ID: CCA_2010070612323941

Number: **201033033** Release Date: 8/20/2010

Office:

UILC: 3121.10-00

From: Sent: Tuesday, July 06, 2010 12:32:41 PM To: Cc: Subject: RE: ET case

I think all of those things relate to our 530 hazards in this case. I think we assumed the TP would have 530 going forward, except I seem to recall this TP is out of business so irrelevant and the prior audit safe harbor would not reach any other TP.