

W/K

[REDACTED]

September 30, 1987

Room 303

Washington, DC 20580

This letter is to confirm our telephone conversation of Tuesday, September 29, 1987.

I called you with the following question: When an irrevocable trust instrument names a sole trustee and a successor

trust such that he or she must be considered the trust's ultimate parent entity?

You referred me to the § 801.1(b)(2) definition of "parent" and pointed out that in this context the term

language, having the contractual power provisions, and therefore would not alter this result.

We also discussed the hypothetical possibility that, should the named successor eventually become sole trustee, his power to

September 30, 1987

I greatly appreciate your help in this matter.

Sincerely,

A large, dark, irregular redacted area covering the signature and possibly the name of the sender.A small, dark, horizontal redacted mark.

OK W E Kaplan