

Department of the Treasury

Washington, DC 20224

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Third Party Communication: None

Date of Communication: Not Applicable

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:INTL

PLR-141104-07

Date:

September 18, 2007

Taxpayer =

PLR =

Dear _____ :

This is in response to a letter from your authorized representatives dated August 31, 2007, requesting an amendment to the PLR. In response to that request, the first paragraph of the PLR is amended as follows:

This is in response to a letter from your authorized representatives dated February 10, 2006, and supplemental letters, requesting an extension of time under Treas. Reg. § 301.9100-3 to file elections under Treas. Reg. § 1.1503-2(g)(2)(i), Treas. Reg. § 1.1503-2T(g)(2)(i), and Treas. Reg. § 1.1503-2(g)(2)(iv)(B)(3)(iii), as applicable (“Elections”), and annual certifications under Treas. Reg. § 1.1503-2(g)(2)(vi)(B) or Treas. Reg. § 1.1503-2T(g)(2)(vi)(B), as applicable (“Annual Certifications”), for Years 1 through 6 with respect to dual consolidated losses attributable to the Taxpayer’s separate units owned indirectly through Taxpayer’s direct or indirect ownership of Entities 1 through 7,¹ as described below. Additional information was received in letters dated February 13 and 17, June 9 and 16, and November 3, 2006, and August 31, 2007. The information submitted for consideration is substantially as set forth below.

¹ References to the Taxpayer also include references to its affiliated subsidiaries filing a consolidated U.S. federal income tax return with Taxpayer.

Because of the amendments made to the PLR by this supplemental ruling letter, Taxpayer is granted an extension of time of 60 days from the date of this supplemental ruling letter to file the Elections described in the PLR, as revised.

Sincerely,

Associate Chief Counsel (International)

By: _____
Richard L. Chewning
Senior Counsel
Office of Associate Chief Counsel (International)

Enclosure:
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