

ID: CCA-6041153-12

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Release Date: 11/30/2012

Office:

UILC: 104.03-00

From:

Sent: Monday, June 4, 2012, 11:53 AM

To:

Cc:

Subject: Hello

Our review of the materials provided revealed that the recipients underwent unwanted medical procedures. Accordingly, we conclude that the proceeds qualify for exclusion under section 104(a)(2) of the Code.