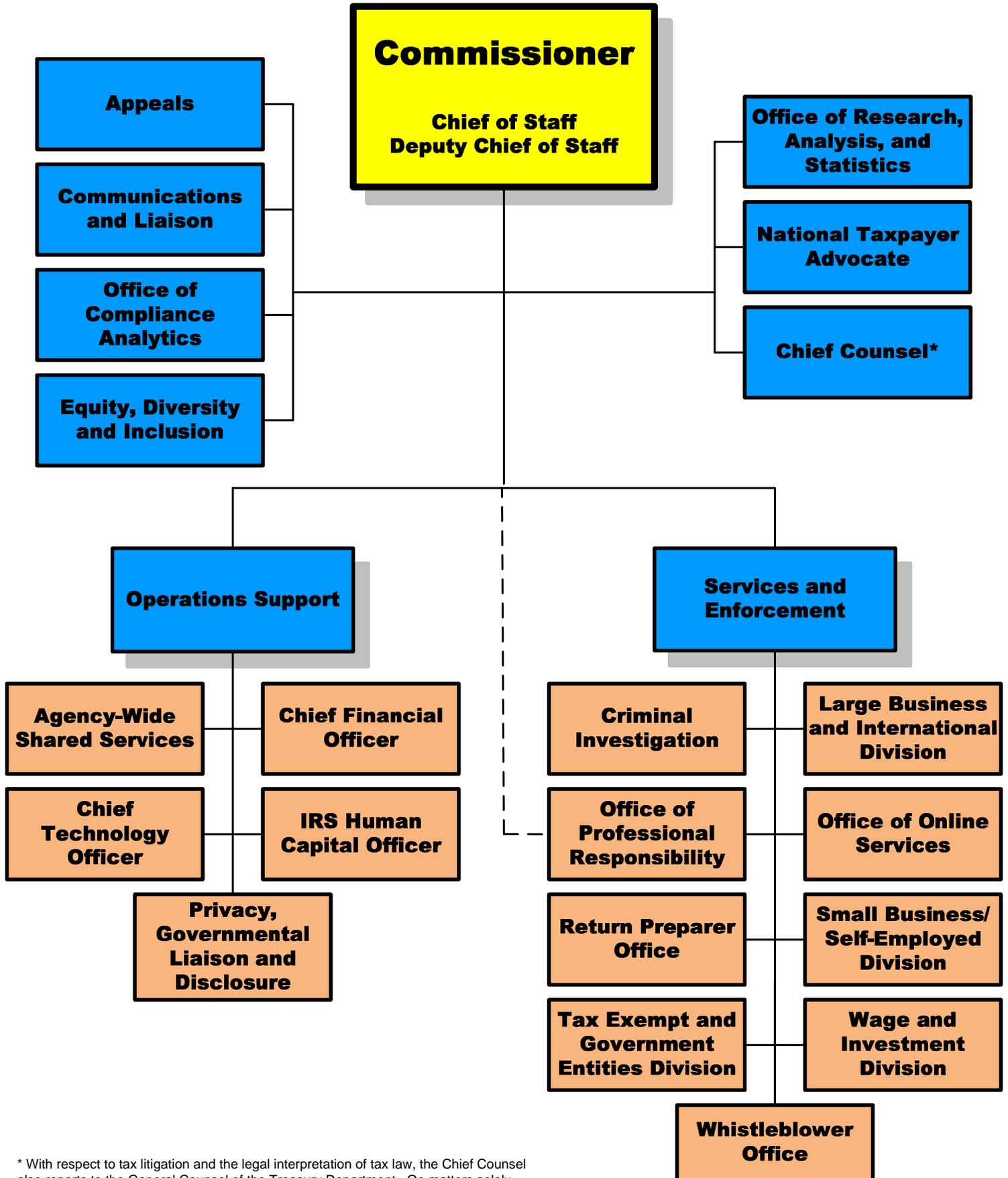


U.S. DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE



* With respect to tax litigation and the legal interpretation of tax law, the Chief Counsel also reports to the General Counsel of the Treasury Department. On matters solely related to tax policy, the Chief Counsel reports to the Treasury General Counsel.