

The representation that Contributor was not a customer or potential customer of Taxpayer was a controlling fact in reaching the conclusion. Therefore, under section 11.04 of Rev. Proc. 2006-1, the revocation is retroactive to all years open under the period of limitations.

Sincerely,

/s/ Susan J. Reaman

SUSAN J. REAMAN
Branch Chief, Branch 5
Office of Associate Chief Counsel
(Passthroughs and Special Industries)

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