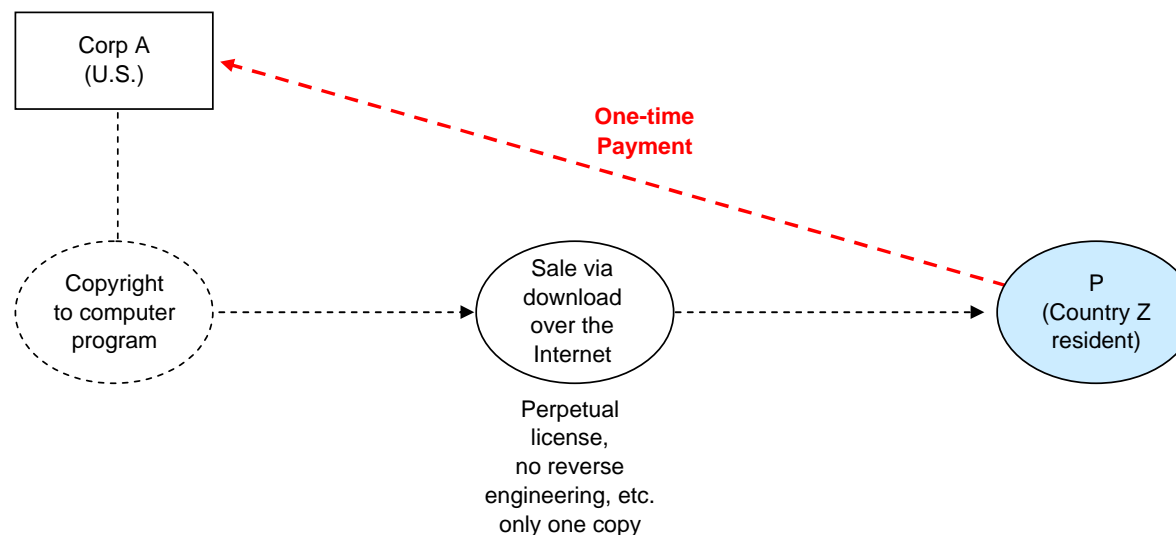


## Reg. 1.861-18(h), Example 2

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