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From:

Sent: Wednesday, July 23, 2008 3:52 PM

To:

Cc:

Subject: RE: Case

I took a quick look at the RAR. It contains the following language:

[REDACTED]

[REDACTED] retroactive modification to PF status but there is little analysis to support it. It should be back to date of inception if there was a material misstatement or omission on the application for exemption or to date the organizations operations materially changed from that represented in application. Will discuss if you want.