

ID: CCA\_2018102507104743

UILC: 6112.01-00

Number: **201906005**

Release Date: 2/8/2019

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**From:** [REDACTED]

**Sent:** Friday, February 08, 2019 10:30:49 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: IRC 6112 List Request Question

Oops, there was a typo in my earlier email. It should read as follows.

Based on the information that the advisor provided, it does **not** meet the fee threshold to be considered a material advisor under section 6111, therefore, it does not need to provide information pursuant to section 6112 with regard to this transaction.