

INTERNAL REVENUE SERVICE

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CC:PSI:8/PLR-104459-02

May 17, 2002

In re: Letter Rulings Regarding Excise Tax

Legend: Taxpayer =

Dear :

On February 16, 1988, the IRS issued a letter ruling, LTR 8819067, to Taxpayer concerning the applicability of § 6416(b)(4)(B)(i) of the Internal Revenue Code to Taxpayer's sales. On December 9, 1988, the IRS issued a letter ruling, LTR 8910041, to Taxpayer concerning the applicability of § 6416(b)(4)(B)(ii) to Taxpayer's sales and revoking LTR 8819067.

This letter ruling revokes LTR 8910041 and LTR 8819067. Section 6110(k)(3) provides that this document may not be used or cited as precedent.

Sincerely,
Associate Chief Counsel
(Passthroughs and Special Industries)
By: Ruth Hoffman
Senior Technician Reviewer, Branch 8

Enclosures (2):

Copy of this letter
Copy for § 6110 purposes

cc: