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**From:**

**Sent:** Wednesday, July 01, 2009 2:48:55 PM

**To:**

**Cc:**

**Subject:** RE: QUESTION ON PARTNER

When you are talking about someone signing for the partnership itself, you generally are not concerned about an entity's status as TMP. What matters is whether or not the individual or entity has the authority to sign for the partnership under relevant state law, and typically that would be a managing general partner. TMP status is for purposes of the TEFRA provisions, and does not necessarily go to who may or may not bind the partnership. (Typically a TMP is a general partner, but it is the status as general partner which would bind the partnership, if state law agrees, not the status as TMP.)

I hope that answers your question.