

**From:** [REDACTED]

**Sent:** Tuesday, March 26, 2013 2:47 PM

**To:** Verne, B. Michael

**Subject:** RE: Interps 207 and 242 in Manual

802.51

Under 802.51, do sales into the US include intra-company sales?



Yes – but only to the extent they are non-duplicative. E.g., if a sale is made from a foreign sub to a US sub and then sold on by the US sub, you would count the following:

- Sales by the US sub to US customers (do not include the sale by the foreign sub to the US sub on these sales)
- Sales by the foreign sub to the US sub (for export sales by the US sub, which are not counted)

BW  
3/26/13