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Section 6110 Index

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The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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Department of the Treasury
Internal Revenue Service

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Section 355

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200224009 200227016 200229015 200229015 200229015 200229015 200229015
200229025 200229025 200229025 200229025 200229025 200230006 200230006
200234061 200234061 200234061 200234061 200234064 200234064 200234064
200234064 200236044 200236044 200239005 200239005 200239005 200239006
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200405006 200407008 200407008 200409008 200411010 200411019 200411021
200411031 200411034 200411035

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200209047 200212026 200213016 200214014 200214021 200215049 200216006
200217006 200218021 200219025 200220019 200223002 200225005 200227024
200231003 200231003 200231008 200231008 200234021 200234021 200234021
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200409018 200411013 200411032 200411033

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200205001 200205034 200206041 200207025 200209018 200211032 200215027
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200312011 200312011 200312011 200312011 200312011 200312022 200312022
200312022 200312022 200312022 200313003 200318046 200323041
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200403019 200403048 200407013 200407013 200409024 200409027 200410001
200410009 200410013 200411035 200411036 200411037

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355.01-02

200202060 200306014 200306014 200332015 200410003

• Active Business

355.03-00

200409008

• Business Purpose

355.04-00

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200234025 200234025 200234025 200327051 200250017 200339007 200405009
200411014

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355.05-00

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355.05-01

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200236005 200236005 200250023 200339004	
<ul style="list-style-type: none"> • Stock for Stock (Type "B") 	368.02-00
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<ul style="list-style-type: none"> • Stock for Property (Type "C") 	368.03-00
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<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
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<ul style="list-style-type: none"> • Control v. No Control 	368.11-00
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<ul style="list-style-type: none"> • General Rule 	382.01-00
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	200346024 200317050 200323044 200328038 200328044 200328047 200334039	
	200334041 200336036 200350017	
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	200317032 200324018 200325008 200325008 200329047 200329048 200330045	
	200337014 200337014 200337014 200345044 200352020	
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	200401015 200401016 200401017 200401019 200402022 200402023 200402024	
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1362.01-03

200201011 200201011 200201016 200201016 200201018 200201018 200201034
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• Termination of Election
200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*

1362.02-02

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• *Passive Investment Income*

1362.02-03

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• *S Termination Year*

1362.03-00

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	• Inadvertent Terminations	1362.04-00
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Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
	200207015 200223052 200230030 200230030 200308033 200335034 200308033 200402003	
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders	1367.00-00
	200223052	
Section 1368	Distributions	1368.00-00
	200401009 200402009 200402019	
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Sta- tus After 12/31/86)	1374.00-00
	200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011 200411015	
	• Net Recognized Built-in Gain	1374.02-00
	200329011	
	• Recognized Built-in Loss	1374.04-00
	200329011	
Section 1375	Tax Imposed On Certain Passive Investment Income	1375.00-00
	200210041 200210042 200210045 200210046 200218033 200403078	
Section 1377	Definitions and Special Rules	1377.00-00
	• Post-termination Transition Period	1377.02-00
	200207015 200223052 200230030 200230030	
Section 1381	Organizations to Which Part Applies	1381.00-00
	200209024 200210033 200224017 200239029 200239029 200239029 200314002 200332001 200341017 200404003	

Section 1388	Definitions; Special Rules 200206044 200226037 200244013 200252027 200252027	1388.00-00
Section 1396	Empowerment Zone Employment Credit 200214016	1396.00-00
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Section 1401	Rate and Applicability of Self-Employment Tax 200222008 200325002 200325002	1401.00-00
Section 1402	Definitions 200212027 • Net Earnings From Self-Employment 200305001 200305002 • Self-Employment Income 200321018 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002 200404048 • Partner's Taxable Year Ending as the Result of Death • <i>Retirement Payments to Retired Partners</i> 200403056	1402.00-00 1402.01-00 1402.02-00 1402.05-00 1402.06-00 1402.06-01
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 200219011 200244017 • Who must Withhold • <i>Liability of Withholding Agent</i> 200243003 • Income Subject to Withholding v. Not Subject to Withholding 200222001 200316040	1441.00-00 1441.01-00 1441.01-02 1441.02-00
Section 1442	Withholding of Tax on Foreign Corporations (Required v. Not Required) 200243003 200244017	1442.00-00
Section 1443	Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding) 200244017	1443.00-00
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Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns) 200247002 • Intercompany Transactions 200209025 200302002 200302002 200334037 200345049	1502.00-00 1502.13-00

	• <i>Stock of Members</i>	1502.13-01
	200232028	
	• <i>Loss Disallowance Rule</i>	1502.20-00
	200206050 200209051 200409015 200409030	
	• <i>Consolidated Net Operating Loss Deduction</i>	1502.21-00
	200209002 200214023 200305019 200306025 200306025 200307075 200307075	
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	200402013 200403017 200403018 200403039 200403074	
	• <i>Investment Adjustment</i>	1502.32-00
	200215002	
	• <i>Earnings and Profits</i>	1502.33-00
	200225014 200317019	
	• <i>Life and Non-Life</i>	1502.50-00
	200344002 200252070 200252070 200323002	
	• <i>Filing Requirements</i>	1502.75-00
	200203059 200220018 200238026 200238026 200238026 200303055 200303055	
	200312013 200312013 200312013 200312013 200312013 200312013 200333015	
	200351001 200401008 200411005	
	• <i>When Group Remains in Existence</i>	1502.75-10
	200232016 200339008	
	• <i>Taxable Year of Members of Group</i>	1502.76-00
	200227001 200303056 200303056 200312015 200312015 200312015 200312015	
	200312015 200312015	
	• <i>Common Parent Agent for Subsidiaries</i>	1502.77-00
	200203007 200210012 200235011 200235011	
	• <i>Alternative Agents of the Group</i>	1502.77-01
	200235011 200235011 200307077 200307077	
	• <i>Application of Section 382 with Respect to a Consolidated Group</i>	1502.98-00
	200203007	
Section 1503	Computation and Payment of Taxes	1503.00-00
	• <i>Dual Consolidated Loss</i>	1503.04-00
	200221018	
	• <i>Dual Resident Corporation</i>	1503.04-04
	200201028 200201028 200201031 200201031 200203068 200205043 200208023	
	200210062 200213022 200213023 200213024 200214004 200216014 200216023	
	200216024 200219027 200227032 200229022 200229022 200229022 200229022	
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Section 1504	Definitions	1504.00-00
	200201014 200201014 200238029 200238029 200238029 200302014 200251009	
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	• <i>Affiliated Group v. Not an Affiliated Group</i>	1504.01-00
	200252060 200252060 200329028	

	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 200213018	1504.02-01
	• Options, Warrants, Convertible Obligations 200302040 200302040	1504.03-00
Section 2001	Imposition and Rate of Tax 200411024	2001.00-00
	• Determination of Amount of Adjusted Taxable Gifts 200252032 200252032 200341002	2001.02-00
Section 2013	Credit for tax on Prior transfers 200218003	2013.00-00
Section 2031	Definition 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	2031.00-00
Section 2032	Alternate Valuation 200203031 200236041 200236041 200247007 200302007 200406039 200302007 200348010	2032.00-00
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	2032.01-00
	• Included Property 200343002	2032.05-00
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055	2032A.08-04
Section 2033	Property in Which Decedent Had an Interest 200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	2033.00-00
	• Life Estate 200213014	2033.09-00
Section 2033A	Family-Owned Business Deduction	2033A.00-00
	• Qualified Family-Owned Business Interest 200410002	2033A.05-00
Section 2035	Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death	2035.00-00
	• Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009 200328030 200328030 200328030	2035.01-00
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200406041 200406042 200406043 200303016 200303016 200345006 200350009 200350010 200404009 200410014	2036.00-00
	• Retention of Possession or Enjoyment of Right to Income From Property 200311020	2036.01-00

	• Retention of Right to Designate Who Shall Enjoy Property or Income 200328030 200328030 200328030	2036.02-00
	• Income to Discharge Legal Obligations 200408015	2036.06-00
	• Life Insurance Trusts 200314009 200404004	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 200213014	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200406041 200406042 200406043 200303016 200303016 200345006 200350009 200350010 200410014	2038.00-00
	• Power to Alter or Amend	2038.01-00
	• <i>Power to Change Beneficiaries or Their Shares</i> 200328030 200328030 200328030	<i>2038.01-01</i>
Section 2039	Annuities (Included v. Not Included in Gross Estate)	2039.00-00
	• Amount to Be Included 200210009	2039.02-00
Section 2041	Powers of Appointment (Included v. Not Included in Gross Estate) 200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200406040 200406041 200406042 200406043 200406044 200311020 200324018 200345006 200403094 200404004 200404005 200404006 200404007 200404012 200404014 200404017 200404018 200404020 200404021 200404022 200407018 200407018 200410014 200410015	2041.00-00
	• Pre-1942 Powers 200205033	2041.01-00
	• General Power v. Not a General Power 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200303016 200303016 200314009 200404013	2042.00-00
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	<i>2042.04-03</i>
Section 2044	Certain Property for which Marital Deduction was Previously Allowed 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023	2044.00-00
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life 200406004 200407016 200407016	2044.01-00

	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200224016 200319002 200319002	2044.01-01
	• Property Treated as Passing From Decedent 200403093	2044.02-00
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 200241044 200241044 200241044	2053.00-00
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 200217013 200318026 200319003 200319003 200330023 200333011 200348017
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<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 	9100.06-00
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<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 	9100.07-00
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<ul style="list-style-type: none"> • Section 442; Accounting Periods 	9100.09-00
<p>200201013 200201013 200203060 200209016 200217047 200218013 200218016 200222014 200227010 200230025 200230025 200233009 200235012 200235012 200236039 200236039 200238038 200238038 200238038 200240021 200240021 200240021 200240021 200245035 200245046 200246028 200246028 200246028 200335025 200406022 200406023 200250028 200301001 200303006 200303006 200303007 200303007 200303008 200303008 200303014 200303014 200309001 200309014 200310004 200310004 200310004 200313006 200318025 200318062 200326022 200330034 200332003 200334036 200351016 200351017 200351018 200351019 200351020 200351021 200351022 200403061 200403082 200405008</p>	
<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
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<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
<p>200250003</p>	
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
<p>200229028 200229028 200229028 200229028 200229028 200343022 200303038 200303038 200307063 200307063 200318059 200328014 200328014 200328014 200336006 200336007 200336008 200336009 200336010 200336011 200336012 200336013 200348016</p>	
<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 	9100.17-00
<p>200321007</p>	
<ul style="list-style-type: none"> • Section 927; FSC Election 	9100.18-00
<p>200210062 200221040 200245036 200247043 200304001 200321008 200321009 200327036 200313018 200316039 200320012 200320012 200323032 200330038 200333010</p>	

<ul style="list-style-type: none"> • Extension of Time For Filing Return 200324049 200402018 	9100.19-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015 200351001 200401008 200411005 	9100.20-00
<ul style="list-style-type: none"> • Other 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200205043 200208018 200208023 200210062 200213022 200213023 200213024 200214004 200214011 200216014 200216023 200216024 200219027 200223009 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027 200234036 200234036 200234036 200234036 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023 200243043 200245036 200245037 200304001 200304021 200304022 200304028 200321008 200327036 200340016 200344023 200346003 200346004 200408001 200408026 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012 200323032 200323033 200324044 200324048 200326031 200328012 200328012 200328012 200329020 200329038 200330038 200330040 200333010 200336025 200336027 200339025 200339051 200341001 200345011 200348003 200350005 200352005 200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200409035 200409036 200409037 	9100.22-00
<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200344021 	9100.26-00
<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 200206050 200409015 200409030 	9100.28-00

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200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200207019 200209040 200209041 200209048 200211025 200213005 200215012 200215022 200215023 200215024 200217020 200218018 200220008 200220009 200221022 200221038 200221047 200222010 200224010 200224013 200225012 200226040 200230023 200230023 200230032 200230032 200231002 200231002 200233010 200233012 200236015 200236015 200236018 200236018 200237019 200239024 200239024 200239024 200247005 200247010 200247015 200247016 200247036 200302019 200302026 200304018 200304019 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200321004 200335001 200335002 200335003 200335004 200335005 200335006 200335007 200335021 200335028 200340008 200340009 200340017 200340018 200343021 200408022 200408023 200251006 200251006 200251006 200252034 200252034 200252035 200252035 200252068 200252068 200252081 200252081 200301002 200301003 200301005 200301006 200301007 200302019 200302026 200303043 200303043 200306007 200306007 200307005 200307005 200307007 200307007 200307064 200307064 200307065 200307065 200307066 200307066 200307067 200307067 200307068 200307068 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200310010 200310010 200310010 200312020 200312020 200312020 200312021 200312021 200312021 200314020 200316024 200316025 200316029 200318036 200320014 200320014 200323018 200326021 200328011 200328011 200328011 200328013 200328013 200328013 200328018 200328018 200328018 200329002 200329006 200329007 200329008 200329010 200329030 200329036 200329037 200330004 200330005 200330006 200330007 200330008 200333009 200333012 200333021 200334009 200334012 200339023 200342002 200345015 200348008 200350004 200351023 200401002 200401003 200401004 200401005 200401006 200401007 200403028 200403034 200403038 200403042 200403079 200404025 200404033 200405010 200409013 200409029 200411029 200411030 200411039	

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	• <i>Related Civil Action</i> 200206008 200221002	9111.19-02
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	• <i>Japan</i>	9114.03-22
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	• <i>Switzerland</i>	9114.03-38
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	• <i>United Kingdom</i>	9114.03-42
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	• <i>Czech Republic</i>	9114.03-43
	200251003 200251003 200251003	
	• <i>Slovak Republic</i>	9114.03-48
	200251003 200251003 200251003	
Section 9214	Leasing Shelter	9214.00-00
	200218022 200224011 200227018	
	• <i>Railroad Car Leasing</i>	9214.03-00
	200338009	
	• <i>Computer Leasing</i>	9214.04-00
	200209001	
Section 9999	Miscellaneous Issues	9999.00-00
	200220001 200220002	
	• <i>Issues Related to Statutes Other Than Contained in Internal Revenue Code</i>	9999.92-00
	200402007	
	• <i>Substance v. Form Issues Not Contained in Present List</i>	9999.97-00
	200226014 200334001	
	• <i>Not Able to Identify Under Present List</i>	9999.98-00
	200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200346006 200412003 200412004 200412005 200412006 200412007 200412008 200412009 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047 200404049 200407019 200407019	