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[Third Party Communication:

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Release Date: 1/15/2016

From: [REDACTED]

Sent: Tuesday, January 12, 2016 8:46:58 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: TEFRA question

Hi ,

I do not believe the indirect partner's bankruptcy will have any effect on the indirect partner's ability to sign a statute extension on behalf of an entity-partner because the entity-partner did not file for bankruptcy and the indirect partner is acting as a representative of that entity and not in his individual capacity.

[REDACTED]

Please let me know if you have any further questions.

Thanks,