

# Recharacterization – Comprehensive Example

	1/1/10	Action		Action	1/1/11	Action	4/15/11	Action	10/15/11	Action	11/30/11	Action	1/1/12	Action
A	\$100,000	Original Conversion 1/1/10	\$125,000	Hold	\$130,000	Hold	\$130,000	Hold	\$135,000	Hold	\$130,000	N/A	\$130,000	N/A
B	\$100,000	Original Conversion 1/1/10	\$120,000	Hold	\$120,000	Hold	\$120,000	Hold	\$120,000	Hold	\$125,000	N/A	\$130,000	N/A
C	\$100,000	Original Conversion 1/1/10	\$100,000	Hold	\$100,000	Hold	\$95,000	Recharacterize 4/15/11	\$80,000	Reconvert 5/16/11	\$85,000	Hold	\$90,000	Hold
D	\$100,000	Original Conversion 1/1/10	\$ 75,000	Recharacterize 11/30/10	\$80,000	Reconvert 1/1/11	\$85,000	Hold	\$85,000	Hold	\$90,000	Hold	\$95,000	Hold
E	\$100,000	Original Conversion 1/1/10	\$ 75,000	Recharacterize 11/30/10	\$90,000	Reconvert 1/1/11	\$85,000	Hold	\$90,000	Hold	\$75,000	Recharacterize 11/30/11	\$80,000	Reconvert 1/1/12

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