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**From:**

**Sent:** Thursday, September 06, 2012 9:01:32 AM

**To:**

**Cc:**

**Subject:** RE: TEFRA Question

The answer is not clear, but I think you are probably correct. I am not sure it makes any difference, however. The \_\_\_\_\_ claims, to the extent they relate to partnership items, may be deemed partner-level AAR's. If they petition the \_\_\_\_\_ claims, the partnership items would convert to nonpartnership items under section 6228(b)(2)(A)(ii).