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1996, through December 31, 1996. You can download the publication if you have a computer with a modem. Dial 1-304-264-7070 and follow the instructions. If you have problems downloading the publication, call the help line at 1-304-263-8700 and ask for the bulletin board. (These are not toll-free calls.)

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## **REMICs Publication Updated**

### **Announcement 97-30**

The 1996 fourth quarter update of the directory section of Publication 938, *Real Estate Mortgage Investment Conduits (REMICs) Reporting Information (And Other Collateralized Debt Obligations (CDOs))*, is now available on the IRS electronic bulletin board (IRP-BBS). The update contains information received by the Internal Revenue Service during the period September 1,