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**From:**

**Sent:** Thursday, October 04, 2012 3:23:09 PM

**To:**

**Cc:**

**Subject:** RE: TMP Issue

The general partner is automatically TMP by operation of law under section 6231(a)(7)(B) rather than through a designation by us or the partnership. In the absence of a valid designation there is no designation. If no designation has been made, then the general partner with the largest profits interest automatically becomes TMP under the "largest profits interest" provision of section 6231(a)(7)(B) and Treas. Reg. 301.6231(a)(7)-1(m). Since the partnership has only one general partner, it is the TMP.