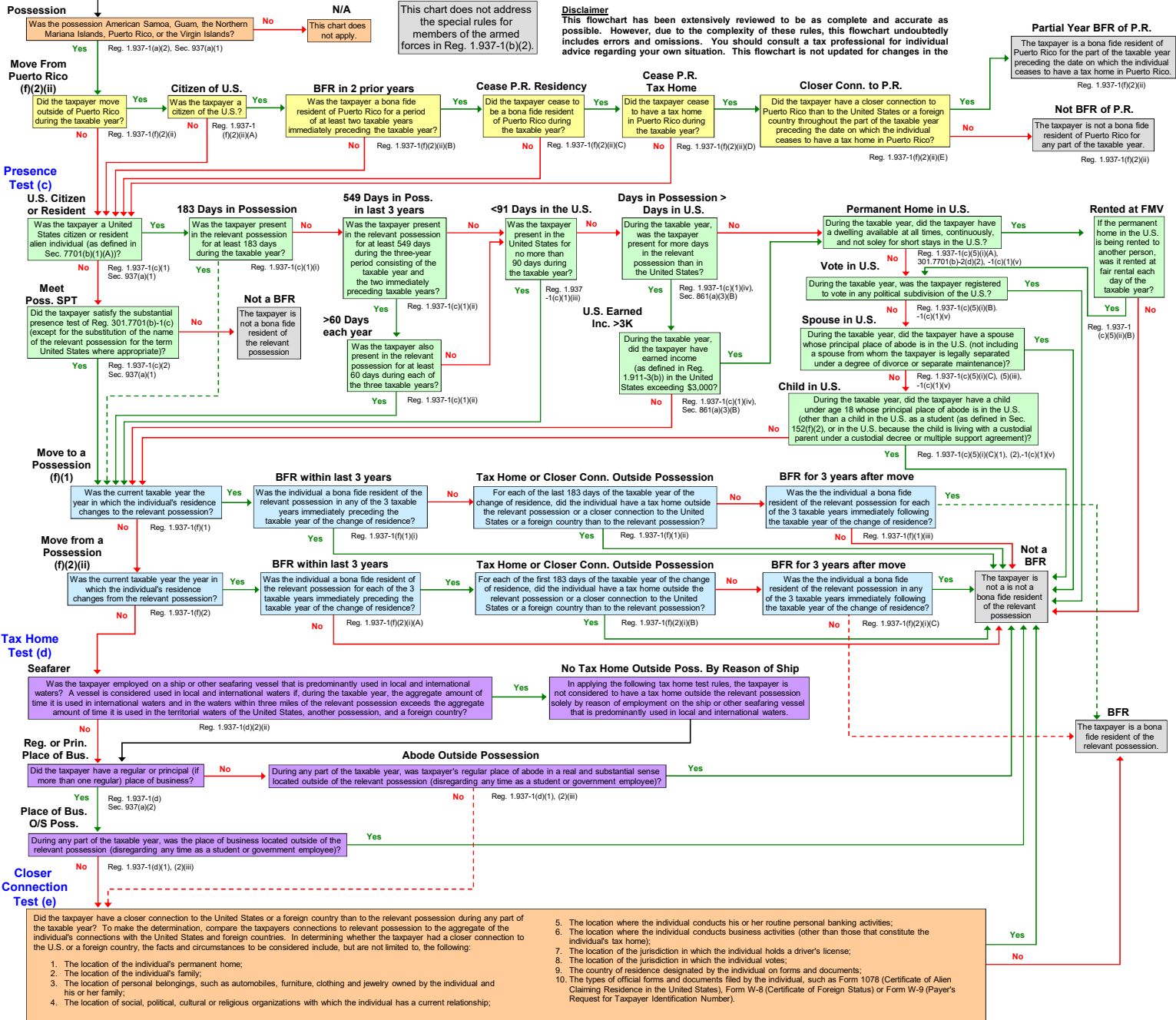


Reg. 1.937-1: Bona Fide Residency in a U.S. Possession



Reg. 1.937-1(e), 301.7701(b)-2(d), Sec. 937(a)(2)

Day-Counting Rules (c)(3)

