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From:

Sent: Monday, March 30, 2009 3:39:56 PM

To:

Cc:

Subject: RE: IMT Loss Importation Reports

Hi --

I suggest reading CC Notice 2006-003 carefully. The second paragraph under Section III of that Notice explains the relationships and transactions needed to be able to use "pattern evidence". Section V reminds everyone that third party privacy must be considered and appropriately protected whenever third party return information is used in a proceeding. You might also find CC Notice 2006-006 (Q&A style) helpful.

If you have any questions, feel free to contact me.