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**From:**

**Sent:** Tue 6/24/2008 3:24 PM

**To:**

**Cc:**

**Subject:** RE: TEFRA question

[REDACTED] Generally the TMP is required to forward notice of the 60 day letter and appeals rights to all partners under Treas. reg. 301.6223(g)-1(b)(ii). Any partner can file a protest. Under Treas. Reg. 301.6224(a)-1 the partners are entitled to participate in any appeals conference with the TMP making the arrangements.