

I wish to testify on the following topics:

1. Part V of the written comments, and in particular, the interaction of section 1400Z-2 with subchapter K where an investor is allocated a share of a qualified opportunity fund's or qualified opportunity zone business's liabilities under section 752.
2. Part VI of the written comments, and in particular, the treatment of land in the section 1400Z-2 asset tests in circumstances where a qualified opportunity fund or qualified opportunity zone business constructs substantial improvements on the land.

You can reach me at (347) 580-0276 if you have any questions.

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