From:
Sent: Friday, May 13, 2011 10:01:12 AM
To:
Cc:
Subject: RE: A different question

I'm not sure I'm understanding your question, but I may have misspoke before. Sec. 301.9100-2 can be used to extend statutory **and** regulatory elections when it applies, which it doesn't in your case. Sec. 301.9100-3 can be used to extend only regulatory elections, so I don't think it applies either.