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From:

Sent: Friday, May 13, 2011 10:01:12 AM

To:

Cc:

Subject: RE: A different question

I'm not sure I'm understanding your question, but I may have misspoke before. Sec. 301.9100-2 can be used to extend statutory **and** regulatory elections when it applies, which it doesn't in your case. Sec. 301.9100-3 can be used to extend only regulatory elections, so I don't think it applies either.