

This response applies only to the circumstances set out in your request of January 24, 2007. Pursuant to Commission Rule 710:1-3-73(e), this Letter Ruling may be generally relied upon **only** by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and that there has been no change in applicable law. If I can be of further assistance, please feel free to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Brenda J. Sullivan". The signature is written in black ink and is positioned above the printed name.

Brenda J. Sullivan
Tax Policy Analyst