

Sheinberg, Samuel I.

From: [REDACTED]
Sent: Thursday, May 16, 2019 9:54 AM
To: Walsh, Kathryn E.; Berg, Karen E.; Biagioli, Kimberley; Carson, Timothy; Sheinberg, Samuel I.; Six, Anne
Subject: FW: Question Regarding Item 6(a)

From: Whitehead, Nora
Sent: Thursday, May 16, 2019 9:54:07 AM (UTC-05:00) Eastern Time (US & Canada)
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: Question Regarding Item 6(a)

The language in the instructions pertaining to Item 6a is meant to reflect the same test that we use for the foreign exemptions. If the UPE controls foreign entities with any sales into the US (even intracompany sales), then those entities must be listed in 6a if they have total assets of \$10M or more.

From: [REDACTED]
Sent: Wednesday, May 15, 2019 11:00:01 PM (UTC-05:00) Eastern Time (US & Canada)
To: [REDACTED]
Subject: Question Regarding Item 6(a)

Good evening,

I have a quick question regarding if subsidiary sales of intellectual property royalties to a parent corporation qualify as "sales in or into the US" under 6(a). As indicated by [Informal Interpretation 1407004](#), "foreign entities are only listed in 6(a) if they have intracompany (or direct to customer) manufacturing sales into the US." As such, it is our interpretation that whether the subsidiary/entity is foreign or domestic, intracompany non-manufacturing sales (i.e., IP royalties) do not qualify as sales in or into the US under 6(a). Do you agree?

Please feel free to reach out by telephone or email if you have any question.

Thank you,

This electronic mail transmission may contain confidential or privileged information. If you believe you have received this message in error, please notify the sender by reply transmission and delete the message without copying or disclosing it.
