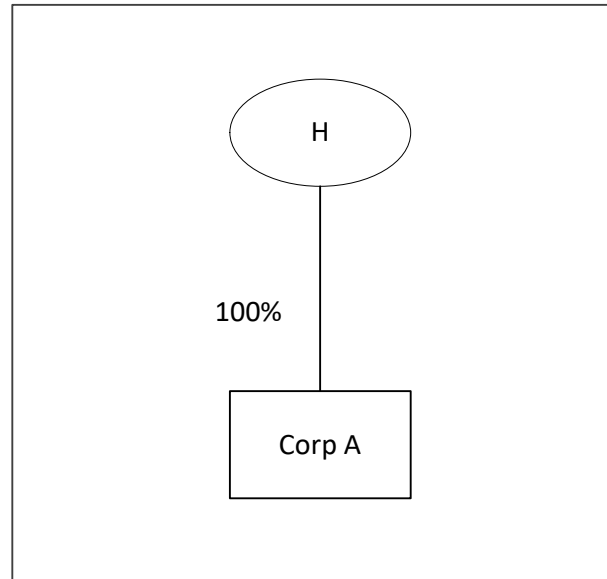


Corporation Not Considered
to Own Its Own Stock



H, an individual, owns all of the stock of corporation A. Corporation A is not considered to own the stock owned by H in corporation A.