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**From:**

**Sent:** Monday, March 08, 2010 8:55:33 AM

**To:**

**Cc:**

**Subject:** RE: Foregin Partner

This would be TEFRA since the small partnership exclusion from TEFRA applies only if all partners are individuals or C corporations. I.R.C. 6231(a)(1). Based on your facts the entity that owns a partnership interest is neither.