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To:

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Subject: RE: TEFRA CASE - Counsel Advice - Linkage below Trusts

The subtrusts are indirect partners potentially subject to assessment under the last sentence of section 6231(a)(6) and constitute "partners" for the purposes of this proceeding under section 6231(a)(2). Under Abelein v. U.S., 323 F.3d 1210 (9th Cir. 2003) the information relating to these subtrusts may be disclosed as part of the TEFRA administrative audit.