

ITEM 5

Verne, B. Michael

From: [REDACTED]
Sent: Wednesday, May 23, 2012 10:16 AM
To: Verne, B. Michael
Subject: Item 5 question

Mike,

I'd appreciate your guidance on this Item 5 question.

Here is the background: My client manufactures custom manufacturing equipment (i.e., my client builds equipment that its customers then use to build the products the customers sell). Along with the equipment it manufactures, my client provides project design services and installation of the specialized equipment that it constructs. The client does not separate out revenues attributed to the design and installation services from the manufactured equipment revenues. Any effort to try to separate out those revenues would result in highly speculative and inexact numbers.

Here is the question: May the client report all of the revenues in response to Item 5 in the relevant 10-digit NAICS codes for the types of equipment it manufactures?

Many thanks for your guidance.

Best,

[REDACTED]

YES -
BM
5/23/12

[REDACTED]

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