

ID: CCA_2011012809033237

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Office:

Release Date: 2/25/2011

UILC: 6231.07-00

From:

Sent: Friday, January 28, 2011 9:03:36 AM

To:

Cc:

Subject: RE: TMP Designation

We have successfully litigated that a state law suspension of a state law entity for failure to pay state franchise fees does not constitute a "dissolution" of the Tax Matter Partner under Treas. Reg. 301.6231(a)(7)-1(l)(1)(iii). [REDACTED]