ID: CCA\_2016021108252507

UILC: 6231.07-00

Number: **201620010** Release Date: 5/13/2016

From:

**Sent:** Thursday, February 11, 2016 8:25:25 AM

To: Cc: Bcc:

**Subject:** RE: Question about TMP

Hi ,

is the TMP and is the person legally authorized to sign on behalf of the may sign the statute extension despite the fact of the TMP is the LLC. Only a general partner (or member manager) may be a TMP. That is a state law concept. The fact that is disregarded under federal tax laws cannot change state agency law and convert the owner of a DE into a general partner with power under state law to bind other partners.

Please let me know if you have any questions or if I can be of any further assistance.

Thanks,