



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

Dear Mr. Jones,

Here is a copy of the Technical Advice package that you requested. The Technical Advice write-up goes as exhibit #1. I changed the previous exhibit #1 to exhibit #1A. All the other previous exhibit sent to you are exactly the same in the final report (Exhibits 2 through 16).

Sincerely,

A handwritten signature in cursive script that reads "Tom Hupf".

Tom Hupf  
Tax Exempt Bond Agent

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## REQUEST FOR TECHNICAL ADVICE

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### OFFICE REQUESTING TECHNICAL ADVICE

1. **DISTRICT/APPEALS/SERVICE CENTER:** \_\_\_\_\_ **Address:** \_\_\_\_\_
2. **Name/Address/Telephone/FAX No. of Person Assigned to Case:** \_\_\_\_\_ **Name/Telephone/FAX No. of Supervisor:** \_\_\_\_\_
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### TAXPAYER INFORMATION

3. **Taxpayer's Name/Address:** Grant County Public Utility District  
PO Box 878  
Ephrata, WA 98823 **Telephone No./TIN:** 509-754-0500  
81-6001033
4. **Taxpayer's Representative's Name/Address:** Greg H. Jones  
1301 McKinney, Suite 5100  
Houston, TX 77010-3095 **Telephone No.:** 713-651-5610
5. **Power of Attorney Attached:** Yes  No , attached as Exhibit 21
6. **Does taxpayer desire a National Office conference if an adverse decision is indicated:** Yes  No
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### CASE INFORMATION

7. **Principal Code Section:** 103 & 141 \_\_\_\_\_
8. **Statutory Period Expires:** n/a \_\_\_\_\_
9. **Dollar Amount of Case (Appeals Only) n/a** \_\_\_\_\_
10. **Request Initiated by:** IRS  Taxpayer
11. **Years involved:** 2001 ONWARD \_\_\_\_\_
12. **CEP Case:** Yes  No
13. **Large Case (Appeals Only):** Yes  No
14. **ISF Case:** Yes  No
15. **Industry/Issue Specialization Area:** \_\_\_\_\_
15. **If District Counsel and/or Chief Counsel was involved in case, give name(s) of contact person(s) and telephone number(s):** \_\_\_\_\_
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### RELATED MATTERS

16. **Does taxpayer have another technical advice or ruling request pending?**  
Yes , copy attached as exhibit \_\_\_\_\_  
Explanation attached as exhibit \_\_\_\_\_  
No
17. **Has taxpayer received a prior ruling, determination letter, or technical advice memorandum related to an issue in this request?**  
Yes , copy attached as exhibit \_\_\_\_\_  
No
18. **Was an issue involved in this technical advice involved in a prior case in which the taxpayer was examined?**  
Yes , Disposition attached as exhibit \_\_\_\_\_  
No
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