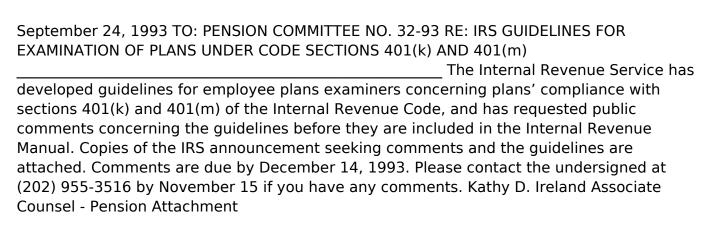


MEMO# 5178

September 24, 1993

IRS GUIDELINES FOR EXAMINATION OF PLANS UNDER CODE SECTIONS 401(K) AND 401(M)



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