ID: CCA-922120-08 Number: **201003019** Release Date: 1/22/2010

Office:

UILC: 368.00-00

From:

Sent: Monday 9/22/2008 12:01 PM

To: Cc:

Subject: Interest Deductions

No, I don't mind. However, I don't know how helpful I'll be in responding to TP's foreign arguments.

As to point, we view the transaction as reverse acquisition even though it doesn't technically fit. In that case, the SRLY rules do not apply.