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# Section 6110 Index

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|                    | 201232036 201233017 201234030 201236032 201242014 201242015 201242017                  |                  |
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|                    | • Adjustments<br>201239006   | 860.03-00        |
| <b>Section 861</b> | <b>Income From Sources Within the U.S.</b>   | <b>861.00-00</b> |
|                    | • Interest<br>201205007  | 861.02-00        |
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|                    | • Rules for Allocating Interest, etc. (See Also 861.08 through 861.14)<br>201210019 201210020  | 864.04-00        |
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|                     | • Recapture of Overall Foreign Loss<br>201240017   | 904.05-00         |
| <b>Section 911</b>  | <b>Citizens or Residents of the United States Living Abroad</b>  | <b>911.00-00</b>  |
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| <b>Section 952</b>  | <b>Subpart F Income Defined</b><br>201240019   | <b>952.00-00</b>  |
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|                     | • Foreign Personal Holding Company Income<br>201201016 201228020   | 954.02-00         |
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| <b>Section 992</b>  | <b>Requirements of a Domestic International Sales Corporation</b>  | <b>992.00-00</b>  |
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|                     | • Amount Realized<br>201221004   | 1001.02-00        |
| <b>Section 1014</b> | <b>Basis of Property Acquired From a Decedent</b><br>201245006   | <b>1014.00-00</b> |
| <b>Section 1015</b> | <b>Basis of Property Acquired by Gift or Transfer in Trust</b><br>201204001 201204002 201204003 201204004 201204005 201216010 201218003<br>201238004   | <b>1015.00-00</b> |
| <b>Section 1031</b> | <b>Exchange of Property Held for Productive Use or Investment</b><br>201234018 201242003   | <b>1031.00-00</b> |
|                     | • Like Kind Property<br>201216007 201238027  | 1031.02-00        |
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| <b>Section 1041</b> | <b>Transfers of Property Between Spouses or Incident to Divorce</b><br>201206005 201206005   | <b>1041.00-00</b> |

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| <b>Section 1092</b> | <b>Straddles</b>  | <b>1092.00-00</b> |
|                     | • Special Rule for Identified Straddles<br>201241005  | 1092.02-00        |
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| <b>Section 1221</b> | <b>Capital Asset v. Not a Capital Asset</b><br>201203003 201208038 201209014  | <b>1221.00-00</b> |
| <b>Section 1223</b> | <b>Holding Period of Capital Assets</b><br>201204001 201204002 201204003 201204004 201204005 201216010  | <b>1223.00-00</b> |
| <b>Section 1234</b> | <b>Option to Buy or Sell</b>  | <b>1234.00-00</b> |
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| <b>Section 1286</b> | <b>Tax Treatment of Stripped Bonds</b><br>201229003   | <b>1286.00-00</b> |
| <b>Section 1295</b> | <b>Qualified Electing Fund</b>  | <b>1295.00-00</b> |
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| <b>Section 1361</b> | <b>Definitions</b><br>201203006 201216027 201232003 201233014 201237015 201238018 201238019<br>201238020 201238021 201238022 201238023 201238024 201243007 201243007<br>201243008 201243008 | <b>1361.00-00</b> |
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|                     | • <i>Shareholder Not an Individual or Permitted Trust or Estate</i><br>201205002 201208013 201218005 201237014  | 1361.01-02        |
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|                     | • Certain Trusts Permitted as Shareholders<br>201216034 201224013 201226019 201232003 201238017   | 1361.03-00        |
|                     | • <i>Grantor Trusts</i><br>201216025 201216034  | 1361.03-01        |

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| <b>Section 1362</b> | <b>Election by Small Business Corporation</b>                                 | <b>1362.00-00</b> |
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|                     | 201210025 201213003 201213009 201213020 201214008 201214011 201214017         |                   |
|                     | 201215001 201216016 201216028 201216030 201217007 201217016 201224004         |                   |
|                     | 201224026 201219008 201219014 201221007 201223008 201225001 201226001         |                   |
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|                     | • <i>Termination of Election</i>  | 1362.02-00        |
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|                     | • <i>Passive Investment Income</i>  | 1362.02-03        |
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| <b>Section 1367</b> | <b>Adjustment to Basis of Stock of, and Indebtedness Owning, Shareholders</b> | <b>1367.00-00</b> |
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| <b>Section 1368</b> | <b>Distributions</b><br>201207002 201216027  | <b>1368.00-00</b>  |  |
| <b>Section 1374</b> | <b>Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)</b><br>201202014 201219003  | <b>1374.00-00</b>  |  |
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| <b>Section 1388</b> | <b>Definitions; Special Rules</b><br>201234018   | <b>1388.00-00</b>  |  |
| <b>Section 1441</b> | <b>Withholding of Tax on Nonresident Aliens (Required v. Not Required)</b><br>201202001  | <b>1441.00-00</b>  |  |
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| <b>Section 2033</b>  | <b>Property in Which Decedent Had an Interest</b><br>201238004  | <b>2033.00-00</b>  |
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| <b>Section 2036</b>  | <b>Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)</b><br>201210008 201218003 201233008 201235006 201238004 201245007          | <b>2036.00-00</b>  |
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| <b>Section 2042</b>  | <b>Proceeds of Life Insurance (Included v. Not Included in Gross Estate)</b><br>201235006   | <b>2042.00-00</b>  |
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| <b>Section 2055</b>  | <b>Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)</b><br>201216045 201236022  | <b>2055.00-00</b>                                       |
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| <b>Section 2207A</b> | <b>Right of Recovery in the Case of Certain Marital Deduction Property</b><br>201243004 201243004   | <b>2207A.00-00</b>                                      |
| <b>Section 2501</b>  | <b>Imposition of Gift Tax (Imposed v. Not Imposed)</b><br>201216010 201218003 201223012 201233008 201243001 201243001 201245007<br><br>• Gift v. Not a Gift<br>201205001 201207001 201208003 201208004 201208006 201208031 201209001<br>201209002 201210001 201210002 201243006 201243006 | <b>2501.00-00</b><br><br>2501.01-00                     |
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| <b>Section 2511</b>  | <b>Transfers in General (Gift v. Not a Gift)</b><br>201206005 201206005 201243004 201243004 201244014<br><br>• Gifts Indirectly Made<br>201208026<br><br>• Renunciation of Testate or Intestate Share<br>201228017  | <b>2511.00-00</b><br><br>2511.04-00<br><br>2511.18-00   |
| <b>Section 2512</b>  | <b>Valuation of Gifts</b><br>201206005 201206005  | <b>2512.00-00</b>                                       |
| <b>Section 2513</b>  | <b>Gifts by Husband or Wife to Third Party (Gift Splitting) (Allowed v. Not<br/>Allowed)</b><br>201240003 201240004   | <b>2513.00-00</b>                                       |
| <b>Section 2514</b>  | <b>Powers of Appointment (Transfer v. Not a Transfer)</b><br>201210008  | <b>2514.00-00</b>                                       |
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| <b>Section 2518</b>  | <b>Disclaimers</b><br>201208005 201245004   | <b>2518.00-00</b>                                       |
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|                     | • Deemed Allocation to Certain Lifetime Direct Skips   | 2632.02-00        |
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| <b>Section 4051</b> | <b>Imposition of Tax on Heavy Trucks and Trailers Sold at Retail (Taxable v. Non-Taxable)</b><br>201245018  | <b>4051.00-00</b>   |
| <b>Section 4261</b> | <b>Transportation of Persons by Air (Taxable v. Nontaxable)</b><br>201210026 201233015 201245019<br><br>• Amounts Paid<br>201226015   | <b>4261.00-00</b><br><br>4261.01-00   |
| <b>Section 4281</b> | <b>Small Aircraft on Nonestablished Lines (Taxable v. Nontaxable)</b><br>201233015  | <b>4281.00-00</b>   |
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| <b>Section 4942</b> | <b>Taxes on Failure to Distribute Income</b><br>201216045 201230026 201243015<br><br>• Definitions of Principal Terms<br>201243015<br><br>• <i>Distributable Amount</i><br>201231016<br><br>• <i>Contributions to "Pass-Through" Organizations</i><br>201231016<br><br>• <i>Set-Asides</i><br>201210040 201233019 201237023   | <b>4942.00-00</b><br><br>4942.03-00<br><br>4942.03-02<br><br>4942.03-06<br><br>4942.03-07 |
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| <b>Section 6041</b>  | <b>Information at Source</b>  | <b>6041.00-00</b>            |
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|                      | • Bingo, Keno, and Slot Machine Winnings<br>201246028 201246028 <b>201248022</b>  | 6041.10-00                   |
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| <b>Section 6211</b>  | <b>Definition of a Deficiency</b><br>201221021   | <b>6211.00-00</b>  |
| <b>Section 6212</b>  | <b>Notice of Deficiency</b>  | <b>6212.00-00</b>  |
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| <b>Section 6221</b>  | <b>Tax Treatment Determined At Partnership Level</b><br>201202023 201207008                                  | <b>6221.00-00</b>  |
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| <b>Section 6427</b> | <b>Fuels Not Used for Taxable Purposes</b><br>201230022  | <b>6427.00-00</b>   |
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|                     | • Waiver of Limitation (Waived v. Not Waived)<br>201206016 201206016                           | 6501.08-00        |
|                     | • <i>Amended Returns as Waivers</i><br>201206014 201206014                                     | 6501.08-05        |
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| <b>Section 6503</b> | <b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b><br>201211019 | <b>6503.00-00</b> |
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| <b>Section 7453</b> | <b>Rules of Practice, Procedure, and Evidence</b><br>201210035   | <b>7453.00-00</b> |
|                     | • Evidence and its Submission<br>201224030   | 7453.31-00        |
| <b>Section 7513</b> | <b>Reproduction of Returns and Other Documents</b><br>201224030  | <b>7513.00-00</b> |
| <b>Section 7605</b> | <b>Time and Place of Examination</b>   | <b>7605.00-00</b> |
|                     | • Restrictions on Examination of Taxpayer<br>201212017   | 7605.01-00        |
| <b>Section 7701</b> | <b>Definitions</b>   | <b>7701.00-00</b> |
|                     | 201201008 201202011 201202013 201205007 201206007 201206007 201206008<br>201206008 201206012 201206012 201206013 201206013 201208009 201208010<br>201213007 201213015 201215002 201215003 201216001 201216002 201216003<br>201216004 201216012 201216014 201216020 201216021 201216024 201224008<br>201224009 201224020 201224021 201224022 201219007 201221005 201223009<br>201223010 201226012 201228031 201228032 201229009 201230001 201230010<br>201230013 201230014 201231005 201231008 201231009 201232010 201232031<br>201233007 201234013 201234015 201236016 201236019 201236020 201236021<br>201236024 201238001 201238002 201238003 201240009 201241003 201243005<br>201243005 201244011 201245003 201246003 201246003 201246006 201246006<br>201246014 201246014 201246015 201246015 201246016 201246016 201246026<br>201246026 201247002 201247003 201247006 |                   |
|                     | • Associations v. Corporations<br>201208020  | 7701.01-00        |
|                     | • Partnerships v. Associations<br>201221015  | 7701.02-00        |
|                     | • Association v. Trust<br>201230014 201240009 201241003  | 7701.03-00        |
|                     | • <i>Liquidating Trusts</i><br>201208036 201230014 201230020 201240009 201241003 201244004   | 7701.03-06        |
|                     | • <i>Ordinary Trusts</i><br>201245003  | 7701.03-08        |
|                     | • <i>Investment Trusts</i><br>201226019  | 7701.03-10        |
|                     | • <i>Fixed Investment Trusts</i><br>201229003  | 7701.03-11        |
|                     | • Definition of Resident Alien   | 7701.21-00        |
|                     | • <i>Coordination with Income Tax Treaties</i><br>201247013  | 7701.21-20        |
|                     | • Foreign Estate or Trust<br>201245003   | 7701.31-00        |

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| <b>Section 7702</b>  | <b>Life Insurance Contract Defined</b><br>201230009   | <b>7702.00-00</b>  |
|                      | • Definition<br>201230009   | 7702.01-00         |
|                      | • Cash Value Accumulation Test<br>201230009   | 7702.02-00         |
| <b>Section 7702B</b> | <b>Treatment of Qualified Long-Term Care Insurance</b>  | <b>7702B.00-00</b> |
|                      | • Definition<br>201213016   | 7702B.02-00        |
| <b>Section 7704</b>  | <b>Certain Publicly Traded Partnerships Treated as Corporations</b><br>201213004 201232020 201233009 201236023  | <b>7704.00-00</b>  |
|                      | • Meaning of<br>201224011 201224012   | 7704.01-00         |
|                      | • Qualifying Income<br>201201002 201206004 201206004 201208021 201216022 201217005 201224023<br>201226018 201227001 201227002 201232008 201232020 201233010 201234005<br>201236005 201241004  | 7704.03-00         |
| <b>Section 7805</b>  | <b>Rules and Regulations</b>  | <b>7805.00-00</b>  |
|                      | • Retroactive Effect of Regulation  | 7805.04-00         |
|                      | • <i>Retroactive Application of Rulings</i><br>201216051 201233011 201245017  | 7805.04-01         |
| <b>Section 9100</b>  | <b>Extension of Time for Making Certain Elections</b><br>201201010 201201011 201201015 201202005 201202015 201202017 201204027<br>201206007 201206007 201206008 201206008 201206012 201206012 201208011<br>201208012 201208022 201209004 201210006 201210021 201212002 201212003<br>201212004 201212005 201212006 201212007 201213008 201213017 201213024<br>201214002 201214004 201214006 201216012 201216013 201216014 201216015<br>201216024 201216037 201217003 201217004 201217011 201217012 201217015<br>201224002 201224019 201224027 201224028 201218005 201218007 201218037<br>201219002 201219004 201219005 201219035 201219036 201219037 201221012<br>201223005 201223009 201223010 201225006 201226017 201226038 201227008<br>201228005 201228019 201228031 201228032 201230006 201230023 201230029<br>201231002 201231003 201232002 201232006 201232010 201232019 201232028<br>201233003 201233011 201233013 201234004 201234015 201234016 201234020<br>201234021 201234032 201235030 201236002 201236017 201236019 201236020<br>201236021 201237003 201237014 201237015 201238009 201238011 201238012<br>201238016 201238019 201238020 201238021 201238022 201238023 201238024<br>201239004 201239012 201240002 201240003 201240004 201240010 201242002<br>201242005 201242006 201243004 201243004 201243005 201243005 201243007<br>201243007 201243008 201243008 201243010 201243010 201243012 201243012<br>201244009 201244011 201245005 201245012 201245013 201245015 201245016<br>201246002 201246002 201246017 201246017 201246018 201246018 201246020<br>201246020 201246022 201246022 201247007 201247024 <b>201248003 201248005</b><br><b>201248014 201248015</b> | <b>9100.00-00</b>  |
|                      | • Section 42; Low-Income Housing Credit<br>201206002 201206002 201218006 201243011 201243011  | 9100.01-00         |
|                      | • Section 59(e)<br>201210011 201236013  | 9100.02-00         |
|                      | • <i>Development Expenditures</i><br>201240011  | 9100.02-05         |

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| • Section 168; MACRS<br>201205003 201210011 201230002 201232001 201236010 201236011 201236012<br><b>201248004</b>  | 9100.04-00  |                   |
| • Section 338(g); Election Under Section 1.338-1T(c)(1)<br>201206005 201206005 201206010 201206010 201214018 201246021 201246021   | 9100.06-00  |                   |
| • Section 442; Accounting Periods<br>201224024   | 9100.09-00  |                   |
| • Section 446<br>201224016 201224017   | 9100.10-00  |                   |
| • <i>Accounting Methods</i><br>201224005 201224016 201224017 201221001 201226005 201226007 201226009<br>201239004  | 9100.10-01  |                   |
| • Section 472; LIFO Election<br>201208033 201232012 201232013 201233005  | 9100.11-00  |                   |
| • Section 663; Special Rules Applicable to Sections 661 and 662<br>201245008   | 9100.12-00  |                   |
| • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership<br>Property<br>201201007 201201014 201213006 201213024 201214006 201240008   | 9100.15-00  |                   |
| • Other<br>201202017 201206006 201206006 201207003 201208001 201208032 201210009<br>201210013 201213014 201214019 201216006 201216018 201224003 201224015<br>201224025 201221003 201223003 201223004 201225002 201226006 201226008<br>201226010 201226020 201228004 201228007 201228008 201230003 201230004<br>201230005 201230012 201230018 201232016 201232017 201232025 201233006<br>201234012 201234023 201235003 201235005 201235007 201236015 201237002<br>201237004 201237006 201237010 201237011 201238005 201239005 201242001<br>201242004 201242008 201242010 201244003 201244013 201245009 201246023<br>201246023 201246024 201246024 201246025 201246025 201247005 <b>201248012</b>  | 9100.22-00  |                   |
| • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the<br>Tax Year Even Though Not Paid Until Subsequent Year<br>201202019   | 9100.26-00  |                   |
| • Reg. 301.7701-3 Classification of Certain Business Entities<br>201201008 201202013 201206013 201206013 201208009 201208010 201208020<br>201213007 201213009 201213015 201213017 201215001 201215002 201215003<br>201216001 201216002 201216003 201216004 201216012 201216014 201216020<br>201216021 201216024 201217002 201224008 201224009 201224010 201224020<br>201224021 201224022 201219007 201221005 201223009 201223010 201225001<br>201226012 201226014 201226017 201228006 201228031 201228032 201229006<br>201229009 201230001 201230010 201230013 201231005 201231008 201231009<br>201232010 201232031 201234013 201234015 201236001 201236016 201236019<br>201236020 201236021 201236024 201238001 201238002 201238003 201243005<br>201243005 201244001 201244011 201246003 201246003 201246014 201246014<br>201246015 201246015 201246016 201246016 201246026 201246026 201247002<br>201247003 201247006 <b>201248005</b> | 9100.31-00  |                   |
| <b>Section 9114</b>  | <b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b> | <b>9114.00-00</b> |
| • U.S. Income Tax Treaties   | 9114.03-00  |                   |
| • <i>Canada</i><br>201210009 201210013 201213014 201224015 201219002 201219004 201226010<br>201230012 201232025 201237002 201237004 201237011 201238005 201239005<br>201242004 201244013   | 9114.03-06  |                   |

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|                     | • <i>Italy</i>   | 9114.03-20        |
|                     | 201212008  |                   |
|                     | • <i>United Kingdom</i>  | 9114.03-42        |
|                     | 201231010  |                   |
|                     | • <i>Israel</i>  | 9114.03-44        |
|                     | 201247013  |                   |
| <b>Section 9999</b> | <b>Miscellaneous Issues</b>  | <b>9999.00-00</b> |
|                     | 201213025  |                   |
|                     | • Not Able to Identify Under Present List                                    | 9999.98-00        |
|                     | 201201001 201202022 201202029 201202041 201203005 201203014 201203015        |                   |
|                     | 201204012 201205009 201205009 201205023 201205024 201206001 201206020        |                   |
|                     | 201206020 201208029 201208029 201208044 201209004 201210004 201210005        |                   |
|                     | 201210007 201210027 201211014 201211021 201212015 201212018 201214003        |                   |
|                     | 201214005 201214016 201214025 201214029 201216011 201216046 201216048        |                   |
|                     | 201224040 201224041 201224044 201224045 201218010 201218028 201218029        |                   |
|                     | 201218030 201218031 201218032 201218033 201218034 201218035 201218038        |                   |
|                     | 201219001 201219003 201219015 201221002 201221020 201221040 201221041        |                   |
|                     | 201221042 201221043 201221044 201221045 201221046 201221047 201221048        |                   |
|                     | 201221049 201221050 201221051 201221052 201221053 201221054 201221055        |                   |
|                     | 201221056 201221057 201221058 201223011 201223017 201223018 201225012        |                   |
|                     | 201226022 201226023 201226024 201226025 201226025 201226025 201226039        |                   |
|                     | 201227007 201228015 201228016 201228049 201228050 201228051 201228052        |                   |
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|                     | 201229022 201229023 201230011 201230021 201230021 201230021 201230033        |                   |
|                     | 201230036 201231003 201231021 201231022 201231023 201231024 201231025        |                   |
|                     | 201231026 201231027 201231028 201231029 201231030 201231031 201231032        |                   |
|                     | 201231033 201231034 201231035 201231036 201231037 201231038 201231039        |                   |
|                     | 201231040 201231041 201231042 201233018 201233028 201233029 201233030        |                   |
|                     | 201233031 201233032 201233033 201234017 201234017 201234035 201235022        |                   |
|                     | 201236017 201237018 201237024 201238011 201238012 201238016 201239007        |                   |
|                     | 201240005 201240019 201240020 201240023 201242026 201243001 201243001        |                   |
|                     | 201243004 201243010 201243010 201243020 201245005 201245012 201245013        |                   |
|                     | 201245015 201245016 201246017 201246017 201246018 201246018 201246022        |                   |
|                     | 201246022 201246030 201246030 201246030 201246030 201246035 201246035        |                   |
|                     | 201246037 201246037 201247001 201247001 201247011 201247011 <b>201248018</b> |                   |