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From:

Sent: Tuesday, February 16, 2010 9:27:53 AM

To:

Cc:

Subject: RE: one year date and unidentified investors

We are covered by section 6229(e)(2)(B) only if we issued an FPAA timely or the indirect partners filed inconsistently with the partnership return and failed to include a notice of inconsistent treatment (Form 8082) with their returns.