WELLS FARGO & CO/MN Form SC 13G/A February 17, 2009

#### SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

# **SCHEDULE 13G**

(Rule 13d-102)

# INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No. 3)\*

#### **WELLS FARGO & COMPANY**

(Name of Issuer)

**COMMON STOCK** 

(Title of Class of Securities)

949746 10 1

(CUSIP Number)

#### **December 31, 2008**

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule p	pursuant to which this Schedule is filed:
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x Rule 13d-1 (b)

"Rule 13d-1 (c)

" Rule 13d-1 (d)

<sup>\*</sup> The remainder of this cover page shall be filled out for a reporting person s initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (the Act ) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes.)

CUSIP No. 949746 10 1 13G Page 2 of 58 Pages

1 NAME OF REPORTING PERSON

Warren E. Buffett

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

**United States Citizen** 

5 SOLE VOTING POWER

NUMBER OF

2,240,000

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

312,392,068 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON 2,240,000

8 SHARED DISPOSITIVE POWER

WITH

312,392,068 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

314,632,068 shares of Common Stock

Not Applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

7.4%

12 TYPE OF REPORTING PERSON

IN

CUSIP No. 949746 10 1 13G Page 3 of 58 Pages

1 NAME OF REPORTING PERSON

Berkshire Hathaway Inc.

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Delaware

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

**BENEFICIALLY** 

OWNED BY

312,392,068 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

312,392,068 shares of Common Stock

- 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
  - 312,392,068 shares of Common Stock
- 10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

7.4%

12 TYPE OF REPORTING PERSON

HC, CO

CUSIP No. 949746 10 1 13G Page 4 of 58 Pages

1 NAME OF REPORTING PERSON

OBH, Inc.

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Delaware

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

195,007,100 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

195,007,100 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

195,007,100 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

4.6%

12 TYPE OF REPORTING PERSON

HC, CO

CUSIP No. 949746 10 1 13G Page 5 of 58 Pages

1 NAME OF REPORTING PERSON

National Indemnity Company

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Nebraska

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

110,774,220 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

110,774,220 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

110,774,220 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

2.6%

12 TYPE OF REPORTING PERSON

CUSIP No. 949746 10 1 13G Page 6 of 58 Pages

1 NAME OF REPORTING PERSON

National Fire & Marine Insurance Company

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Nebraska

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

**BENEFICIALLY** 

OWNED BY

32,825,140 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

32,825,140 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

32,825,140 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.8%

12 TYPE OF REPORTING PERSON

CUSIP No. 949746 10 1 13G Page 7 of 58 Pages

1 NAME OF REPORTING PERSON

Nebraska Furniture Mart, Inc.

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Nebraska

5 SOLE VOTING POWER

NUMBER OF

NONE

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

1,609,720 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

1,609,720 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,609,720 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

CO

CUSIP No. 949746 10 1 13G Page 8 of 58 Pages

1 NAME OF REPORTING PERSON

The Fechheimer Brothers Company

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Delaware

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

1,700,000 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

1,700,000 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,700,000 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

CO

CUSIP No. 949746 10 1 13G Page 9 of 58 Pages

1 NAME OF REPORTING PERSON

Columbia Insurance Company

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Nebraska

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

40,846,820 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

40,846,820 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

40,846,820 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

1.0%

12 TYPE OF REPORTING PERSON

CUSIP No. 949746 10 1 13G Page 10 of 58 Pages

1 NAME OF REPORTING PERSON

Blue Chip Stamps

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of California

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

2,643,200 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

2,643,200 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,643,200 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

CO

CUSIP No. 949746 10 1 13G Page 11 of 58 Pages

1 NAME OF REPORTING PERSON

Wesco Holdings Midwest, Inc.

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Delaware

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

**SHARES** 6 SHARED VOTING POWER

**BENEFICIALLY** 

OWNED BY

2,643,200 shares of Common Stock

**EACH** 

7 SOLE DISPOSITIVE POWER

REPORTING

**PERSON** 

**NONE** 

8 SHARED DISPOSITIVE POWER

WITH

2,643,200 shares of Common Stock

- 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
  - 2,643,200 shares of Common Stock
- 10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

HC, CO

CUSIP No. 949746 10 1 13G Page 12 of 58 Pages

1 NAME OF REPORTING PERSON

Wesco Financial Corporation

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Delaware

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

2,643,200 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

2,643,200 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,643,200 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

HC, CO

CUSIP No. 949746 10 1 13G Page 13 of 58 Pages

1 NAME OF REPORTING PERSON

Wesco-Financial Insurance Co.

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Nebraska

5 SOLE VOTING POWER

NUMBER OF

NONE

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

1,843,200 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

1,843,200 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,843,200 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

CUSIP No. 949746 10 1 13G Page 14 of 58 Pages

1 NAME OF REPORTING PERSON

Precision Steel Warehouse, Inc.

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Illinois

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

800,000 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

800,000 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

800,000 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

CO

CUSIP No. 949746 10 1 13G Page 15 of 58 Pages

1 NAME OF REPORTING PERSON

National Liability & Fire Insurance Company

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Connecticut

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

2,788,000 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

2,788,000 shares of Common Stock

- 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
  - 2,788,000 shares of Common Stock
- 10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

CUSIP No. 949746 10 1 13G Page 16 of 58 Pages

1 NAME OF REPORTING PERSON

Cypress Insurance Company

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of California

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

820,000 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

820,000 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

820,000 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

CUSIP No. 949746 10 1 13G Page 17 of 58 Pages

1 NAME OF REPORTING PERSON

National Indemnity Company of the South

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Florida

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

460,000 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

460,000 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

460,000 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

CUSIP No. 949746 10 1 13G Page 18 of 58 Pages

1 NAME OF REPORTING PERSON

Redwood Fire and Casualty Insurance Company

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Nebraska

5 SOLE VOTING POWER

NUMBER OF

NONE

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

241,940 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

241,940 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

241,940 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

Less than 0.1% 12 TYPE OF REPORTING PERSON

CUSIP No. 949746 10 1 13G Page 19 of 58 Pages

1 NAME OF REPORTING PERSON

#### **GEICO Corporation**

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Delaware

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

20,000,000 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

20,000,000 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

20,000,000 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.4%

12 TYPE OF REPORTING PERSON

HC, CO

CUSIP No. 949746 10 1 13G Page 20 of 58 Pages

1 NAME OF REPORTING PERSON

Government Employees Insurance Company

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Maryland

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

20,000,000 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

20,000,000 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

20,000,000 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.4%

12 TYPE OF REPORTING PERSON

CUSIP No. 949746 10 1 13G Page 21 of 58 Pages

1 NAME OF REPORTING PERSON

General Re Corporation

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Delaware

5 SOLE VOTING POWER

NUMBER OF

**NONE** 

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

22,147,200 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

22,147,200 shares of Common Stock

- 9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
- 22,147,200 shares of Common Stock
- 10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.5%

12 TYPE OF REPORTING PERSON

HC, CO

CUSIP No. 949746 10 1 13G Page 22 of 58 Pages

1 NAME OF REPORTING PERSON

General Reinsurance Corporation

- 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
  - (a) x
  - (b) "
- 3 SEC USE ONLY
- 4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Delaware

5 SOLE VOTING POWER

NUMBER OF

NONE

SHARES 6 SHARED VOTING POWER

BENEFICIALLY

OWNED BY

22,147,200 shares of Common Stock

7 SOLE DISPOSITIVE POWER

EACH

REPORTING

PERSON NONE

8 SHARED DISPOSITIVE POWER

WITH

22,147,200 shares of Common Stock

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

22,147,200 shares of Common Stock

Not applicable.
11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0.5%

12 TYPE OF REPORTING PERSON

CUSIP No. 949746 10 1 13G Page 23 of 58 Pages

- 1 NAME OF REPORTING PERSON
- U.S. Investment Corporation
  2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP