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From:

Sent: Monday, July 25, 2011 10:03:49 AM

To:

Cc:

Subject: Representation question

Hi

Attached is the prior advice I mentioned on the phone. Note: When a foreign attorney or accountant located in a foreign country contacts a revenue officer located in the United States, the representation is not occurring outside the United States.

Please feel free to contact me if you have any additional questions.

Thank you,

Attachment: CCA-628390-10 No. 201105041