

ID: CCA\_2010030913483137

Number: **201014065**

Office:

Release Date: 4/9/2010

UILC: 6231.07-00

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**From:**

**Sent:** Tuesday, March 09, 2010 1:48:33 PM

**To:**

**Cc:**

**Subject:** RE: Consent Question

I suggest using the partnership's correct EIN on a consent since the object is to correctly identify the partnership in issue.

Rev. Rul. 2004-88 provides that a disregarded entity may be the TMP if it qualifies as a general partner under state law.