

EXHIBIT 15

Code of Federal Regulations, Title 26, Volume 1, Part 1, Sections 1.0-1 to 1.60, Revised as of April 1, 2000
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CITE: 26 CFR 1.0-1

**TITLE 26---- INTERNAL REVENUE
CHAPTER 1 INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY**

PART 1 ----INCOME TAXES ---Table of Contents

Section 1.0-1 Internal Revenue Code of 1954 and regulations.

- (a) **Enactment of law.** The Internal Revenue Code of 1954 which became law upon enactment of Public Law 591, 83rd Congress, approved August 16, 1954 provides in part as follows: [Emphasis added]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) Citation. (1) The provisions of this Act set forth under heading "Internal Revenue Title" may be cited as the "Internal Revenue Code of 1954", (2) the Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the "Internal Revenue Code of 1939".

* pertinent sections presented

Several paragraphs lower in this Implementing Regulation there is stated the following:

"In general, the provisions of the Internal Revenue Code of 1954 **are applicable** with respect to taxable years beginning after December 31, 1953, and **ending after August 16, 1954**. Certain provisions of that Code are deemed to be included in the Internal Revenue Code of 1939. See section 7851. [Emphasis added]

(b) **Scope of regulations.** The regulations in this part deal with (1) **the income taxes imposed under Subtitle A of the Internal Revenue Code of 1954, and** (2) certain administrative provisions contained in **Subtitle F of such Code relating to such taxes.**" [Emphasis added]

* pertinent sections presented

NOTE: The date of enactment of the IRC of 1954 was August 16, 1954. The provisions [which are to say Subtitle A income taxes] also END AFTER AUGUST 16, 1954! By the way, the provisions related to Subtitle F — enforcement — for the income taxes also terminated on the same date as there was nothing to enforce related to Subtitle A income taxes AFTER AUGUST 16, 1954.

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