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Section 6110 Index

Written Determinations Requested After November 1, 1976

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Department of the Treasury
Internal Revenue Service

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	• Change in Identity, etc. (Type "F") 200103034 200105050 200118011 200129024 200204034 200209049 200139001 200139001 200144001	368.06-00
	• Continuity of Interest Rule 200118011 200125043 200213001 200213002 200213003 200138002 200138003 200144001	368.08-00

	• *Savings and Loan or Life Insurance Companies* 200115027 200121054	*368.08-01*
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200101037 200103075 200105058 200105067 200106045 200106045 200113032 200116046 200121072 200121079 200127031 200128056 200128061 200130057 200205050 200211047 200213029 200222032 200225038 200225039 200234070 200234070 200234070 200234070 200134031 200135044 200135044 200135044 200135044 200147056 200148077 200208028 200208029 200208030 200208033 200216034 200229048 200229048 200229048 200229048 200229048 200240051 200240051 200240051 200240051 200247050 200247052

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200137065 200230044 200230044 ***200248029***

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200105063 200105065 200106046 200106046 200110034 200111055 200121073 200124028 200126036 200126038 200126039 200131032 200131033 200209057 200209058 200209059 200223065 200245055 200208031 200221048 200221051 200221056 200221059 200221061 200236052 200236052 ***200248030 200248031***

• In General *401.06-01*
200104033 200110034 200111054

• Employee Dies Before Entire Interest Distributed *401.06-02*
200105063 200105065 200106046 200106046 200110033 200121073 200126036 200126038 200126039 200131032 200131033 200209062 200223065 200234074 200234074 200234074 200234074 200208031 200221048 200235038 200235038 200235039 200235039 200235040 200235040 200235041 200235041 200244023 ***200248030 200248031***

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200109049 200115042 200132042 200151056 200133051

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200116050 200132043 200149036 200241054 200241054 200241054 200235043 200235043 200236047 200236047 200244021

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200105064 200127053 200211049 200134034 200218039 200236053 200236053

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200116046 200127027 200127031 200127054 200127055 200128057 200130057 200137065 200213032 200234070 200234070 200234070 200234070 200147056 200208017 200212036 200236047 200236047

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200149036 200230044 200230044

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200128006

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200231019 200231019

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200243052 200138030 200138031 200202078

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200127055 200128057 200213032

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200107040 200138030 200138031 200202078 200215032

• By a Surviving Spouse *402.08-05*
200204038 200211054 200222033

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	• Certain Employee Contributions 200116049 200116055 200120042 200126042 200127049 200128060 200129037 200129038 200129039 200130051 200130052 200137068 200204041 200204043 200204049 200204050 200223070 200224034 200241045 200241045 200241045 200241046 200241046 200241046 200241055 200241055 200241055 200241057 200241057 200241057 200245056 200147054 200147055 200203076 200216035 200221058 200221060 200221063 200231017 200231017 200236054 200236054 200238052 200238052 200238052 200240054 200240054 200240054 200240054	414.09-00
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	• Qualified Subchapter S Trusts 200106017 200106017 200125045 200217011 200227022 200227027 200233020 200140040 200140043 200140046 200218031 200238023 200238023 200238023 200246018 200246018 200246018	*1361.03-02*
	• Electing Small Business Trusts 200103040 200103041 200103042 200103043 200103044 200103045 200103046 200103047 200103048 200103050 200104013 200104014 200227021	*1361.03-03*

• Qualified Subchapter S Subsidiary 1361.05-00
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Section 1362 **Election by Small Business Corporation** **1362.00-00**
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200246010 200246010

• Eligible v. Ineligible 1362.01-00
200114029 200123058 200217048 200222009

• *Shareholder Consent* *1362.01-01*
200115022

• *Election After Termination* *1362.01-02*
200108023 200239007 200239007 200239007 200245021 200139017 200139017
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200248013 200248024 200248027

• Termination of Election 1362.02-00
200117013 200226009 200215039

• *Ceases to be Small Business Corporation* *1362.02-02*
200107025 200122034 200145028 200240038 200240038 200240038 200240038

	• *Passive Investment Income* 200102024 200104010 200106030 200106030 200106034 200106034 200111019 200112032 200112035 200114024 200114030 200119028 200122028 200123036 200125089 200128025 200137020 200145019 200205019 200206023 200206030 200206031 200211001 200217008 200217012 200217023 200217034 200217045 200220024 200224021 200226024 200226025 200227004 200239008 200239008 200239008 200239033 200239033 200239033 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 200245007 200133019 200135009 200135009 200135009 200135009 200141028 200143012 200144021 200147034 200147040 200147050 200148021 200148023 200148024 200148032 200150013 200203017 200208007 200210041 200210042 200210045 200210046 200215045 200218033 200221027 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 200240003 200240003 200240003 200240003 200240005 200240005 200240005 200240005 200240017 200240017 200240017 200240017 200240026 200240026 200240026 200240026 200240032 200240032 200240032 200240032 200240033 200240033 200240033 200240033 200240034 200240034 200240034 200240034 200240039 200240039 200240039 200240039 200240043 200240043 200240043 200240043 200247024 200247026 200247027 200247028 200247029	*1362.02-03*
	• S Termination Year 200145037 200219013 200227028 200207021 200210043 200229039 200229039 200229039 200229039 200229039	1362.03-00
	• Inadvertent Terminations 200101024 200103022 200107021 200107030 200110026 200111018 200112006 200114009 200115020 200115022 200117031 200118025 200119033 200119040 200121033 200123052 200125045 200125061 200125091 200127015 200128032 200129031 200130016 200130020 200131019 200131022 200137040 200145019 200145020 200145028 200145033 200145034 200149027 200151032 200204027 200205004 200205024 200206011 200209019 200217010 200217011 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200233019 200233020 200234022 200234022 200234022 200234022 200245008 200245019 200245020 200138009 200138016 200139019 200139019 200139024 200139024 200140050 200140070 200144016 200146030 200146051 200147043 200147045 200147046 200148031 200148035 200150017 200201027 200201027 200203057 200207017 200212010 200212011 200215043 200216008 200218007 200221014 200229024 200229024 200229024 200229024 200229024 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 ***200248017 200248018 200248019***	1362.04-00
Section 1366	**Pass-Thru of Items to Shareholders** 200223052 200207015 200230030 200230030	**1366.00-00**
Section 1367	**Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** 200106009 200106009 200117008 200223052	**1367.00-00**
Section 1368	**Distributions** 200111004 200117008	**1368.00-00**
	• Accumulated Adjustments Account 200110004	1368.01-00
Section 1371	**Coordination with Subchapter C Rules** 200111004	**1371.00-00**

Section 1374	**Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** 200205028 200134022 200134023 200150009 200240002 200240002 200240002 200240002 200247002	**1374.00-00**
Section 1375	**Tax Imposed On Certain Passive Investment Income** 200141028 200147034 200210041 200210042 200210045 200210046 200218033	**1375.00-00**
Section 1377	**Definitions and Special Rules** 200117008	**1377.00-00**
	• Post-termination Transition Period 200223052 200207015 200230030 200230030	1377.02-00
Section 1381	**Organizations to Which Part Applies** 200119016 200123033 200209024 200224017 200239029 200239029 200239029 200210033	**1381.00-00**
Section 1388	**Definitions; Special Rules** 200206044 200226037 200244013	**1388.00-00**
Section 1394	**Tax-Exempt Enterprise Zone Facility Bonds** 200137004	**1394.00-00**
Section 1396	**Empowerment Zone Employment Credit** 200214016	**1396.00-00**
Section 1397E	**Qualified Zone Academy Bonds** 200127044	**1397E.00-00**
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	• Net Earnings From Self-Employment 200131002	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200106015 200106015 200143017	1402.05-00
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• Retirement Payments to Retired Partners 200142004	*1402.06-01*
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	• Liability of Withholding Agent 200243003	*1441.01-02*
	• Income Subject to Withholding v. Not Subject to Withholding 200222001	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**	
Section 1445	**Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).**	**1445.00-00**	
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Section 1491	**Imposition of Tax** 200128040	**1491.00-00**	**R**
Section 1492	**Nontaxable Transfers**	**1492.00-00**	**R**
	• Excise Tax Imposed by Section 1491 Shall Not Apply	1492.01-00	R
	• Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made 200128040	*1492.01-02*	*R*
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	• Liability for Tax 200122023	1502.06-00	
	• Separate Taxable Income 200123048 200149009	1502.12-00	
	• Intercompany Transactions 200108024 200209025	1502.13-00	
	• Stock of Members 200150008 200232028	*1502.13-01*	
	• Obligations of Members 200121013 200122022	*1502.13-02*	
	• Loss Disallowance Rule 200108009 200110010 200115008 200117025 200118009 200121013 200122022 200128014 200128043 200130004 200137054 200151034 200206050 200209051	1502.20-00	
	• Consolidated Net Operating Loss Deduction 200124007 200209002 200214023	1502.21-00	
	• Investment Adjustment 200128014 200215002	1502.32-00	
	• Earnings and Profits 200225014	1502.33-00	
	• Life and Non-Life 200105002	1502.50-00	
	• Filing Requirements 200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	1502.75-00	

	• *When Group Remains in Existence* 200136001 200136001 200232016	*1502.75-10*
	• Taxable Year of Members of Group 200101008 200127008 200227001 200136001 200136001	1502.76-00
	• Common Parent Agent for Subsidiaries 200111003 200122018 200122023 200125031 200125060 200130012 200132001 200203007 200210012 200235011 200235011	1502.77-00
	• *Alternative Agents of the Group* 200130012 200235011 200235011	*1502.77-01*
	• Exercise of Privilege 200137012	1502.88-00
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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	• Dual Consolidated Loss 200221018	1503.04-00
	• *Dual Resident Corporation* 200102035 200107026 200111039 200115025 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200149023 200205043 200213022 200213023 200213024 200214004 200219027 200227032 200243043 200245036 200245037 200136020 200136020 200136021 200136021 200140074 200146021 200146050 200201028 200201028 200201031 200201031 200203068 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200247043	*1503.04-04*
Section 1504	**Definitions** 200145008 200135032 200135032 200135032 200135032 200201014 200201014 200238029 200238029 200238029	**1504.00-00**
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• *Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation* 200213018	*1504.02-01*
Section 2001	**Imposition and Rate of Tax**	**2001.00-00**
	• Determination of Amount of Adjusted Taxable Gifts 200118002	2001.02-00
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Section 2013	**Credit for tax on Prior transfers** 200218003	**2013.00-00**
Section 2016	**Recovery of Taxes Claimed as Credit** 200108040	**2016.00-00**
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	• Valuation of Stocks and Bonds for Which There is No Market	2031.03-00

	• *Open-End Investment Company Shares* 200119013	*2031.03-20*
Section 2032	**Alternate Valuation** 200203031 200236041 200236041 200247007	**2032.00-00**
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
Section 2032A	**Valuation of Farm Real Property** 200143014	**2032A.00-00**
	• Method of Election	2032A.08-00
	• *Perfecting Elections and Agreements* 200234055 200234055 200234055 200234055	*2032A.08-04*
Section 2033	**Property in Which Decedent Had an Interest** 200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200241044 200241044 200241044 200210051 200231011 200231011 200240027 200240027 200240027 200240027	**2033.00-00**
	• Interest v. No Interest at Time of Death 200105044	2033.01-00
	• Life Estate 200213014	2033.09-00
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	• Inclusion of Certain Property in Gross Estate 200127042	2035.01-00
	• Inclusion of Gift Tax in Gross Estate 200122011	2035.02-00
Section 2036	**Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)** 200103001 200103002 200103003 200103049 200113006 200120021 200123034 200125038 200127037 200205002 200213013 200241044 200241044 200241044 200203045 200210018 200240018 200240018 200240018 200240018 200247037	**2036.00-00**
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200138018	2036.02-00
	• Life Insurance Trusts 200127042	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)** 200113006 200213014	**2037.00-00**
Section 2038	**Revocable Transfers (Included v. Not Included in Gross Estate)** 200101021 200113006 200123034 200125038 200205002 200213013 200213014 200241044 200241044 200241044 200210051 200247037	**2038.00-00**
	• Insurance Trusts 200127042	2038.04-00
Section 2039	**Annuities (Included v. Not Included in Gross Estate)** 200105058 200112023	**2039.00-00**

	• Amount to Be Included 200210009	2039.02-00
Section 2040	**Joint Interests (Included v. Not Included in Gross Estate)** 200104008	**2040.00-00**
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200222034 200222037 200222038 200224033 200225037 200225042 200225045
200227044 200233027 200233028 200233029 200233030 200233031 200234065
200234065 200234065 200234065 200234066 200234066 200234066 200234066
200234067 200234067 200234067 200234067 200234068 200234068 200234068
200234068 200234072 200234072 200234072 200234072 200241044 200241044
200241044 200241047 200241047 200241047 200241048 200241048 200241048
200241049 200241049 200241049 200241056 200241056 200241056 200133048
200134033 200138029 200140083 200140084 200140085 200140086 200141063
200141064 200148071 200148072 200148080 200208039 200216032 200216033
200218041 200218042 200221050 200232033 200232036 200238050 200238050
200238050 200238053 200238053 200238053 200244011

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200241049 200241049 200241052 200241052 200241052 200216032

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200204039 200204042 200204053 200205049 200209055 200233027 200233028
200233029 200233030 200234065 200234065 200234065 200234065 200234066
200234066 200234066 200234066 200234067 200234067 200234067 200234067
200234068 200234068 200234068 200234068 200234072 200234072 200234072
200234072 200241056 200241056 200241056 200138029 200140083 200140084
200140086 200207031 200212034 200238050 200238050 200238050 200246036
200246036 200246036

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200204044 200204046 200204047 200204053 200205048 200205049 200206057
200233027 200233028 200233029 200233030 200234065 200234065 200234065
200234065 200234066 200234066 200234066 200234066 200234072 200234072
200234072 200234072 200245058 200140084 200140086 200141061 200148069
200150031 200218038 200232036

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200246036 200246036

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200125092 200125093 200127048 200127050 200130050 200132037 200151048
200204042 200204053 200217057 200219036 200219039 200224030 200227039
200233026 200134029 200135046 200135046 200135046 200135046 200135047
200135047 200135047 200135047 200141048 200141050 200141051 200141052
200141054 200141055 200141062 200143028 200148056 200148058 200148059
200148060 200148062 200148063 200148070 200150029 200150031 200218036
200218041 200218042 200230041 200230041 200235037 200235037 200238054
200238054 200238054 200244020 200244022 200247061

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200136026 200138029 200141056 200148064 200218036 200218041 200218042
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200115008 200128043 200130004 200137054 200151034 200206050

	• Reg. 301.7701-3 Classification of Certain Business Entities 200107024 200108018 200109036 200117010 200118028 200121053 200122033 200122035 200125017 200125028 200125032 200125058 200128026 200128033 200128042 200128046 200128047 200128048 200130026 200131016 200151005 200151006 200151007 200151009 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200209040 200209041 200209048 200211025 200213005 200217020 200220008 200220009 200222010 200224010 200224013 200225012 200226040 200233010 200233012 200239024 200239024 200239024 200133018 200133038 200139016 200139016 200140048 200141035 200142010 200142015 200144012 200146023 200146029 200147026 200147048 200147049 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200207019 200215012 200215022 200215023 200215024 200218018 200221022 200221038 200221047 200230023 200230023 200230032 200230032 200231002 200231002 200236015 200236015 200236018 200236018 200237019 200247005 200247010 200247015 200247016 200247036	9100.31-00
Section 9111	**Miscellaneous Legal Proceedings**	**9111.00-00**
	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00
	• Related Criminal Action 200143005	*9111.19-01*
	• Related Civil Action 200206008 200221002	*9111.19-02*
Section 9114	**Tax Conventions (See Also 894.01-00 through 894.12-00)**	**9114.00-00**
	• U.S. Income Tax Treaties	9114.03-00
	• Canada 200110019 200111027 200111037 200134007	*9114.03-06*
	• Indonesia 200118015	*9114.03-18*
	• Ireland 200122044 200132032 200149031 200239030 200239030 200239030 200243029 200216010 200236023 200236023 200238031 200238031 200238031	*9114.03-19*
	• Japan 200111010 200222011 200146055	*9114.03-22*
	• Switzerland 200224025 200201025 200201025	*9114.03-38*
	• United Kingdom 200101005 200225016	*9114.03-42*
	• Israel 200141020	*9114.03-44*
	• Administrative Assistance Treaties 200143032	9114.09-00
Section 9115	**(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)**	**9115.00-00**
	• Priorities (Section 507)	9115.30-00
	• Penalties 200109010	*9115.30-09*

Section 9200	**Tax Shelter (Use This Category Only When No Other Category Is Appropriate)** 200133017	**9200.00-00**
Section 9214	**Leasing Shelter** 200224011 200227018 200134002 200218022	**9214.00-00**
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200106001 200106001 200120035	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 200126001 200226014 200146025	9999.97-00
	• Not Able to Identify Under Present List 200101002 200102001 200102002 200102021 200102046 200103026 200103068 200103071 200104002 200104029 200106002 200106002 200107033 200108042 200108052 200109004 200109047 200110003 200110007 200110028 200110032 200112002 200112017 200113026 200113027 200113030 200113031 200114034 200115019 200115031 200116001 200116044 200117033 200117034 200117035 200117037 200118053 200119003 200119006 200119052 200119053 200119054 200119055 200120006 200121001 200121009 200121012 200121034 200121083 200122012 200123059 200123062 200124005 200124018 200124020 200126003 200126009 200126031 200127003 200127009 200127036 200127046 200128001 200128050 200128054 200129010 200130037 200130039 200130041 200130044 200130045 200130046 200131020 200131029 200137001 200137018 200137045 200137048 200145042 200149006 200149008 200149011 200149032 200149033 200151018 200151035 200205045 200205046 200205047 200206001 200206002 200211007 200211045 200213007 200217005 200217017 200219035 200220006 200220026 200220027 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200241017 200241017 200241017 200241020 200241020 200241020 200245052 200133007 200133028 200133040 200133044 200134024 200135023 200135023 200135023 200135023 200135026 200135026 200135026 200135028 200135028 200135028 200135028 200135030 200135030 200135030 200135030 200135031 200135031 200135031 200135031 200136004 200136004 200138026 200139029 200139029 200139030 200139030 200140015 200140018 200140019 200140020 200140021 200140037 200140053 200140072 200140073 200140081 200141011 200141012 200141017 200141027 200141034 200141037 200141041 200141043 200141044 200142002 200142003 200142006 200142020 200142025 200144002 200144029 200146033 200146058 200148052 200148053 200150007 200202063 200202070 200208025 200208026 200210001 200210032 200210063 200212031 200212032 200212033 200215050 200215052 200216026 200216028 200218014 200221001 200221045 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200242003 200242006 200246002 200246002 200246002 200246030 200246030 200246030 200247025	9999.98-00