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From:

Sent: Tuesday, April 27, 2010 9:53:31 AM

To:

Cc:

Subject: RE: CDP Question

This is much more like the situation where a partner is separately liable for the partnership debt under state law. Since we are seeking to collect against the officer's personal assets (and not just certain transferred assets), we should treat the officer as a taxpayer entitled to a CDP notice for purposes of section 6330.