

## Questionnaire

Please provide *detailed* responses to the questions below and return within 60 days of the date of the corresponding letter.

***The following questions apply to the 2004, 2005 and 2006 tax years. Please provide responses on a year-by-year basis. If additional space is required, please attach additional sheets.***

1. Please describe the structure of your worldwide operations and provide an organization chart for your entity and any entity located in the U.S. Additionally, identify any entity filing an income tax return in the US. Please identify any entity that is a subsidiary, partnership, branch or joint venture. Include all directly and indirectly related entities.

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2. For question 1, please identify the country of incorporation and the country of residence for each entity listed in Question No. 1 above.

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3. Do you have a "Place of Business" located in the United States? Yes\_\_\_ No \_\_\_

A place of business includes any premises, facilities, or installations (including but not limited to premises, facilities, or installations that are owned, rented, leased, or occupied through some other arrangement) which are used for carrying on the business of the foreign corporation (whether or not they are used exclusively for that purpose).

If "Yes", please provide a description for each "place of business" and the address of same:

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If you answered “Yes” to Question 3, continue to Question 4 and answer Questions 4-16 with regard to the “Place of Business” identified in Question 3. If you answered “No” to Question 3, skip Questions 4-16 and continue to Question 17

4. Please provide a detailed description of the operations of the “Place of Business” identified in Question 3.

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5. Do you rent, lease or own this facility? How long have you rented, leased, or owned the “Place of Business” identified in Question 3? If you do not rent, lease, or own the facility, please describe the conditions under which you occupy the facility.

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6. Does this facility have any employees? If so, please provide the job titles of the employees and a description of the types of work each employee performs.

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7. What assets (owned, leased, rented, or otherwise used by you) are located at this facility?

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8. Does this facility hold any inventory? If so, please describe in detail what type of inventory is held at this facility. Please include in your response, but do not limit it to identification of the owner of each type of inventory and the purpose for which each type of inventory is held at this facility.

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9. Does the facility sell inventory? If so, please describe in detail and identify each type of inventory sold at this facility. Please include in your response, but do not limit it to identification of the owner of each type of inventory and the person(s) or entity(s) receiving payment for these sales.

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10. Please describe in detail how sales are made at this facility and identify what person(s) or entity(s) are involved in the sales process. Please include in your response, but do not limit it to identification of the person(s) and entity(s) having authority to make these sales and the person(s) and entity(s) having authority to sign contracts for these sales.

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11. Please describe in detail who negotiates sales contracts at this facility. Please include in your response, but do not limit it to identification of any person(s) having authority to execute contracts and the person(s) and/or entity(s) giving such authority.

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12. Where are sales orders received?

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13. Please identify the person(s) who issues the invoice to the customer providing the person's job title, employer, and physical location.

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14. Please describe in detail the functions performed at this facility. Please include in your response, but do not limit it to identification of the person(s) performing each function and the employer of each such person.

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15. Where are this facility's books and records maintained?

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16. Please describe in detail how you determine what income and expenses are attributable to this facility. Please provide those numbers and the individual categories that make up those numbers (i.e., sales, rent, interest income, interest expense, commissions, etc.) for your tax years ending in 2004, 2005 and 2006.

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17. Please identify any person(s) and/or entity(s) through whom you conducted business in the United States and any person(s) and/or entity(s) with whom you conducted business in the United States in the entire 2004, 2005, and 2006 years. Please include in your response, but do not limit it to the name(s), title(s), and business address(es) of each person and/or entity. Additionally, please describe in detail the roles and responsibilities of each such person(s) and/or entity(s). If you formalized your business relationship with such person(s) and/or entity(s) in writing, please provide a copy of any agreement or document reflecting your business relationship. If the agreement or document is not in English, please provide an English translation of such agreement or document.

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18. Does this person or entity identified in Question 17 hold any inventory? ? If so, please describe in detail what type of inventory is held and where that inventory is located. Please include in your response, but do not limit it to identification of the

owner of each type of inventory and the purpose for which each type of inventory is held.

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19. Does the person or entity identified in Question #17 sell inventory? If so, please describe in detail and identify each type of inventory sold and indicate whether you were involved in these sales whether directly or indirectly. Please include in your response, but do not limit it to identification of the owner of each type of inventory and the person(s) or entity(s) receiving payment for these sales.

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20. Please describe in detail how the sales identified in Question #17 are made and identify what person(s) or entity(s) are involved in the sales process. Please include in your response, but do not limit it to identification of the person(s) and entity(s) having authority to make these sales and the person(s) and entity(s) having authority to sign contracts for these sales.

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21. Please describe in detail who negotiates sales contracts for the sales identified in Question #17. Please include in your response, but do not limit it to identification of any person(s) having authority to execute contracts in the United States and the person(s) and/or entity(s) giving such authority.

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22. Does the person or entity identified in Question # 21 conduct business exclusively for you?

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23. Please describe in detail any restrictions that are placed on the person or entity identified in Question # 21.

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24. Please describe in detail how the person or entity identified in Question # 21 is compensated.

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25. Please describe in detail how and where any sales orders are received for sales arranged by the person or entity identified in Question # 21.

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26. Please identify the person(s) who issues the invoice to the customer for sales arranged by the person or entity identified in Question # 21. Please include in your response, but do not limit it to the person's job title, employer, and physical location.

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27. Please describe in detail the functions performed by the person and/or entity identified in Question #21. Please include in your response, but do not limit it to identification of the person(s) performing each function and the employer of each such person.

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28. Does the person(s) and/or entity(s) identified in Question #21 maintain his/its own books and records?

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29. Have you made any determination as to what income and what expenses are attributable to the person(s) and/or entity(s) identified in Question #21? Please provide those numbers and the individual categories that make up those numbers (i.e., sales, rent, interest income, interest expense, commissions, etc.) for each person and/or entity identified in Question #21

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30. Please identify any person(s), entity(s), and/or sales offices holding and/or maintaining any bank accounts, including correspondent accounts, in the United States for you or on your behalf whether directly or indirectly. Please provide a listing by person, entity, or sales office showing where each of these accounts is located. Please include in your response, but do not limit it to accounts held in banks and/or any other financial institutions.

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31. Please provide a list giving the names and addresses of your largest customers located in the U.S. for each "place of business" you maintain in the U.S. and for each person(s) and/or entity(s) making sales or conducting business on your behalf in the United States.

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