Section 368(a)(2)(D): The acquisition by [Acquiror], in exchange for stock of [Parent] . . . , of substantially all of the properties of [Target] shall not disqualify a[n] [A or G reorg] if no stock of [Acquiror] is used . . . and in the case of a[n] [A reorg], such transaction would have qualified [as an A reorg] had the merger been into [Parent].

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