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**From:**

**Sent:** Tuesday, February 16, 2010 10:03:41 AM

**To:**

**Cc:**

**Subject:** RE: one year date and unidentified investors

Yes. The one year period under section 6229(e) will not begin to run until the partner has complied with I.R.C. 6223(c)(3) and Treas. Reg. 301.6223(c)-1 or possibly when we have linked the partner on PCS.