

INTERNAL REVENUE SERVICE
Index No.: 4251.00-00

Number: **199933015**
Release Date: 8/20/1999

CC:DOM:PS&I:8/PLR-101888-99

5-12-1999

In re:

Legend:

Dear

On November 14, 1994, the Internal Revenue Service issued a letter ruling, LTR 9507013, to Taxpayer concerning the applicability of § 4251 of the Internal Revenue Code to amounts paid for certain audio conferencing services.

In accordance with § 12.04 of Rev. Proc. 99-1, 1999-1 I.R.B. 6, 47, the Service is revoking LTR 9507013. Consistent with § 12.07(2) of Rev. Proc. 99-1, the effective date of the revocation is August 1, 1999. Section 6110(k)(3) provides that this document may not be used or cited as precedent.

Sincerely,

Assistant Chief Counsel
(Passthroughs and Special Industries)

By:

Bernard H. Weberman
Assistant to the Chief, Branch 8

Enclosures (2):

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