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Office:

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**From:**

**Sent:** Thursday, October 29, 2009 1:58:58 PM

**To:**

**Cc:**

**Subject:** 107 designation

The designation must be in advance of the payment, so the date of this letter does not demonstrate that the university made the designation in advance of the payment as required. However, the taxpayer could argue that the letter memorialized an official action taken earlier, i.e. in advance of the payment. Of course, the TP has yet to show any such letter for the years at issue. We also note that the allowance must be limited to the rental value of the home. [REDACTED]

[REDACTED]