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**From:**

**Sent:** Monday, March 09, 2009 2:56:11 PM

**To:**

**Cc:**

**Subject:** RE: Form 872-P/O

The procedure would be different after the June 28, 2002 effective date since, under the regulation, the TMP sub can sign directly without having the parent join in the signing. Treas. Reg. 1.1502-77(a)(6)(iii) and -77(a)(3)(v)