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From:

Sent: Tuesday, November 02, 2010 1:47:00 PM

To:

Cc:

Subject: FW: Question

Any general partner can sign a POA on behalf of the partnership . So the general partner shown on Schedule B can sign.

If this is a TEFRA partnership, this same entity would be the TMP since only a general partner can serve as TMP. In the case of a single general partner, it would automatically be the TMP under section 6231(a)(7)(B).