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From:

Sent: Wednesday, June 24, 2009 8:17:29 AM

To:

Cc:

Subject: Procedures

Thanks, . That was my thinking...either they are a (d)(1) (and your fact recollection suggests they might be) with respect to the backpay, in which they are liable for all the ET, or they are "nothing" from an ET perspective and the entire ET obligation remains with the C/L ER. We'll check in with . We will be having a follow up call with IRS on this one, including . I'll let you know when that is taking place.