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From:

Sent: Wednesday, June 23, 2010 11:43:10 AM

To:

Cc:

Subject: RE: S/L suspenseion in CDP cases.

I don't think that there is a 90 day period added on to every case under the statute. Instead, the statute provides that in no event shall the period expire before 90 days after the administrative determination. This would apply where the CDP hearing request is made with less than 90 days left on the statute.