



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Number: **200614032**
Release Date: 4/7/06
231119/SE:T:EO:RA:T:PE

Date: January 9, 2006

Contact Person:

Identification Number:

Telephone Number:

4941.00-00
4941.04-00
507.00-00

Employer Identification Number:

Dear _____ :

We are revoking Private Letter Ruling 200525014, dated March 30, 2005, which addressed whether your early termination constituted an act of self-dealing under section 4941 of the Internal Revenue Code and whether such action constituted a termination of private foundation status under 507(a) of the Code. This action is consistent with section 13.04 of Rev. Proc. 2006-4, 2006-1 I.R.B. 132, 159.

Therefore, you may not rely on this letter ruling. However, section 13.05 of Rev Proc. 2006-4 provides that under certain circumstances, the retroactive effect of the revocation of this letter ruling may be limited. Please follow the procedures described in section 13.09 to request such retroactive relief under section 7805(b) of the Code.

This letter does not constitute an adverse letter ruling with respect to the above issues. You may request a conference to discuss this matter further.

This letter will be made available for public inspection under section 6110 of the Code after certain deletions of identifying information are made. For details, see enclosed Notice 437, *Notice of Intention to Disclose*. A copy of this letter with deletions that we intend to make available for public inspection is attached to Notice 437. If you disagree with our proposed deletions, you should follow the instructions in Notice 437.

If you have any questions about this letter, please contact the person named above using the telephone number shown in the heading of this letter.

In accordance with the Power of Attorney currently on file with the Internal Revenue Service, we are sending a copy of this letter to your authorized representative.

Sincerely,

Lawrence M. Brauer
Acting Manager
Exempt Organizations
Technical Group 1

Enclosure
Notice 437