**Section 100.9800 Letter Ruling Procedures**

a) For Department rules concerning Private Letter Rulings, see 2 Ill. Adm. Code 1200.

b) For Department rules concerning the binding effect of Private Letter Rulings, see 2 Ill. Adm. Code 1200.

c) For Department rules concerning the recission of Private Letter Rulings, see 2 Ill. Adm. Code 1200.

(Source: Amended at 17 Ill. Reg. 19966, effective November 9, 1993)