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Date: July 24, 2012 Page:

1 of 1

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|          | AE 2.106/3:26/PT.1(S.1.301-1.400)/2012 | Code of Federal Regulations, Title 26, Internal Revenue, Part 1, Vol. 4 of 13, [Contains S 1.301 to 1.400], Revised as of April 1, 2012, * |
| 0994-B   | X 1.1/A:158/100                        | Congressional Record, Vol. 158, No. 100, June 29, 2012, *  |

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