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| JOHNSON & ROCHE  ATTORNEYS AT LAW  TYSONS CORNER  8355-A GREENSBORO DRIVE  McLEAN, VIRGINIA 22102 |
| Date |

Internal Revenue Service

Philadelphia, Pennsylvania 19255

Re:

Dear Sir or Madam:

Enclosed is Form 2553 (Election by a Small Business Corporation as to taxable status under subchapter S) in regards to the above referenced corporation.

Please contact the undersigned should you have any questions or need any additional information.

Thank you for your courtesies.

Sincerely yours,

Brien A. Roche

BAR/kkb