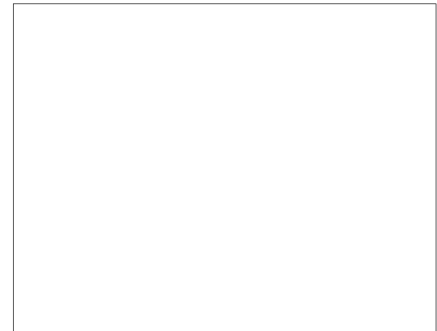


STAT



24 March 1955

MEMORANDUM FOR: General Tax File

SUBJECT : Joint Declaration - Signature

STAT

1. [] informed me today that IRS had recently determined that one signature was sufficient on a joint return.

STAT

[]

Assistant General Counsel

OGC/

[]

Distribution:

- 1 - General Tax File
- 1 - OGC 350 South
- 1 - Chrono.

STAT