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From:

Sent: Tuesday, July 15, 2008, 12:07PM

To:

Cc:

Subject: Need to issue new CDP notice to single member of LLC if prior CDP hearing held?

Yes, I agree that even though the CDP notice was not sent to the correct address, where the individual taxpayer actually received the CDP notice, timely requested a hearing and was in fact given a hearing, then the taxpayer has received his rights under section 6330 and we do not need to send out a new notice.