wantforce would not be sent as an incine producing the

the wend transaction to determine if LIAISAM AZO of transaction to March 19, 1992 is not.

VIA PACSINILE

Victor Cohen, Esq.

Practical Commission

Sixth and Pennsylvania Avenue, N.W.
Washington, D.C. 20580

Dear Mr. Cohen:

We represent a corporation ("Seller") which for many

commercial real property, primarily industrial and raw land parcels. The Seller has properties in most of the United States, as well as some in Canada. The Seller has been in the process of winding down its business for the last few years.

be covered by this transaction are located in 15 different

An essential element of the transaction includes both parties desire to sell most of the parcels to other third parties prior to the closing date. In order to accomplish

Victor Cohen, Esq.
March 19, 1992
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The question before us is whether the sale of whichever

Rule 802.1. We believe that it should be so characterized, inasmuch as the buyer and the seller both are entities in the

Please call me after you have had an opportunity to review this matter.

