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**From:**

**Sent:** Tuesday, November 18, 2008 9:58:24 AM

**To:**

**Cc:**

**Subject:** RE: TEFRA Question

Yes. Additionally, if it has U.S. sourced income, it most likely would have a U.S. filing requirement absent a treaty provision to the contrary. So I am not sure why you have concluded that it does not have a U.S. filing requirement.