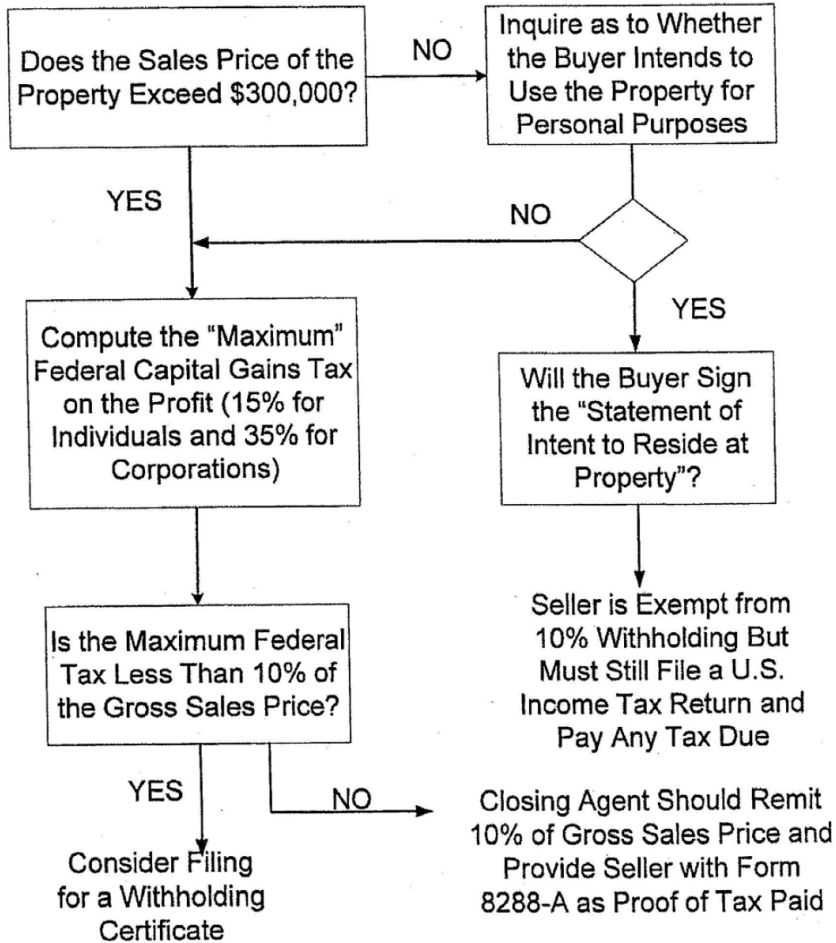


**10% FIRPTA WITHHOLDING TAX
ON SALE OF U.S. REAL ESTATE**



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