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**From:**

**Sent:** Thursday, January 07, 2010 8:40:50 AM

**To:**

**Cc:**

**Subject:** RE: Large TEFRA adjustment to true up on current year return

We can settle with the direct partner but the authority would be under section 7121 rather than 6224(c) since the partnership items have already converted under section 6231(b)(1)(C).