

ID: CCA_2009093014322054

Number: **200946038**

Release Date: 11/13/2009

Office:

UILC: 7605.01-00

From:

Sent: Wednesday, September 30, 2009 2:32:23 PM

To:

Cc:

Subject: RE: Examination Reopening Procedures

You have stated that, while there will be adjustments to tax years or , the closed years, those adjustments will not result in adjustments to the taxpayer's liability for tax years or . The adjustments to tax years or do not, then, involve a "reopening" as defined by Rev. Proc. 2005-32 section 4.02.