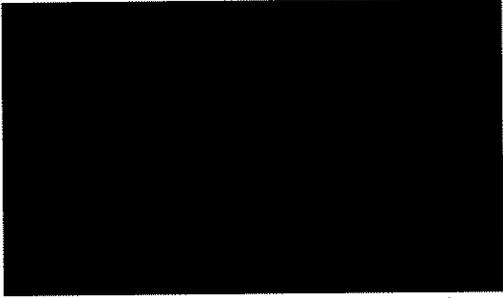


Verne, B. Michael

ITEM 5

**From:** [REDACTED]  
**Sent:** Friday, December 09, 2005 10:13 AM  
**To:** Verne, B. Michael  
**Subject:** NAICS codes question

For Item 5, if a company has IP rights and develops a product and then contracts to have the product manufactured by a contract manufacturer, does the company reports revenues derived from the sale of the product under manufacturing or wholesale?



WHOLESALE -  
B. Michael  
12/9/05

< END >

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