ID: CCA_2008121914071637 Number: **200909058** Release Date: 2/27/2009

Office:

UILC: 6223.00-00

From:

Sent: Friday, December 19, 2008 2:07:18 PM

To: Cc:

Subject: RE: Each Investor is to receive a copy of Explanation of adjustments

I think we have to send the exact same FPAA to the TMP and notice partner, including attachments which are deemed part of the FPAA. I.R.C. 6223(a)(2).