## ID: CCA\_2009032415204226

Number: **200917041** Release Date: 4/24/2009

Office:

UILC: 0099.09-00

From: Sent: Tuesday, March 24, 2009 3:20:44 PM To: Cc: Subject: RE: Conflict of Interest and Section 7525 -

I don't think we have an affirmative obligation to explain to the taxpayer's officer the implications of the dual representation. We do, under Circular 230, have a right to request the conflict of interest waiver.