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From:

Sent: Tuesday, January 13, 2009 8:08:08 AM

To:

Cc:

Subject: RE: Bifurcation Follow Up

I think that we can use 6166(c) for three businesses and then bifurcate the fourth business if it independently qualifies as your facts indicate below. In other words, 6166(c) can be used for some, but not all business interests in an estate. Please let me know if you have any questions.