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From:

Sent: Monday, August 10, 2009 3:43:46 PM

To:

Cc:

Subject: RE: Several 870-LTs signed by one spouse net adj is 0

Instruction #2 of the current form makes it unnecessary to reject an agreement if only one spouse has signed.

We would nevertheless refuse to sign such an agreement in appropriate circumstances such as when the nonsigning spouse has a separate or community property interest in the partnership that also needs to be settled or when the signing spouse is insolvent and we need to collect against the nonsigning spouse.

Where no such issues exist, however, we can accept the signature of only one spouse under the current version of the Form 870-PT.