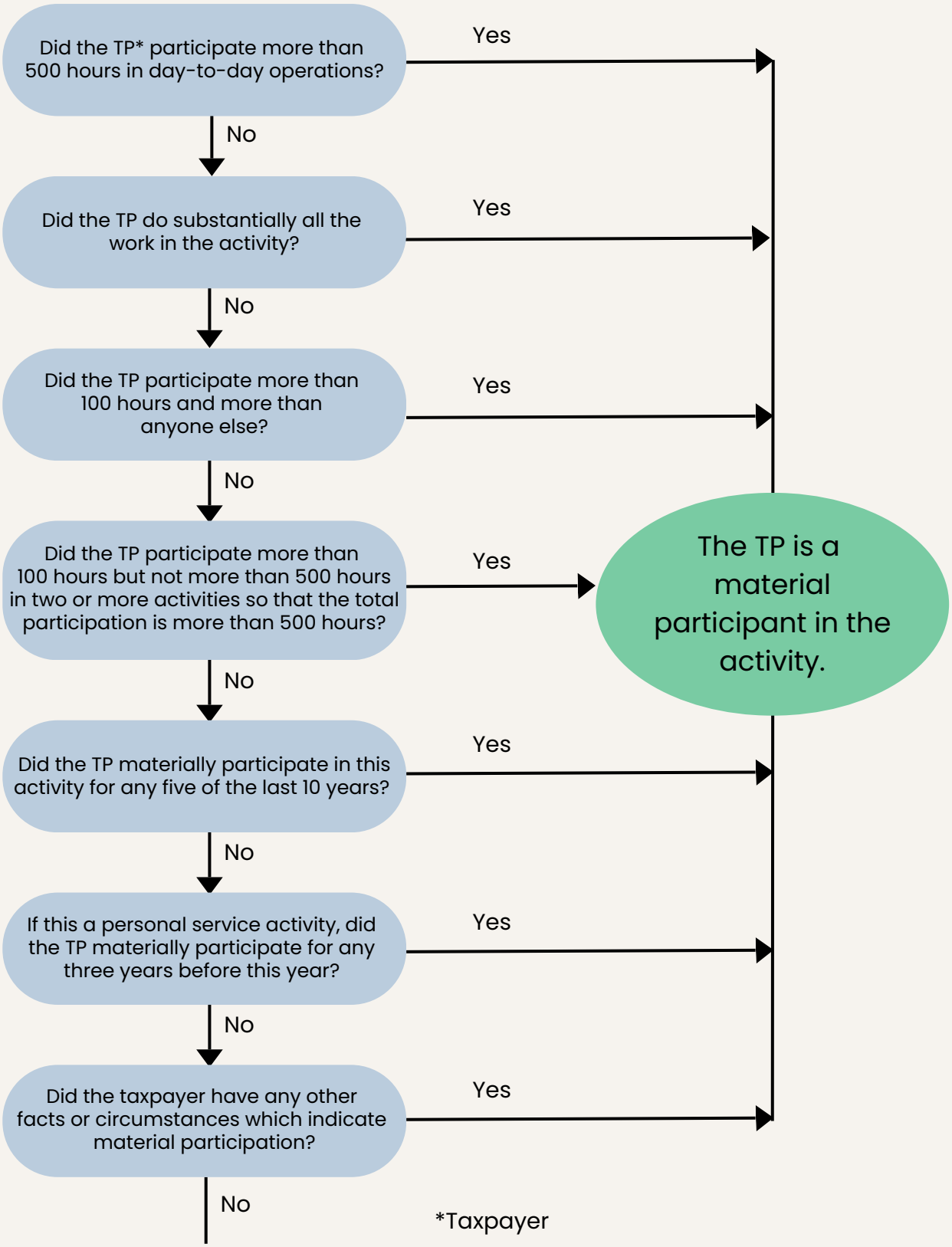
Tests for Determining Material Participation (IRC Sec. 469a)



*Taxpayer