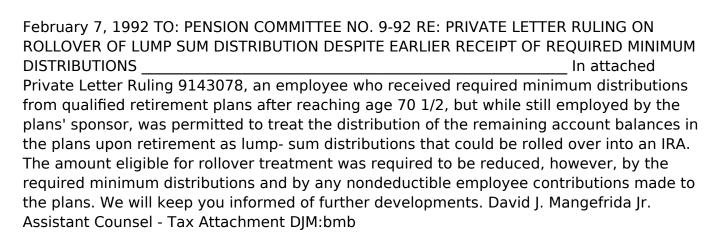


MEMO# 3494

February 7, 1992

PRIVATE LETTER RULING ON ROLLOVER OF LUMP SUM DISTRIBUTION DESPITE EARLIER RECEIPT OF REQUIRED MINIMUM DISTRIBUTIONS



Copyright © by the Investment Company Institute. All rights reserved. Information may be abridged and therefore incomplete. Communications from the Institute do not constitute, and should not be considered a substitute for, legal advice.