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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Friday, September 11, 2015 11:59:11 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: POP Statement

Good morning ,

I am waiting on answer as to this. However, In 7.06 of Rev. Proc. 2015-2 in the last two sentences of the first paragraph it does state: The field office must submit this declaration with the initial request for technical advice. If no agreement regarding the facts is reached, the Associate office may rely on facts presented by the field office.

I will get to you on this.

Thanks,