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**From:**

**Sent:** Wednesday, July 29, 2009 8:31:51 AM

**To:**

**Cc:**

**Subject:** RE:

The TMP designation terminates because the entity that was the TMP no longer exists under state law.

In the absence of a new designation, the general partner with the largest profits interest automatically becomes TMP under section 6231(a)(7)(B) and Treas. Reg. 301.6231(a)(7)-1(m).

The successor in interest was not a general partner for the year in issue and is, thus, not eligible.