



PRECISION ECONOMICS, LLC
est. 2001

Rebuttal Expert Report of Brian C. Becker, Ph.D.

by

Brian C. Becker, Ph.D.

President

Precision Economics, LLC

A handwritten signature in blue ink, appearing to read 'B.C. Becker', is written over a horizontal line.

September 29, 2017

Prepared for

The Internal Revenue Service

Highly Confidential—Subject to Potential Pretrial Protective Order

BECKER Transfer Pricing Report

TABLE OF CONTENTS

	<u>Page</u>
I. Opinion	1
Tables 1A-5	
<u>Appendices</u>	
Appendix A: Resume of Brian C. Becker, Ph.D.	
Appendix B: List of Documents Considered	
Appendix C: Additional Tables from the UNNI REPORT, CRAGG REPORT, and REAMS REPORT	

BECKER Transfer Pricing Report

LIST OF TABLES

Table 1A:	Supply Points' (Post-Royalty) Projected Operating Margin Profitability
Table 1B:	Total Projected Operating Margins for Supply Points as Computed in the UNNI REPORT: 2007-2009
Table 1C:	Total Projected Operating Margins for Supply Points as Computed in the CRAGG REPORT: 2007-2009
Table 1D:	Total Projected Operating Margins for Supply Points as Computed in the REAMS REPORT: 2007-2009
Table 2A:	Comparison of Average Royalty Rates Based on Coca-Cola Uncontrolled License Agreements, UNNI REPORT, CRAGG REPORT, and REAMS REPORT: Using Price Ratios in the UNNI REPORT
Table 2B:	Comparison of Royalties as a Percentage of Projected Combined Profit Based on Coca-Cola Uncontrolled License Agreements, UNNI REPORT, CRAGG REPORT, and REAMS REPORT
Table 2C:	Average Royalty per 12 oz. Can of Coca-Cola: As Reported by the Coca-Cola Company and Using Coca-Cola Company Uncontrolled Agreements
Table 3:	Comparison of Projected Combined (Pre-Royalty) Operating Margins: The Coca-Cola Company Uncontrolled License from Cadbury Schweppes and the Supply Points' Licenses from TCCC
Table 4A:	Projected Markups to Licensees: Coca-Cola Company as an Uncontrolled Licensee and Supply Points at Opined Royalties
Table 4B:	Projected Markups to Licensees: Coca-Cola Company as an Uncontrolled Licensee and Supply Points at Opined Royalties
Table 5:	Comparison of Marketing/Sales Ratios: Cadbury Schweppes vs. Supply Points

BECKER Transfer Pricing Report

I. Opinion

A. Introduction and Assignment

1. Factual Background

The Coca-Cola Company in 2007-2009 included the U.S. parent (“TCCC”)¹ and six related operations in Brazil, Chile, Costa Rica, Ireland, Mexico, and Swaziland (“Supply Points”).² TCCC owned all of the Coca-Cola Company’s top brands, formulas for its various beverages, and other intangible assets (collectively, the “TCCC Intangibles”) around the world. This included contracts with bottlers to purchase concentrate from TCCC (or its designees). TCCC licensed (and renewed) the use of its TCCC Intangibles to the above six Supply Points.³

2. BECKER JUNE 2017 REPORT

I submitted an expert report in June 2017 (“BECKER JUNE 2017 REPORT”),⁴ and opined that: (a) the royalties paid by the Supply Points to TCCC for 2007, 2008, and 2009 were not consistent with arm’s length pricing; (b) certain other uncontrolled license agreements where the Coca-Cola Company served as a licensee (including for Cadbury Schweppes) could be used as relevant profit projection benchmarks; and (c) the profit margin projections for the Supply Points at the reported royalties consistently exceeded those projected for the Coca-Cola Company when serving as a licensee in uncontrolled transactions.

3. Assignment and Compensation

The Coca-Cola Company has sponsored a number of expert reports on the royalties in dispute, including opinions by Dr. Sanjay Unni (“UNNI REPORT”),⁵ Dr. Michael Cragg

¹ The “Coca-Cola Company” will refer to the worldwide Coca-Cola group. “Coca-Cola” will refer to the specific Coca-Cola product (as opposed to, for example, Diet Coke, Coke Zero, Sprite, Fanta, etc.).

² The Supply Points by country will be referred to as SP Brazil, SP Chile, SP Costa Rica, SP Ireland, SP Mexico, and SP Swaziland.

³ The largest (and majority of sales) Supply Point—SP Ireland—entered into its license in 1984. See, Coca-Cola Company & Subsidiaries v. Commissioner, No. 31183-15. (February 28, 2017). Second Stipulation of Facts, p. 8. CC0010968; and Coca-Cola Company & Subsidiaries v. Commissioner, No. 31183-15. (December 14, 2015). Petition, pp. 10-11.

⁴ Becker, Brian C. (June 28, 2017). “Expert Report of Brian C. Becker.” The Coca-Cola Company and Subsidiaries, Petitioner v. Commissioner of Internal Revenue, Respondent. Docket No. 31183-15.

⁵ Unni, Sanjay. (June 29, 2017). “Expert Report of Sanjay Unni, Ph.D.” The Coca-Cola Company and Subsidiaries, Petitioner v. Commissioner of Internal Revenue, Respondent. Docket No. 31183-15.

BECKER Transfer Pricing Report

(“CRAGG REPORT”),⁶ and Mr. Keith Reams (“REAMS REPORT”).⁷ My primary assignment is to compare the profit margins of the Supply Points under Dr. Unni’s, Dr. Cragg’s and Mr. Reams’ analyses to the profit margins of the uncontrolled licenses I analyzed in the BECKER JUNE 2017 REPORT. I have also been asked to analyze Dr. Unni’s consideration of the above referenced Cadbury Schweppes license to the Coca-Cola Company. My final assignment is to determine whether the UNNI REPORT, the CRAGG REPORT, and the REAMS REPORT have introduced new or different facts/concepts that have caused me to change my opinions in the BECKER JUNE 2017 REPORT.

My analysis and conclusion are presented in more detail below. My opinions are based upon the information I have reviewed through the date on the cover of this report. Subsequent information could potentially change my opinion.

My rate for this project has been \$650/hour.

B. Materials Considered

I considered a number of documents supplied by the Coca-Cola Company to the IRS as well as a number of publicly available documents. I provide a full list of the materials considered in Appendix B.

C. Qualifications

My name is Brian C. Becker. My qualifications were summarized in the BECKER JUNE 2017 REPORT. A copy of my updated curriculum vitae, which includes a complete listing of my publications, teaching experience, and expert testimony, is attached to this report as Appendix A.

D. Opinion

The total royalties for all six Supply Points and all three years are summarized in **Table 2A** below.⁸ In particular, **Table 2A** shows the royalties opined by Dr. Unni, Dr. Cragg, and Mr. Reams to be lower than the royalties required to provide the Supply Points with similar profit margin projections as the Coca-Cola Company when acting as an uncontrolled licensee.⁹

⁶ Cragg, Michael I. (June 29, 2017). “Transfer Pricing Report for the Coca-Cola Company.” The Coca-Cola Company and Subsidiaries, Petitioner v. Commissioner of Internal Revenue, Respondent. Docket No. 31183-15.

⁷ Reams, Keith. (June 29, 2017). “Expert Report of Keith Reams.” The Coca-Cola Company and Subsidiaries, Petitioner v. Commissioner of Internal Revenue, Respondent. Docket No. 31183-15.

⁸ These amounts are based on concentrate to wholesale and wholesale to retail price ratios that Dr. Unni used.

⁹ The UNNI REPORT’s results do not include SP Mexico.

BECKER Transfer Pricing Report

That is, the UNNI REPORT, CRAGG REPORT, and REAMS REPORT opine for royalties that are approximately one-eighth to one-fourth those that would be projected with the Coca-Cola Company as a licensee in uncontrolled transactions.

Table 2A: Comparison of Average Royalty Rates Based on Coca-Cola Uncontrolled License Agreements, UNNI REPORT, CRAGG REPORT, and REAMS REPORT: Using Price Ratios in the UNNI REPORT

Amount as Stated Except for Percentages	UNNI REPORT /1/	CRAGG REPORT	REAMS REPORT /2/	Royalty Based on Coca-Cola Uncontrolled License Agreements	Formula
Royalty as Percent of Concentrate Price	10.5%	5.6%	9.7%	43.3%	a
Ratio of Concentrate Price to Wholesale Price /3/	23.5%	23.5%	23.5%	23.5%	b
Royalty as Percent of Wholesale Price	2.5%	1.3%	2.3%	10.2%	c = a*b
Ratio of Wholesale Price to Retail Price	74.1%	74.1%	74.1%	74.1%	d
Royalty as Percent of Retail Price	1.8%	1.0%	1.7%	7.5%	e = c*d
Average Retail Price of 12 oz. Can of Coca-Cola (2008)	\$0.60	\$0.60	\$0.60	\$0.60	f
Average Royalty per 12 oz. Can of Coca-Cola (Cents)	1.1 Cents	0.6 Cents	1 Cents	4.5 Cents	g = e*f

Notes:

/1/: The UNNI REPORT excludes SP Mexico.

/2/: The REAMS REPORT includes SP Egypt.

/3/: Weighted average ratios by the concentrate revenues for each Supply Point, excluding SP Egypt. See Source (2).

The royalties opined by the UNNI REPORT, CRAGG REPORT, and REAMS REPORT are generally similar to or lower than those reported by the Coca-Cola Company. As described in the BECKER JUNE 2017 REPORT, the Coca-Cola Company's reported royalties from the Supply Points are inconsistent with arm's length results.¹⁰ That is, the Coca-Cola Company's reported royalties were equivalent to approximately one penny (1.2 cents) per can of product, compared to approximately 4.5 cents per can when applying uncontrolled transactions with the Coca-Cola Company as a licensee. See **Table 2C** below.¹¹

¹⁰ BECKER JUNE 2017 REPORT, p. 6.

¹¹ **Table 2A** (and this entire report) uses concentrate to wholesale and wholesale to retail price ratios used in the UNNI REPORT. I used different ratios in the BECKER JUNE 2017 REPORT, as I did not have the information used by Dr. Unni at that time.

BECKER Transfer Pricing Report

Table 2C: Average Royalty per 12 oz. Can of Coca-Cola: As Reported by the Coca-Cola Company and Using Coca-Cola Company Uncontrolled Agreements

2007-2009 Total (As Stated Except Percentages)	Using Coca-Cola Company Uncontrolled Agreements	Coca-Cola Company Reported Royalties	Formula
Royalty as Percent of Concentrate Price	43.3%	11.5%	a
Ratio of Concentrate Price to Wholesale Price	23.5%	23.5%	b
Royalty as Percent of Wholesale Price	10.2%	2.7%	c = a*b
Ratio of Wholesale Price to Retail Price	74.1%	74.1%	d
Royalty as Percent of Retail Price	7.5%	2.0%	e = c*d
Average Retail Price of 12 oz. Can of Coca-Cola (2008)	\$0.60	\$0.60	f
Average Royalty per 12 oz. Can of Coca-Cola (Cents)	4.5 Cents	1.2 Cents	g = e*f

1. Summary

a. UNNI REPORT

The UNNI REPORT opined for royalties that would have the Supply Points projecting a post-royalty operating margin (operating profits as a ratio of revenues) of approximately 40.9 percent. See **Table 1B**.¹² This translates to an average royalty per 12 oz. can of Coca-Cola of 1.1 cents. See **Table 2A**. Such a royalty would provide the Supply Points with 80 percent of the combined profit, with TCCC receiving a smaller “slice” of approximately 20 percent. See **Table 1B**.

b. CRAGG REPORT

The CRAGG REPORT opined for royalties that would have the Supply Points projecting a post-royalty operating margin of approximately 45.8 percent.¹³ See **Table 1C**. This translates to an average royalty of 0.6 cents per can of Coca-Cola. See **Table 2A**. The CRAGG REPORT royalties also translate to the Supply Points receiving 89 percent of the combined projected profit, leaving TCCC with the remaining 11 percent. See **Table 1C**.

¹² The UNNI REPORT did not analyze SP Mexico.

¹³ I apply the opined royalty rates for Dr. Unni, Dr. Cragg, and Mr. Reams to the projected financial statements in the BECKER JUNE 2017 REPORT unless otherwise stated.

BECKER Transfer Pricing Report

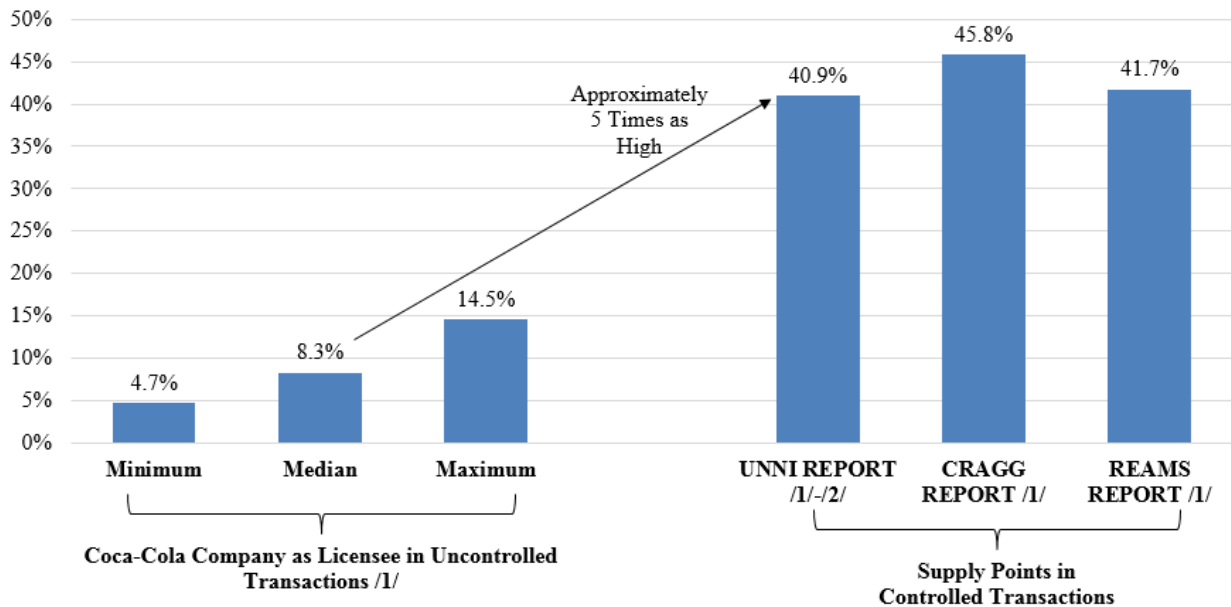
c. REAMS REPORT

The REAMS REPORT opined for royalties that would have the Supply Points projecting a post-royalty operating margin of approximately 41.7 percent. See **Table 1D**. This translates to an average of 1 cent per can of Coca-Cola. See **Table 2A**. Under the REAMS REPORT’s approach, the opined royalties would provide the Supply Points with 81 percent of the combined projected profit, with TCCC receiving 19 percent. See **Table 1D**.

2. Resulting Margins Compared to the Coca-Cola Company as an Uncontrolled Licensee

The impact of the opined royalties from the UNNI REPORT, CRAGG REPORT, and the REAMS REPORT can be seen in **Table 1A** below. In a market where uncontrolled licensees like the Coca-Cola Company project to earn an operating margin of approximately 8 percent, these opined royalties would have the Supply Points projecting to earn an operating margin exceeding 40 percent.

Table 1A: Supply Points’ (Post-Royalty) Projected Operating Margin Profitability



Notes:

/1/: Projected post-royalty operating margins for all six Supply Points. Pre-royalty operating margins are also shown in **Table 2B**. Actual operating margins were similar.

/2/: The UNNI REPORT excludes SP Mexico.

3. Profit Splits

Table 1A compares projected operating profit to sales levels of (BECKER JUNE 2017 REPORT) potential comparables and the Supply Points based on royalties as opined by Dr.

BECKER Transfer Pricing Report

Unni, Dr. Cragg, and Mr. Reams. In this section and the next, I offer two additional comparative tests. One such test is the split of profits between licensee and licensor. In this case, the Unni, Cragg, and Reams approaches would assign the Supply Points as licensee between 80 and 89 percent of the (projected) combined profit—with the remaining 11 to 20 percent to TCCC as licensor. If the Supply Points were projected to earn similar profit margins to those projected for the Coca-Cola Company in uncontrolled licenses, the Supply Points would make noticeably less than the amounts opined by Dr. Unni, Dr. Cragg, and Mr. Reams. That is, more than 80 percent of the profit would be projected to accrue to TCCC, and less than 20 percent to the Supply Points. See **Table 2B** below.

Table 2B: Comparison of Royalties as a Percentage of Projected Combined Profit Based on Coca-Cola Uncontrolled License Agreements, UNNI REPORT, CRAGG REPORT, and REAMS REPORT

Percentages	UNNI REPORT /1/	CRAGG REPORT	REAMS REPORT /2/	Royalty Based on Coca-Cola Uncontrolled License Agreements	Formula
Royalty as Percent of Concentrate Price	10.5%	5.6%	9.7%	43.3%	a
Projected Combined Profit Margin	51.4%	51.4%	51.4%	51.4%	b
Royalty as a Percentage of Projected Combined Profit	20.4%	10.9%	18.9%	84.2%	c = a/b

Notes:

/1/: The UNNI REPORT excludes SP Mexico.

/2/: The REAMS REPORT includes SP Egypt.

4. Markups

Another profitability comparison that economists consider to account for functions is a ratio of profits to expenditures.¹⁴ Dr. Charles Berry introduced this general concept into transfer pricing with regard to operating expenses, and economists also look at markups to manufacturing expenses.¹⁵ In this context, I compare the ratio of projected operating profits to total costs for the Coca-Cola Company as an uncontrolled licensee to the same ratio for the Supply Points at the royalties proposed by Dr. Unni, Dr. Cragg, and Mr. Reams.

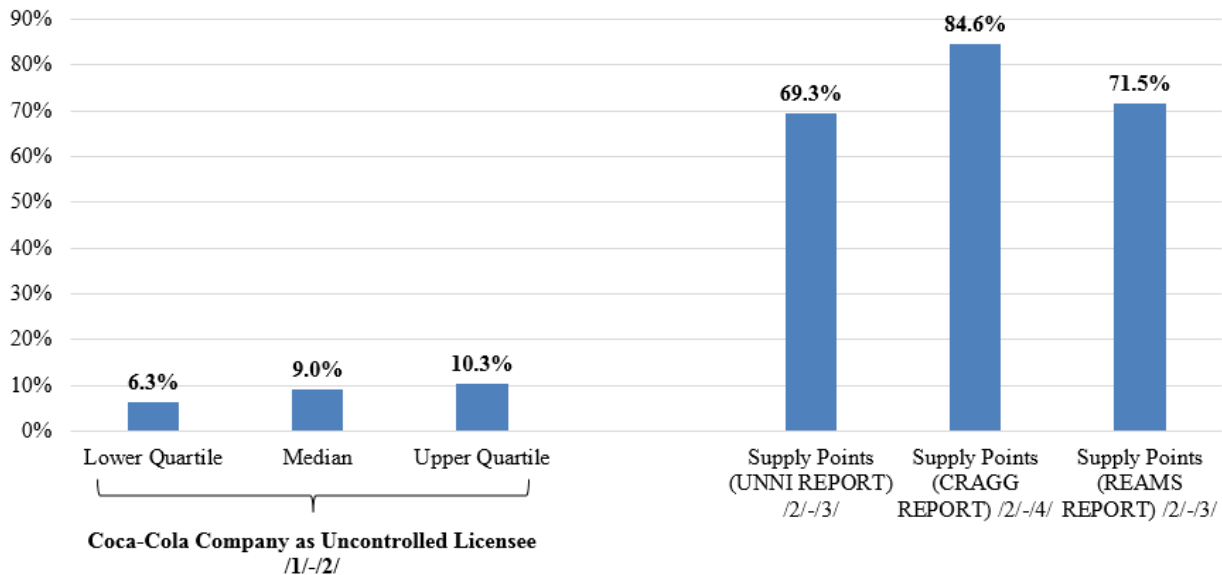
¹⁴ See, Przysuski, Martin and Srinilalapat. (November 21, 2005). “A Comprehensive Look at the Berry Ratio in Transfer Pricing.” *Tax Notes International*. Vol. 40, No. 8, pp. 764-765.

¹⁵ See, Przysuski, Martin and Srinilalapat. (November 21, 2005). “A Comprehensive Look at the Berry Ratio in Transfer Pricing.” *Tax Notes International*. Vol. 40, No. 8, p. 764. Dr. Berry also recognized that some distributors are low margin/high volume while others are high margin/low volume. That is, a markup on expenditures could be a more robust approach than a margin on differentiated revenue bases. See also, Becker Brian C. (June 19, 1996). “Three Technical Aspects of Transfer Pricing Practice: Distinguishing Methods, Using Statistical Ranges, and Developing Data Sets.” Vol. 5, No. 4, pp. 99-100.

BECKER Transfer Pricing Report

The taxpayer experts opined for royalties under which the Supply Points would earn higher projected markups than the Coca-Cola Company projected as an uncontrolled licensee. As seen in **Table 4A**, the Coca-Cola Company as an uncontrolled licensee projected to earn markups between 4.9 and 17.0 percent, with a median of 9.0 percent. By contrast, the UNNI REPORT, CRAGG REPORT, and REAMS REPORT opined for markups between 69.3 and 84.6 percent. See **Table 4B** below.

Table 4B: Projected Markups to Licensees: Coca-Cola Company as an Uncontrolled Licensee and Supply Points at Opined Royalties



Notes:

- /1/: Covers the years of the uncontrolled transactions.
- /2/: Royalty included in total costs.
- /3/: Covers the 2007-2009 period.
- /4/: Average of the CRAGG REPORT's two approaches.

5. Cadbury Schweppes

a. Usage as a Benchmark

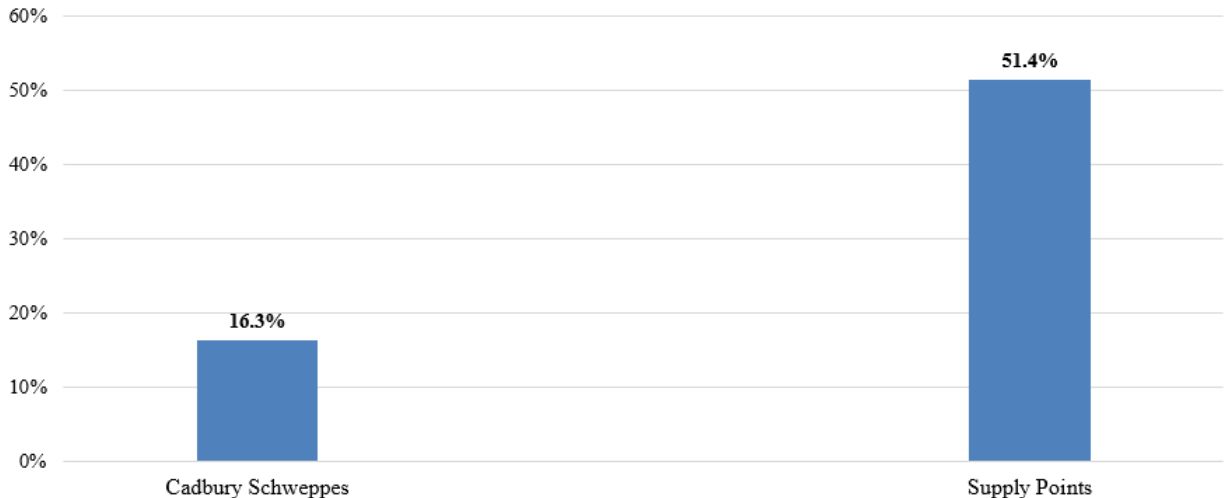
The UNNI REPORT rejected the Cadbury Schweppes license as a CUT agreement, but states, that its, “... royalty on concentrate sales supports the appropriateness of my [his] CUT analysis ...”¹⁶ For the reasons described in the BECKER JUNE 2017 REPORT, that license would not be a relevant royalty rate benchmark. That is, the operating profit margins projected from the Cadbury Schweppes agreement are not similar enough to the Supply Points’ projected operating profit margins to apply the Cadbury Schweppes *royalty rates* to the Supply Points. In particular, the profit potential of the intangibles licensed by the Supply Points from TCCC was

¹⁶ See, UNNI REPORT, pp. 13-15.

BECKER Transfer Pricing Report

higher—approximately 35 percentage points higher—than the profit potential of the intangibles licensed by the Coca-Cola Company from Cadbury Schweppes. See **Table 3** below.

Table 3: Comparison of Projected Combined (Pre-Royalty) Operating Margins: The Coca-Cola Company Uncontrolled License from Cadbury Schweppes and the Supply Points' Licenses from TCCC



Note:

/1/: Projected operating margin is a weighted average based on revenues for 2007-2009.

An adjustment for such significant operating profit differences would need to be of such magnitude as to (inappropriately) dominate the valuation. That is, the benchmark would be the *adjustment* as opposed to the underlying royalty rate itself. Most of such an analysis would focus on how much higher to set the royalty rate to account for the fact that the projected operating margins for the licenses at issue are 35 percentage points higher than the projected operating profit margins in the uncontrolled agreement.

The projected profitability (post-royalty) of licensees can potentially be a more *robust* benchmark, as licensees facing similar risks and performing similar functions would generally be expected to project similar post-royalty operating profit margins. As seen in **Table 5**, the Coca-Cola Company as an uncontrolled licensee for Cadbury Schweppes projected to earn post-royalty operating margins of approximately 8.3 percent.

b. Further Comparison of Licenses

The Coca-Cola Company's role as a licensee of Cadbury Schweppes had certain similarities to the Supply Points' roles in their licenses with TCCC. All of these licensees ultimately manufactured and sold concentrate while also performing marketing—or being

BECKER Transfer Pricing Report

allocated marketing costs.¹⁷ The Coca-Cola Company as an uncontrolled licensee of Cadbury Schweppes projected somewhat higher marketing expenditures than the Supply Points as a percentage of sales. With those higher expenditure levels, the Coca-Cola Company projected an operating margin of 8.3 percent. At the lower level of marketing, the Supply Points would be projected to earn profit margins exceeding 40 percent using the opined royalties of Dr. Unni, Dr. Cragg, and Mr. Reams. See **Table 5** below.

Table 5: Comparison of Marketing/Sales Ratios: Cadbury Schweppes vs. Supply Points

Coca-Cola Company Licensee For	Marketing/Sales Ratio	Projected Operating Margin (Post-Royalty)
Cadbury Schweppes /1/	32.1%	8.3%
Supply Points at UNNI REPORT Royalties /2/-/3/	24.4%	40.9%
Supply Points at CRAGG REPORT Royalties /4/	--	45.8%
Supply Points at REAMS REPORT Royalties /5/	--	41.7%

Notes:

/1/: Marketing expenses as a percentage of gross sales.

/2/: Marketing expenses as a percentage of net sales.

/3/: Figures exclude SP Egypt.

/4/: The CRAGG REPORT does not break out marketing expenses.

/5/: The REAMS REPORT does not break out marketing expenses.

6. Update to Opinions

The facts/concepts I analyzed in the three expert reports have not caused me to change my opinions presented in the BECKER JUNE 2017 REPORT: (a) the royalties reported from the Supply Points to TCCC for the 2007, 2008, and 2009 years were not consistent with arm's length pricing; (b) certain other license agreements where the Coca-Cola Company served as a licensee for *uncontrolled* licensors could be used as relevant profitability benchmarks; and (c) the profit margin projections for the Supply Points at the reported royalties consistently exceeded those projected for the Coca-Cola Company when serving as a licensee in uncontrolled transactions.

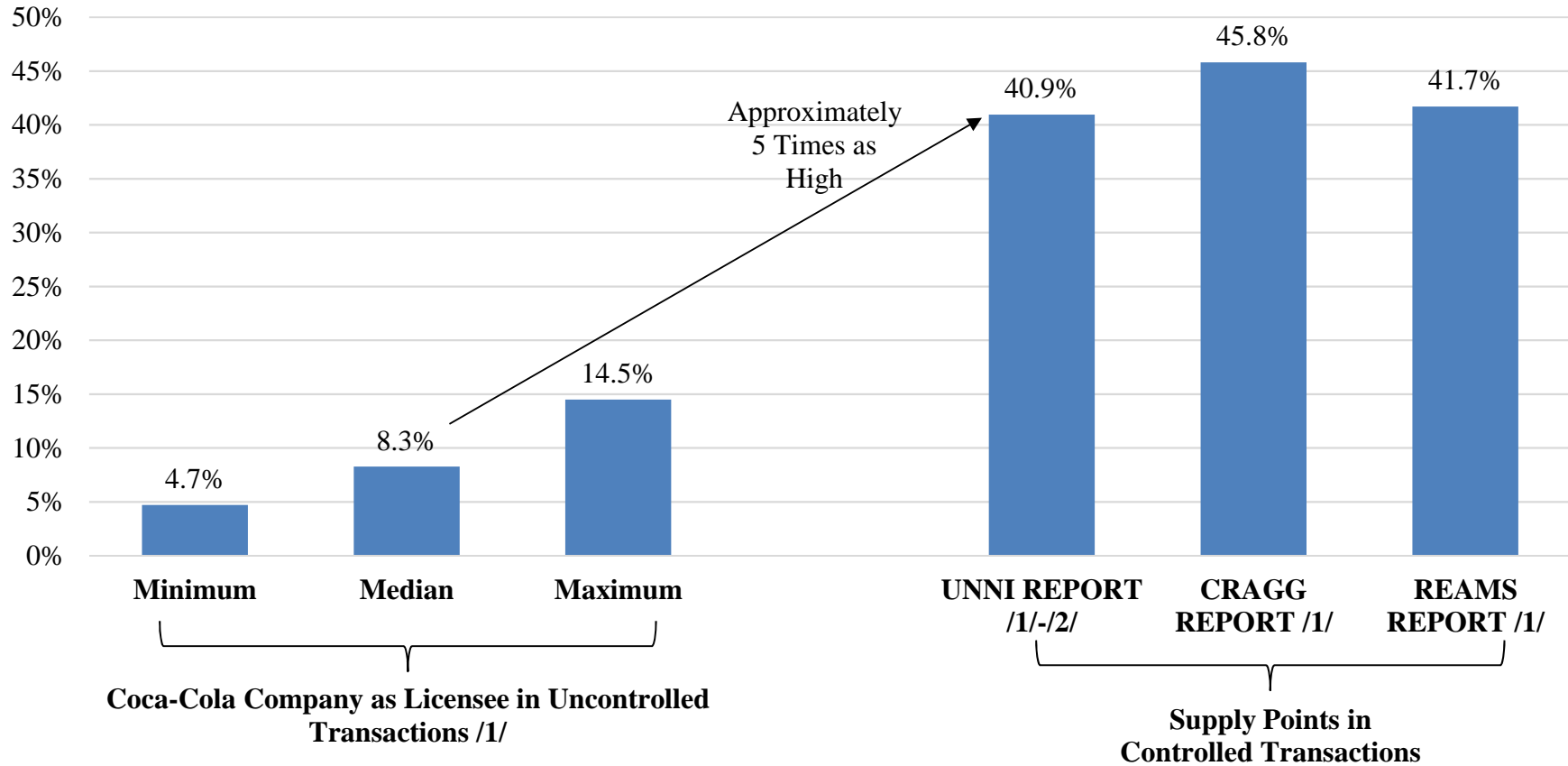
¹⁷ See **Table 5**. The Coca-Cola Company sold products at the concentrate level in that agreement.

BECKER Transfer Pricing Report

TABLES

Table 1A:

Supply Points' (Post-Royalty) Projected Operating Margin Profitability



Notes:

/1/: Projected post-royalty operating margins for all six Supply Points. Pre-royalty operating margins are also shown in **Table 2B**. Actual operating margins were similar.

/2/: The UNNI REPORT excludes SP Mexico.

Sources:

(1) **Tables 1B-1D.**

(2) BECKER JUNE 2017 REPORT, Table 10.

Table 1B:

Total Projected Operating Margins for Supply Points as Computed in the UNNI REPORT: 2007-2009

In USD Millions Except Percentages	2006	2007	2008	2009	2007-09 Total	Formula	Source
Worldwide Sales of Concentrate (Third Party) /1/	\$7,420.6	\$8,636.8	\$9,409.4	\$8,980.7	\$27,027.0	a	(1)
Operating Profit (Pre-Royalty) /1/	\$3,809.0	\$4,359.7	\$4,942.3	\$4,899.6	\$14,201.5	b	(1)
Actual Operating Margin (Pre-Royalty)	51.3%	50.5%	52.5%	54.6%	52.5%	c = b/a	Calculation
Projected Operating Margin /2/	--	51.3%	50.5%	52.5%	51.4%	d = prior(c)	Calculation
Reported Royalty Rate on Concentrate Sales /3/	--	10.5%	10.5%	10.5%	10.5%	e	(2)
Projected Post-Royalty Operating Margin	--	40.8%	40.0%	42.0%	40.9%	f = d-e	Calculation

Projected Combined Profit to Split

80% Projected Share to Supply Points

20% Projected Share to TCCC

$40.9\% / 51.4\% = 80\%$

$10.5\% / 51.4\% = 20\%$

Notes:

/1/: I use sales and operating profit figures from the BECKER JUNE 2017 REPORT.

/2/: Prior year operating margins serve as current year projections.

/3/: The UNNI REPORT does not break out its royalty payments by year. I apply the 2007-2009 total proportionately.

/4/: The UNNI REPORT excludes SP Mexico.

Sources:

(1) BECKER JUNE 2017 REPORT, Table 6.

(2) **Table C1.**

Table 1C:

Total Projected Operating Margins for Supply Points as Computed in the CRAGG REPORT: 2007-2009

In USD Millions Except Percentages	2006 /2/	2007	2008	2009	2007-09 Total	Formula	Source
Worldwide Sales of Concentrate (Third Party)	\$7,420.6	\$8,636.8	\$9,409.4	\$8,980.7	\$27,027.0	a	(1)
Operating Profit (Pre-Royalty)	\$3,809.0	\$4,359.7	\$4,942.3	\$4,899.6	\$14,201.5	b	(1)
Actual Operating Margin (Pre-Royalty)	51.3%	50.5%	52.5%	54.6%	52.5%	c = b/a	Calculation
Projected Operating Margin /1/	--	51.3%	50.5%	52.5%	51.4%	d = prior(c)	Calculation
Royalty Rate on Concentrate Sales /3/	--	6.0%	5.4%	5.4%	5.6%	e	(2)
Projected Post-Royalty Operating Margin	--	45.3%	45.1%	47.1%	45.8%	f = d-e	Calculation

Projected
Combined
Profit to Split

89% Projected
Share to Supply
Points

45.8%/51.4%
= 89%

11% Projected
Share to TCCC

5.6%/51.4%
= 11%

Notes:

- /1/: Prior year operating margins serve as current year projections.
- /2/: I use sales and operating profit figures from the BECKER JUNE 2017 REPORT.
- /3/: I apply the average of the CRAGG REPORT's two approaches. See **Tables C2-C3**.

Sources:

- (1) BECKER JUNE 2017 REPORT, Table 6.
- (2) **Tables C2-C3**.

Table 1D:

Total Projected Operating Margins for Supply Points as Computed in the REAMS REPORT: 2007-2009

In USD Millions Except Percentages	2006	2007	2008	2009	2007-09 Total	Formula	Source
Worldwide Sales of Concentrate (Third Party) /1/	\$7,420.6	\$8,636.8	\$9,409.4	\$8,980.7	\$27,027.0	a	(1)
Operating Profit (Pre-Royalty) /1/	\$3,809.0	\$4,359.7	\$4,942.3	\$4,899.6	\$14,201.5	b	(1)
Actual Operating Margin (Pre-Royalty)	51.3%	50.5%	52.5%	54.6%	52.5%	c = b/a	Calculation
Projected Operating Margin /2/	--	51.3%	50.5%	52.5%	51.4%	d = prior(c)	Calculation
Reported Royalty Rate on Concentrate Sales /3/-/4/	--	10.1%	9.7%	9.4%	9.7%	e	(2)
Projected Post-Royalty Operating Margin	--	41.2%	40.8%	43.1%	41.7%	f = d-e	Calculation

Projected Combined Profit to Split

81% Projected Share to Supply Points

19% Projected Share to TCCC

$41.7\% / 51.4\% = 81\%$

$9.7\% / 51.4\% = 19\%$

Notes:

- /1/: I use sales and operating profit figures from the BECKER JUNE 2017 REPORT.
- /2/: Prior year operating margins serve as current year projections.
- /3/: The REAMS REPORT includes SP Egypt.
- /4/: Royalty rate based on the REAMS REPORT's approach using perpetual life with 6 year half-life.

Sources:

- (1) BECKER JUNE 2017 REPORT, Table 6.
- (2) REAMS REPORT, p. 31.

Table 2A:

Comparison of Average Royalty Rates Based on Coca-Cola Uncontrolled License Agreements, UNNI REPORT, CRAGG REPORT, and REAMS REPORT: Using Price Ratios in the UNNI REPORT

Amount as Stated Except for Percentages	UNNI REPORT /1/	CRAGG REPORT	REAMS REPORT /2/	Royalty Based on Coca-Cola Uncontrolled License Agreements	Formula	Source
Royalty as Percent of Concentrate Price	10.5%	5.6%	9.7%	43.3%	a	(1), Tables 1B-1D
Ratio of Concentrate Price to Wholesale Price /3/	23.5%	23.5%	23.5%	23.5%	b	(2)
Royalty as Percent of Wholesale Price	2.5%	1.3%	2.3%	10.2%	c = a*b	Calculation
Ratio of Wholesale Price to Retail Price	74.1%	74.1%	74.1%	74.1%	d	(2)
Royalty as Percent of Retail Price	1.8%	1.0%	1.7%	7.5%	e = c*d	Calculation
Average Retail Price of 12 oz. Can of Coca-Cola (2008)	\$0.60	\$0.60	\$0.60	\$0.60	f	(1)
Average Royalty per 12 oz. Can of Coca-Cola (Cents)	1.1 Cents	0.6 Cents	1 Cents	4.5 Cents	g = e*f	Calculation

Notes:

/1/: The UNNI REPORT excludes SP Mexico.

/2/: The REAMS REPORT includes SP Egypt.

/3/: Weighted average ratios by the concentrate revenues for each Supply Point, excluding SP Egypt. See Source (2).

Sources:

(1) BECKER JUNE 2017 REPORT, Tables 6, 13, & 24.

(2) UNNI REPORT, Exhibit 5.3.D.

Table 2B:

Comparison of Royalties as a Percentage of Projected Combined Profit Based on Coca-Cola Uncontrolled License Agreements, UNNI REPORT, CRAGG REPORT, and REAMS REPORT

Percentages	UNNI REPORT /1/	CRAGG REPORT	REAMS REPORT /2/	Royalty Based on Coca-Cola Uncontrolled License Agreements	Formula	Source
Royalty as Percent of Concentrate Price	10.5%	5.6%	9.7%	43.3%	a	Table 2A
Projected Combined Profit Margin	51.4%	51.4%	51.4%	51.4%	b	(1), Tables 1B-1D
Royalty as a Percentage of Projected Combined Profit	20.4%	10.9%	18.9%	84.2%	c = a/b	Calculation

Notes:

/1/: The UNNI REPORT excludes SP Mexico.

/2/: The REAMS REPORT includes SP Egypt.

Source:

(1) BECKER JUNE 2017 REPORT, Table 6.

Table 2C:

Average Royalty per 12 oz. Can of Coca-Cola: As Reported by the Coca-Cola Company and Using Coca-Cola Company Uncontrolled Agreements

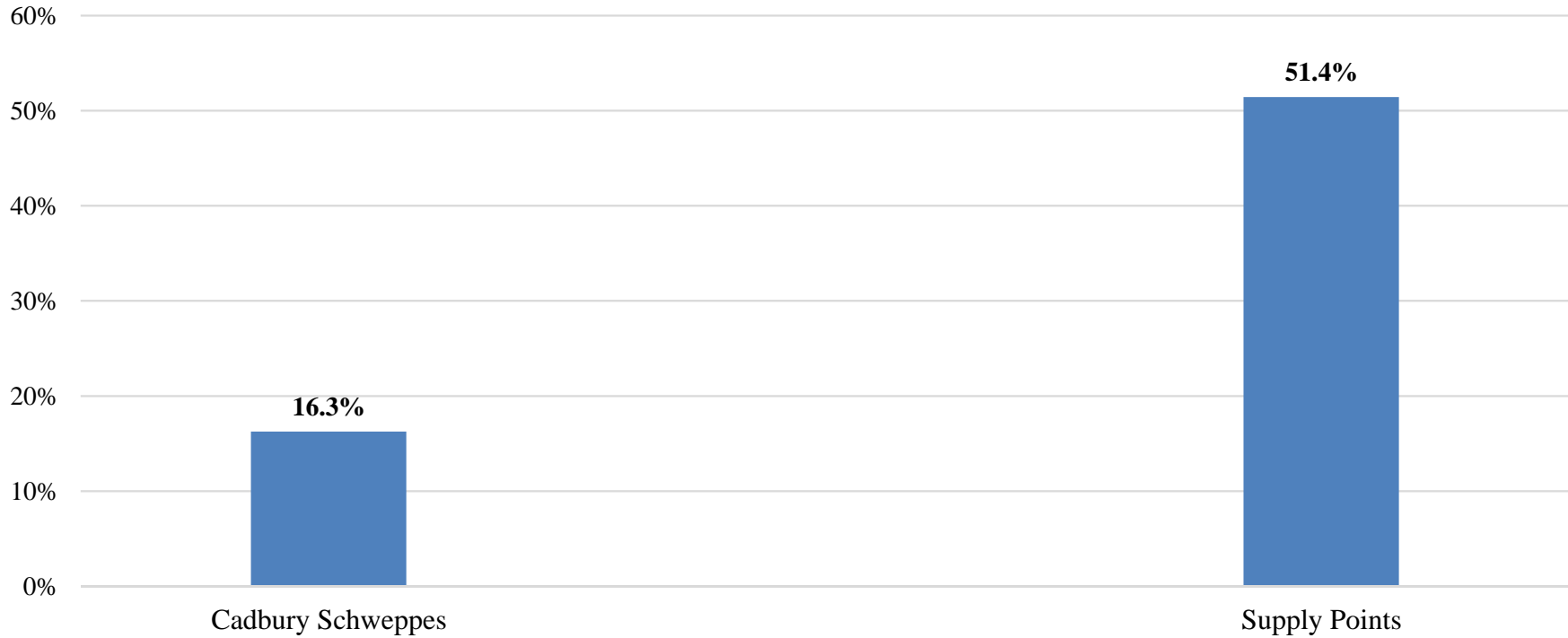
2007-2009 Total (As Stated Except Percentages)	Using Coca-Cola Company Uncontrolled Agreements	Coca-Cola Company Reported Royalties	Formula	Source
Royalty as Percent of Concentrate Price	43.3%	11.5%	a	(1)
Ratio of Concentrate Price to Wholesale Price	23.5%	23.5%	b	Table 2A
Royalty as Percent of Wholesale Price	10.2%	2.7%	c = a*b	Calculation
Ratio of Wholesale Price to Retail Price	74.1%	74.1%	d	Table 2A
Royalty as Percent of Retail Price	7.5%	2.0%	e = c*d	Calculation
Average Retail Price of 12 oz. Can of Coca-Cola (2008)	\$0.60	\$0.60	f	(1)
Average Royalty per 12 oz. Can of Coca-Cola (Cents)	4.5 Cents	1.2 Cents	g = e*f	Calculation

Source:

(1) BECKER JUNE 2017 REPORT, Tables 13 & 24.

Table 3:

Comparison of Projected Combined (Pre-Royalty) Operating Margins: The Coca-Cola Company Uncontrolled License from Cadbury Schweppes and the Supply Points' Licenses from TCCC



Note:

/1/: Projected operating margin is a weighted average based on revenues for 2007-2009.

Source:

(1) BECKER JUNE 2017 REPORT, Table 11.

Table 4A:

Projected Markups to Licensees: Coca-Cola Company as an Uncontrolled Licensee and Supply Points at Opined Royalties

Coca-Cola Company Licensee For /1/	Projected Markup on Total Costs /2/
Caribou	17.0%
Nestea/Enviga	10.3%
Cadbury Schweppes	9.0%
Honest Tea	6.3%
Godiva	4.9%
Lower Quartile	6.3%
Median	9.0%
Upper Quartile	10.3%
Supply Points (UNNI REPORT) /3/	69.3%
Supply Points (CRAGG REPORT) /3/-/4/	84.6%
Supply Points (REAMS REPORT) /3/	71.5%

Notes:

/1/: Covers the years of the uncontrolled transactions.

/2/: Royalty included in total costs.

/3/: Covers the 2007-2009 period.

/4/: Average of the CRAGG REPORT's two approaches.

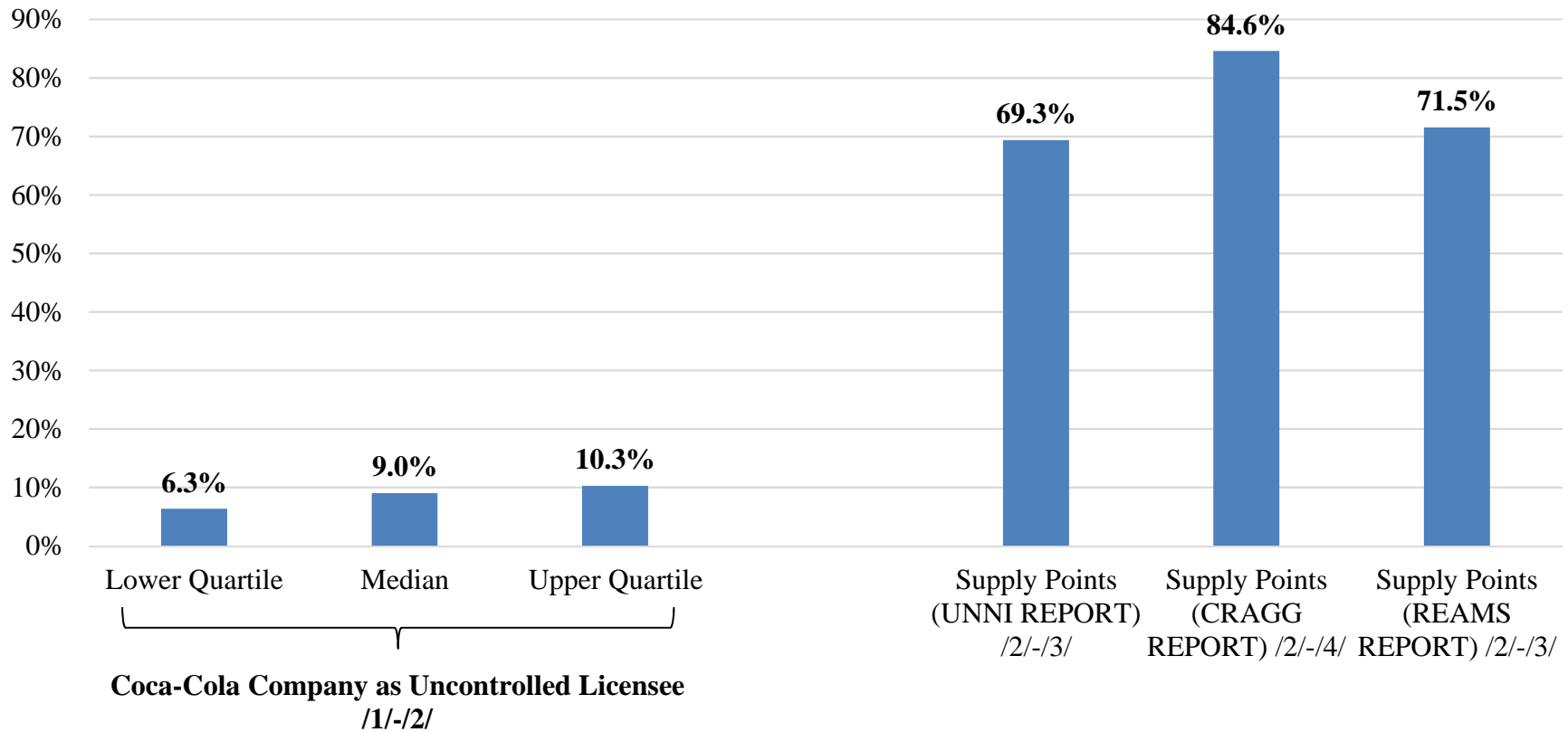
Sources:

(1) BECKER JUNE 2017 REPORT, Tables D1-D5.

(2) **Tables 1B-1D.**

Table 4B:

Projected Markups to Licensees: Coca-Cola Company as an Uncontrolled Licensee and Supply Points at Opined Royalties



Notes:

/1/: Covers the years of the uncontrolled transactions.

/2/: Royalty included in total costs.

/3/: Covers the 2007-2009 period.

/4/: Average of the CRAGG REPORT's two approaches.

Source:

(1) **Table 4A.**

Table 5:

Comparison of Marketing/Sales Ratios: Cadbury Schweppes vs. Supply Points

Coca-Cola Company Licensee For	Marketing/Sales Ratio	Projected Operating Margin (Post-Royalty)
Cadbury Schweppes /1/	32.1%	8.3%
Supply Points at UNNI REPORT Royalties /2/-/3/	24.4%	40.9%
Supply Points at CRAGG REPORT Royalties /4/	--	45.8%
Supply Points at REAMS REPORT Royalties /5/	--	41.7%

Notes:

/1/: Marketing expenses as a percentage of gross sales.

/2/: Marketing expenses as a percentage of net sales.

/3/: Figures exclude SP Egypt.

/4/: The CRAGG REPORT does not break out marketing expenses.

/5/: The REAMS REPORT does not break out marketing expenses.

Sources:

(1) BECKER JUNE 2017 REPORT, Table D1.

(2) UNNI REPORT, Exhibit 3.2.B.

(3) **Tables 1B-1D.**

BECKER Transfer Pricing Report

APPENDICES

BECKER Transfer Pricing Report

APPENDIX A



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

PRESENT POSITION

PRECISION ECONOMICS, LLC, Washington, DC, (2001-Present)
President

EDUCATION

The Wharton School of the University of Pennsylvania, Philadelphia, PA

- Ph.D., Applied Economics (1993)
- M.A., Applied Economics (1991)

The Johns Hopkins University, Baltimore, MD

- B.A., Applied Mathematics, Economics (1988)

EXPERT TESTIMONY, SUBMISSIONS AND HEARINGS

- 1) "Rebuttal Expert Report of Brian C. Becker, Ph.D.," Exxon Mobil Corporation, Plaintiff v. NorthWestern Corporation dba NorthWestern Energy, Defendant, Case No. 1:16-cv-00005-SPW-CSO, United States District Court for the District of Montana (Billings Division), September 22, 2017.
- 2) "Supplemental Expert Report of Brian C. Becker," Lisa A. Abraham, Lisa Cave, Scott Cave, Lee Ann Kaminski, and Mark E. Kaminski, Plaintiffs v. Ocwen Loan Servicing, LLC, Defendant, United States District Court, Eastern District of Pennsylvania, Case No. 5:14-cv-04977-JP, September 6, 2017.
- 3) "Damages Expert Report of Brian C. Becker, Ph.D.," Exxon Mobil Corporation, Plaintiff v. NorthWestern Corporation dba NorthWestern Energy, Defendant, Case No. 1:16-cv-00005-SPW-CSO, United States District Court for the District of Montana (Billings Division), July 28, 2017.
- 4) "Expert Report of Brian C. Becker, Ph.D.," The Coca-Cola Company and Subsidiaries, Petitioner, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket No. 31183-15, June 28, 2017.
- 5) "Critical Analysis of the March 3, 2017 Expert Report of William O. Kerr, Ph.D. and Calculation of Damages Under AIS's Counterclaim," LISCR, LLC Claimant v. Applied Information Sciences, Inc., Respondent, The American Arbitration Association, Case No. 01-15-0005-7786-1-JB, April 17, 2017, Direct and Cross Testimony, Washington, D.C., August 18, 2017.
- 6) "Damages Expert Report of Brian C. Becker, Ph.D.," Sean McEnroe, Plaintiff v. Mantissa Corporation, Defendant, Civil Action No. 14-cv-12320, United States District Court for the District of Massachusetts, October 27, 2016.
- 7) "Critical Analysis of Comments in Reports by Daniel Broadhurst, Ron Johnson, Irving Plotkin, and David West Regarding Choices and Applications of Transfer Pricing Valuations in Audit Reports of Brian C. Becker," Guidant LLC et al., Petitioners, v. Commissioner of Internal Revenue, Respondent,



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

- United States Tax Court, Washington, DC, Docket Nos. 5989-11, 5990-11, 10985-11, 26876-11, 5501-12, 5502-12, June 20, 2016.
- 8) “Critical Analysis of the May 2, 2016 Expert Reports of Clark Chandler and Michael Cragg: Guidant LLC v. Commissioner of Internal Revenue,” Guidant LLC et al., Petitioners, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket Nos. 5989-11, 5990-11, 10985-11, 26876-11, 5501-12, 5502-12, June 20, 2016.
 - 9) “Economic Analysis of the Intercompany Prices Between Guidant (and Successor) Related Entities: 2001-2007,” Guidant LLC et al., Petitioners, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket Nos. 5989-11, 5990-11, 10985-11, 26876-11, 5501-12, 5502-12, May 2, 2016.
 - 10) “Impact of Different Transfer Prices on Guidant’s Valuation of Assets Transferred from Its Section 936 Possessions Corporation to Puerto Rico Successor Company as of May 14, 1999,” Guidant LLC et al., Petitioners, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket Nos. 5989-11, 5990-11, 10985-11, 26876-11, 5501-12, 5502-12, May 2, 2016.
 - 11) “Valuation of Intangible Irish Assets Transferred to Abbott Laboratories, Inc. as of April 21, 2006 and Explanation of Impact of Changing Transfer Prices,” Guidant LLC et al., Petitioners, v. Commissioner of Internal Revenue, Respondent, United States Tax Court, Washington, DC, Docket Nos. 5989-11, 5990-11, 10985-11, 26876-11, 5501-12, 5502-12, May 2, 2016.
 - 12) “Reply Class Certification Report of Brian C. Becker,” Lisa A. Abraham, Lisa Cave, Scott Cave, Lee Ann Kaminski, and Mark E. Kaminski, Plaintiffs v. Ocwen Loan Servicing, Inc., Defendant, United States District Court, Eastern District of Pennsylvania, Case No. 5:14-cv-04977-JP, February 12, 2016, Deposition Testimony, Washington, DC, July 20, 2016.
 - 13) “Class Certification Report of Brian C. Becker,” Lisa A. Abraham, Lisa Cave, Scott Cave, Lee Ann Kaminski, and Mark E. Kaminski, Plaintiffs v. Ocwen Loan Servicing, Inc., Defendant, United States District Court, Eastern District of Pennsylvania, Case No. 5:14-cv-04977-JP, December 21, 2015, Deposition Testimony, Washington, DC, July 20 2016.
 - 14) “Expert Report of Brian C. Becker,” Forest Laboratories, Inc. et al., Plaintiffs v. Teva Pharmaceuticals USA, Inc. et al., Defendants, In The United States District Court for the District of Delaware, Case 1:14-cv-00121-LPS; 1:14-cv-00686-LPS, December 18, 2015.
 - 15) “Rebuttal Analysis of Expert Report of Dr. Sanjay Unni Dated August 4, 2015,” Canadian Imperial Bank of Commerce, Appellant v. Her Majesty the Queen, Tax Court of Canada, 2010-1413(IT)G/2010-1414(IT)G/2010-2864(IT)G/2013-4005(IT)G, September 18, 2015.
 - 16) “Expert Report of Brian C. Becker,” Afiliias, PLC, Plaintiff v. Architelos, Inc. and Alexa Raad, Defendants, Case No. 1.15-CV-14, Before the United States District Court, Eastern District of Virginia (Alexandria Division), May 29, 2015, Deposition Testimony, Washington, DC, June 5, 2015, Direct and Cross Examination Testimony, Alexandria, Virginia, August 19-20, 2015.



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

- 17) "Economic Analysis of Dumping of Certain Steel Nails from Korea, Malaysia, Oman, Taiwan, and Vietnam," U.S. International Trade Commission Investigation Nos. 701-TA-516-519 & 521 and 731-TA-1252-1255 & 1257 (Final), Washington, DC, May 6, 2015, Testimony at Hearing, May 14, 2015.
- 18) "Expert Report of Brian C. Becker," Afilias, PLC, Plaintiff v. Architelos, Inc. and Alexa Raad, Defendants, Case No. 1.15-CV-14, Before the United States District Court, Eastern District of Virginia (Alexandria Division), April 27, 2015, Deposition Testimony, Washington, DC, June 5, 2015, Direct and Cross Examination Testimony, Alexandria, Virginia, August 19-20, 2015.
- 19) "Expert Report of Brian C. Becker," Darby Latin American Mezzanine Fund, L.P. and EI Barranquilla LLC v. PricewaterhouseCoopers LLP, Case No. 2013 CA 006215 B, Before the Superior Court of the District of Columbia, Civil Division, January 22, 2015, Deposition Testimony, Washington, DC, February 19, 2015.
- 20) "Critical Analysis of Taxpayer's October 2014 Expert Reports: Medtronic, Inc. and Consolidated Subsidiaries v. Commissioner of Internal Revenue," United States Tax Court, Dkt No. 6944-11, December 3, 2014, Direct and Cross Examination Testimony, Chicago, Illinois, March 10, 2015.
- 21) "Affidavit of Brian Charles Becker in Support of Notice of Appeal Against Appealable Objection Decision Under Section 14ZZ of the Taxation Administration Act 1953 Affirmed on 28 July 2014," Federal Court of Australia, New South Wales District Registry, Between Chevron Australia Holdings Pty Ltd, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, No. NSD 569 of 2012, No. NSD 151 of 2013, July 28, 2014, Direct and Cross Examination Testimony, Sydney, Australia, October 14-16, 2014.
- 22) "Affidavit of Brian Charles Becker in Support of Notice of Appeal Against Appealable Objection Decision Under Section 14ZZ of the Taxation Administration Act 1953 Affirmed on 10 March 2014," Federal Court of Australia, New South Wales District Registry, Between Chevron Australia Holdings Pty Ltd, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, No. NSD 569 of 2012, No. NSD 151 of 2013, March 10, 2014, Direct and Cross Examination Testimony, Sydney, Australia, October 14-16, 2014.
- 23) "Affidavit of Brian Charles Becker in Support of Notice of Appeal Against Appealable Objection Decision Under Section 14ZZ of the Taxation Administration Act 1953 Affirmed on 6 March 2014," Federal Court of Australia, New South Wales District Registry, Between Chevron Australia Holdings Pty Ltd, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, No. NSD 569 of 2012, No. NSD 151 of 2013, March 6, 2014, Direct and Cross Examination Testimony, Sydney, Australia, October 14-16, 2014.
- 24) "Rebuttal Statement of Brian C. Becker," AZSA Holdings Pty Ltd vs. Commissioner of Taxation, Administrative Appeals Tribunal, Taxation Appeals Division, New South Wales District Registry, AAT Proceedings 2010/3229-3232, March 6, 2014.
- 25) "Declaration of Brian C. Becker in Support of Ricoh Company, Ltd.'s Motion for Relief from Judgment," United States District Court, Southern District of New York, Case No. 12-CV-3109 (DLC), February 26, 2014.



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

- 26) "Rebuttal Analysis of Expert Report and Videotaped Deposition Testimony of Michael G. Kessler," United States District Court, Southern District of California, Case No. 12-CV-2188-GPC (BGS), February 3, 2014.
- 27) "Economic Analysis of Intercompany Transfers Between Altec Lansing, LLC and Altec Lansing, BV: 2010-2012," United States District Court, Southern District of California, Case No. 12-CV-2188-GPC (BGS), December 9, 2013.
- 28) "Expert Report in Eastman Kodak Company, Plaintiff v. Ricoh Company, Ltd., Defendant," United States District Court, Southern District of New York, Case No. 12-CV-3109, September 23, 2013 Supplement, October 12, 2013 Second Supplement.
- 29) "Economic Analysis of Intercompany Transactions Between DeCoro USA and DeCoro Ltd.: 2004-2007." United States Bankruptcy Court, Middle District of North Carolina In Re: DeCoro USA, Ltd., Debtor, Chapter 11 Bankruptcy Case No. 09-10846, September 11, 2012, Deposition Testimony, Washington, DC, November 2, 2012, Direct and Cross Examination Testimony, Greensboro, NC, September 24, 2013.
- 30) "Affidavit of Brian Charles Becker in Support of Notice of Appeal Against Appealable Objection Decision Under Section 14ZZ of the Taxation Administration Act 1953 Affirmed on 2 August 2013," Federal Court of Australia, New South Wales District Registry, Between Chevron Australia Holdings Pty Ltd, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, No. NSD 569 of 2012, No. NSD 151 of 2013, August 2, 2013, Direct and Cross Examination Testimony, Sydney, Australia, October 14-16, 2014.
- 31) "Expert Report in Eastman Kodak Company, Plaintiff v. Ricoh Company, Ltd., Defendant," United States District Court, Southern District of New York, Case No. 12-CV-3109, July 8, 2013, Deposition Testimony, Washington, DC, August 8, 2013.
- 32) "141 Repellent, Inc., Plaintiff v. International Flavors & Fragrances, Inc., Defendant and Counterclaim Plaintiff v. Dennis Tracz, Counterclaim Defendant" United States District Court, District of Western Virginia, Between 141 Repellent, Inc., Plaintiff, and International Flavors & Fragrances, Inc., Defendant, Case No. 6:12-00054 (NKM), June 14, 2013.
- 33) "Altana Pharma AG and Wyeth vs. Teva Pharmaceuticals USA, Inc., et al., Altana Pharma AG and Wyeth vs. Sun Pharmaceuticals Industries, Ltd., et al." United States District Court, District of New Jersey Between Altana Pharma AG, and Wyeth, Plaintiffs, and Teva Pharmaceuticals USA, Inc., et al., Defendants, May 4, 2012 Supplement, Deposition Testimony, Washington, DC, May 10, 2012.
- 34) "Altana Pharma AG and Wyeth vs. Teva Pharmaceuticals USA, Inc., et al., Altana Pharma AG and Wyeth vs. Sun Pharmaceuticals Industries, Ltd., et al." United States District Court, District of New Jersey Between Altana Pharma AG, and Wyeth, Plaintiffs, and Teva Pharmaceuticals USA, Inc., et al., Defendants, March 15, 2012, Deposition Testimony, Washington, DC, May 10, 2012.
- 35) "Economic Analysis of Arm's Length Service Fees Between General Atlantic Service Company LLC and M/s General Atlantic Private Limited: 2006-2007," Income Tax Appellate Tribunal "K" Bench, Mumbai, Between General Atlantic Private Limited, Appellant, and The Assistant Commissioner of Income Tax (OSD), Respondent, I.T.A. No. 7638/Mum/2011, India, February 9, 2012.



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

- 36) "Economic Analysis of Receivables Transactions Involving McKesson Canada Corporation and McKesson International Holdings III S.ar.l.: Fiscal Year 2003," Tax Court of Canada Between McKesson Canada Corporation, Appellant, and Her Majesty the Queen, Respondent, Court Files No. 2008-2949(IT)G and 2008-3471(IT)G, April 4, 2011, Direct and Cross Examination Testimony, Toronto, Canada, November 1-16, 2011.
- 37) "Rebuttal Economic Analysis of Receivables Transactions Involving McKesson Canada Corporation and McKesson International Holdings III S.ar.l.: Fiscal Year 2003," Tax Court of Canada Between McKesson Canada Corporation, Appellant, and Her Majesty the Queen, Respondent, Court Files No. 2008-2949(IT)G and 2008-3471(IT)G, May 18, 2011, Direct and Cross Examination Testimony, Toronto, Canada, November 1-16, 2011.
- 38) "Brief of Dr. Brian C. Becker, Dr. Sara Fisher Ellison, and Dr. Joseph R. Mason as *Amici Curiae* in Support of Petitioners," In the Supreme Court of the United States, No. 10-1173, April 25, 2011.
- 39) "Valuation of Nortel Networks U.K. Limited and Nortel Networks Corporation as of June 30, 2008," In the Matter of a Plan of Compromise or Arrangement of Nortel Networks Corporation, et. al., Application Under the Companies' Creditors Arrangement Act, R.S.C. 1985, C. C-36, As Amended, Ontario Superior Court of Justice, Court File No. 09-CL-7950, Toronto, Canada, November 30, 2010.
- 40) "Valuation Expert Report," DDRA CAPITAL, INC. and JOHN BALDWIN, Plaintiffs v. KPMG, LLP, Defendant, Civil Action No. 2004/0158, BEFORE THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF THE VIRGIN ISLANDS, DIVISION OF ST. CROIX, October 8, 2010, Deposition Testimony, Washington, DC, November 10, 2010, Declaration, March 11, 2011.
- 41) "Valuation Expert Report," United States District Court, Southern District of Florida, Miami Division, Marine Hose Antitrust Litigation, Master Docket No. 08-MDL-1888-GRAHAM/TURNOFF, June 16, 2010, Deposition Testimony, Washington, DC, July 9, 2010.
- 42) "Second Statement of Brian Charles Becker," Federal Court of Australia, New South Wales District Registry, Between Devereaux Holdings Pty Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, June 30, 2010.
- 43) "Statement of Brian Charles Becker," Federal Court of Australia, New South Wales District Registry, Between Devereaux Holdings Pty Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, March 31, 2010.
- 44) "Economic Analysis of the Transfer Prices Between Weekend Warrior Trailers, Inc. and Leading Edge Designs, Inc.: 2002-2004," United States Tax Court, Weekend Warrior Trailer, Inc. et. al., Petitioner, v. Commissioner of Internal Revenue, Respondent, Docket Numbers 6984-08, 6997-08, and 15166-08, January 22, 2010, Direct and Cross Examination Testimony, San Diego, CA, February 23, 2010.
- 45) "Third Statement of Brian C. Becker," Federal Court of Australia, Victoria District Registry, Between SNF (Australia) PTY Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, May 15, 2009, VID 132 of 2008, 2011 ATC 20-265, Direct and Cross Examination Testimony, Melbourne, Australia, July 29-30, 2009.



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

- 46) "Second Statement of Brian C. Becker," Federal Court of Australia, Victoria District Registry, Between SNF (Australia) PTY Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, March 23, 2009, VID 132 of 2008, 2011 ATC 20-265, Direct and Cross Examination Testimony, Melbourne, Australia, July 29-30, 2009.
- 47) "Statement of Brian C. Becker," Federal Court of Australia, Victoria District Registry, Between SNF (Australia) PTY Limited, Applicant, and The Commissioner of Taxation of the Commonwealth of Australia, Respondent, March 2, 2009, VID 132 of 2008, 2011 ATC 20-265, Direct and Cross Examination Testimony, Melbourne, Australia, July 29-30, 2009.
- 48) "Economic Analysis of the Taxpayer's Expert Reports in the Matter of Guarantees Made by General Electric Capital Corporation to General Electric Capital Canada, Inc.: 1996-2000," General Electric Capital Canada Inc. v. Her Majesty the Queen, Tax Court of Canada, 2006-1385(IT)G, May 7, 2009, Direct and Cross Examination Testimony, Toronto, Canada, June 17, 2009.
- 49) "Economic Analysis of the Guarantees Made by General Electric Capital Corporation to General Electric Capital Canada, Inc.: 1996-2000," General Electric Capital Canada Inc. v. Her Majesty the Queen, Tax Court of Canada, 2006-1385(IT)G, April 14, 2009, Direct and Cross Examination Testimony, Toronto, Canada, June 17, 2009.
- 50) "Damages Rebuttal Expert Report," United States District Court, Southern District of Florida, Case No. 07-80826, June 16, 2008, Deposition Testimony, Washington, DC, June 27, 2008.
- 51) "Statement of Brian C. Becker," Roche Products Pty. Ltd. vs. Federal Commissioner of Taxation, Administrative Appeals Tribunal, Taxation Appeals Division, New South Wales District Registry, NO NT7 AND NT56-65 OF 2005, August 30, 2007, Direct and Cross Examination Testimony, Sydney, Australia, February 20-21, 2008.
- 52) "Leslie J. Leff et. al., v. Morgan Lewis & Bockius, LLP: Valuation Expert Report", JAMS Arbitration Hearing, March 15, 2007, Direct and Cross Examination Testimony, Philadelphia, PA, April 19, 2007.
- 53) "Assessing the Impact of Revoking Antidumping Orders on Canned Pineapple Fruit from Thailand on the Domestic Industry," in Canned Pineapple Fruit from Thailand, Investigations No. 731-TA-706 (Second Review), United States International Trade Commission, with A. Parsons, January 5, 2007.
- 54) "Economic Analysis of Transfer Prices and Royalties for Licensed Pharmaceutical Products Between Glaxo, Inc. and Related Entities: July 1, 1988 - December 31, 2000," GlaxoSmithKline Holdings (Americas) Inc., Petitioner v. Commissioner of Internal Revenue, Respondent, United States Tax Court, 117 T.C. No. 1, August 29, 2006.
- 55) "Affidavit of Brian C. Becker, Ph.D. in Support of Plaintiffs' Initial Discovery Plan," in CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM, On Behalf of Itself and All Others Similarly Situated vs. THE NEW YORK STOCK EXCHANGE, INC., et. al., United States District Court, Southern District of New York, Civil Action No. 03-CV-9968-UA, May 23, 2006.
- 56) "Affidavit of Brian C. Becker" and "Economic Analysis of Sales Dispersion And "Make-Up" Sales," in Re Appraisal Between, DUANE READE, INC., and ST. PAUL FIRE AND MARINE



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

- INSURANCE COMPANY, December 16, 2004, Appraisal Panel Hearing, Direct and Cross Examination Testimony, New York, NY, April 27, 2005.
- 57) "The Steel Industry: An Automotive Supplier Perspective," in Certain Hot-Rolled Flat-Rolled Carbon-Quality Steel Products from Brazil, Japan, and Russia, Investigations Nos. 701-TA-384 and 731-TA-806-808 (Review), United States International Trade Commission, Testimony at Hearing, March 2, 2005.
- 58) "Affidavit of Brian C. Becker, Ph.D., Submitted in Support of Defendant's Motion to Dismiss the Indictment and Inspect the Grand Jury Minutes," in THE PEOPLE OF THE STATE OF NEW YORK, against THEODORE C. SIHPOL, Indictment No. 1710/2004, Supreme Court of the State of New York, County of New York, February 9, 2005.
- 59) "Fair Market Value Estimate of the But-For Commissions Earned by Maitake Products, Inc. from August 17, 2001 Through April 10, 2006," in MAITAKE PRODUCTS, INC., AND SUN MEDICA CO., LTD., v. TRANS-HERBE, INC., Superior Court of New Jersey Law Division – Bergen County, Docket No: L-9476-02, December 10, 2004, Deposition Testimony, January 28, 2005.
- 60) "Economic Analysis of Colortyme's Lost Profits," in DL KING, LLC D/B/A COLORTYME, v. KEVIN COLEMAN AND ABC TELEVISION & APPLIANCE RENTAL, INC., D/B/A PRIME TIME RENTALS, Circuit Court of Halifax County, Virginia, Case No. CH02000102-00, August 18, 2004.
- 61) "Affidavit of Brian C. Becker," in KEITH PARKS, et. al., Individually, and on Behalf of Others Similarly Situated, v. GOLD KIST, INC., et. al., Superior Court of DeKalb County, Georgia, Civil Action Case No. 04-CV-7263-4, August 10, 2004, Deposition Testimony, August 24, 2004.
- 62) "Punitive Damages Report," in KATHLEEN McCORMACK et al. v. WYETH et al., Superior Court of the District of Columbia, Civil Case No. 02-CA-6082, Deposition Testimony, May 20, 2004.
- 63) "Third Affidavit of Brian C. Becker, Ph.D.," in CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM, On Behalf of Itself and All Others Similarly Situated vs. THE NEW YORK STOCK EXCHANGE, INC., et. al., United States District Court, Southern District of New York, Civil Action No. 03-CV-9968-UA, April 6, 2004.
- 64) "Second Affidavit of Brian C. Becker, Ph.D.," in CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM, On Behalf of Itself and All Others Similarly Situated vs. THE NEW YORK STOCK EXCHANGE, INC., et. al., United States District Court, Southern District of New York, Civil Action No. 03-CV-9968-UA, January 16, 2004.
- 65) "Affidavit of Brian C. Becker, Ph.D.," in CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM, On Behalf of Itself and All Others Similarly Situated vs. THE NEW YORK STOCK EXCHANGE, INC., et. al., United States District Court, Southern District of New York, Civil Action No. 03-CV-9968-UA, January 6, 2004.
- 66) "Assessing the Impact of Imported Frozen Basa and Tra Fillets from Vietnam on the U.S. Frozen Catfish Fillet Industry," United States International Trade Commission, Inv. No. 731-TA-1012 (Final, with A. Salzberg), submitted June 11, 2003, Testimony at Hearing, June 17, 2003.



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

- 67) "Valuation of Estate of Josephine Thompson's Shares in Thomas Publishing Company as of May 2, 1998," submitted February 14, 2003 and "Rebuttal Valuation of Estate of Josephine Thompson's Shares in Thomas Publishing Company," submitted May 27, 2003 in Estate of Josephine T. Thompson v. Commissioner of Internal Revenue, U.S. Tax Court, No. 4939-02. Direct and Cross Examination Testimony, New York, NY, June 4-5, 2003.
- 68) "Analysis of Xentex's Expenses," in Xentex Technologies, Inc., Chapter 11 Reorganization, Motion of TMB, LLC for an Order Appointing a Chapter 11 Trustee, United States Bankruptcy Court for the Northern District of Illinois Eastern Division, Deposition Testimony, April 23, 2003.
- 69) "Insolvency Analysis Regarding Xentex Technologies, Inc. as of February 7, 2003," in Xen Investors, LLC v. Xentex Technologies, Inc., C.A. NO. 19713 NC In the Court of Chancery for the State of Delaware in and for New Castle County, Report Submitted February 7, 2003; Deposition Testimony February 27, 2003; Direct and Cross Examination Testimony, Georgetown, DE, March 4, 2003.
- 70) "Economic Testimony," United States International Trade Commission, Inv. Nos. 731-TA-986 and 987 (Final), Testimony at Hearing, November 22, 2002.
- 71) "The State of Venture Capital Investment in the U.S. Telecommunications Sector," White Paper Submission to the Federal Communications Commission Regarding Spectrum Auction 46, Washington, DC, September 20, 2002.
- 72) "Economic Damages Report," *In: Jerry Brown vs. Education Services International, Judicial Arbitration and Mediation Services, Inc. (JAMS) Arbitration*, Washington, DC, April 4, 2002 (written testimony).
- 73) "Economic Testimony," United States International Trade Commission, Inv. Nos. 731-TA-986 and 987 (P), Testimony at Hearing, December 17, 2001.
- 74) "COMPAS Economic Analysis of Various Quota Remedies for Hot Bar/Light Shaped Steel, Rebar, and Welded Tubular Products (Products 9, 11, and 20)," United States International Trade Commission, Inv. No. TA-201-73, Pre-hearing report filed October 29, 2001, Testimony at Hearing, November 8, 2001, Post-hearing report filed November 14, 2001.
- 75) "Expert Report of Brian C. Becker, Ph.D.," *In: Muze, Inc. vs. Alliance Entertainment Corp; Matrix Software, Inc., and Eric Weisman; and Michael Erlewine; and Does 1 through 10, inclusive*, March 2, 2001, United States District Court, Central District of California, Western Division, Case No. 00 – 00620 RSWL (CWx), Deposition Testimony, April 3, 2001.
- 76) "Economic Expert Report *In: William A. Clutter d/b/a BC Transportation Consultants, Petitioner v. Transportation Services Authority of Nevada, Respondent*," December 11, 2000, District Court, Clark County, Nevada, Case No. A387827, Dept. No. VII, Docket No. P. (written report and affidavit).
- 77) "Economists' Expert Report on Uzbekistan Imports, An Economic Assessment of the Impact of Termination of the Investigation of Uranium Imports from Uzbekistan," United States International Trade Commission, Inv. Nos. 731-TA-539-C, E and F (Review), Report filed June 5, 2000, Testimony at Hearing, June 13, 2000 (with A. Wechsler).



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

- 78) Economic Witness on Uranium from Kazakhstan, United States International Trade Commission, Inv. No. 731-TA-539-A (Final), United States International Trade Commission, Testimony at Hearing, June 9, 1999 (with A. Wechsler).
- 79) "Expert Report In the Matter of Dumped Certain Prepared Baby Foods Originating in or Exported from The United States of America," The Canadian International Trade Tribunal Public Interest Inquiry No. PB-98-001, August 10, 1998. Direct and Cross Examination Testimony, Ottawa, Canada, September 15, 1998.
- 80) Economic Witness on Changed Circumstances Review for Titanium Sponge from Japan, Kazakhstan, Russia, and Ukraine, United States International Trade Commission, Testimony at Hearing, June 8, 1998.
- 81) Witness on Economic Methodologies Panel for Proposed Amendments to Rules of Practice and Procedure; Five-Year Reviews, United States International Trade Commission, Testimony at Hearing, February 26, 1998.
- 82) "An Economic Analysis of the Compensation paid to Executives of the Dexsil Corporation 1989-1990," executive compensation case # 1349-93, United States Tax Court, June 8, 1994 (written testimony, with G. Godshaw).

PUBLISHED PAPERS AND BOOK CHAPTERS

- 1) "A Way Forward in Cost Sharing: Considering Payments and Benefits from Future Intangibles," *Tax Management Transfer Pricing Report*, Vol. 23, No. 10, September 18, 2014, pp. 684-690.
- 2) "How Transfer Pricing Disputes are Resolved with Tax Authorities: Lack of Publicly Available Information," *Financier Worldwide: Global Reference Guide Corporate Tax 2011*, July 2011, pp. 4-6.
- 3) "Projected and Actual Profits' Impact on Licensees," *Tax Management Transfer Pricing Report*, Vol. 17, No. 11, October 9, 2008, pp. 461-466.
- 4) "The Economics of Cost Sharing Buy-Ins: Questions and Answers," *Tax Management Transfer Pricing Report*, Vol. 16, No. 24, April 24, 2008, pp. 950-953.
- 5) "Benchmarking Manufacturing or Distribution Entities Against the Profits of Consolidated Companies," *Tax Management Transfer Pricing Report*, Vol. 13, No. 5, July 7, 2004, pp. 236-237.
- 6) "An Examination of Goodwill Valuation Methodologies," *Corporate Governance Advisor*, Vol. 10, No. 4, July/August 2002, pp. 35-40 (with M. Riedy and K. Sperduto).
- 7) "Comparable Profits Method: Accounting for Margin and Volume Effects of Intangibles," *Tax Management Transfer Pricing Report*, Vol. 10, No. 19, February 6, 2002, pp. 831-833.
- 8) "Cost Sharing Buy-Ins," Chapter in *Transfer Pricing Handbook*, 3rd Edition, and *Transfer Pricing International*, edited by Robert Feinschreiber, John Wiley & Sons, 2002, pp. A-3 - A-16.
- 9) "Cost Sharing Buy-Ins," *Corporate Business Taxation Monthly*, Vol. 3, No. 3, December 2001, pp. 26-35.



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

- 10) "Further Thoughts on Cost Sharing Buy-Ins: A Review of the Market Capitalization and Declining Royalty Methods," *Tax Management Transfer Pricing Report*, Vol. 10, No. 6, July 11, 2001, pp. 195-197.
- 11) "Valuing In-Process R&D for Acquisitions: Economic Principles Applied to Accounting Definitions," *Tax Management Transfer Pricing Report*, Vol. 9, No. 10, September 20, 2000, pp. 323-326.
- 12) "Should a Blockage Discount Apply? Perspectives of Both A Hypothetical Willing Buyer and A Hypothetical Willing Seller," *Business Valuation Review*, Vol. 19, No. 1, March 2000, pp. 3-9 (with G. Gutzler).
- 13) "Does a Small Firm Effect Exist when Using the CAPM? Not Since 1980 and Not when Using Geometric Means of Historical Returns," *Business Valuation Review*, Vol. 18, No. 3, September 1999, pp. 104-111 (with I. Gray).
- 14) "Transfer Pricing and Foreign Exchange Risk," *Tax Management Transfer Pricing Report*, Vol. 8, No. 6, July 14, 1999, pp. 251-256 (with M. Bajaj and J. Neuberger).
- 15) "The Control Premium: An Initial Look Into a Strict Monetary Value Approach," *Business Valuation Digest*, Vol. 5, No. 1, July 1999, pp. 12-15.
- 16) "Using Average Historical Data for Risk Premium Estimates: Arithmetic Mean, Geometric Mean, or Something Else?," *Business Valuation Review*, December 1998, Vol. 17, No. 4, pp. 136-140 (with I. Gray).
- 17) "The Cost of Carry: An Inflation Adjustment to Assure Consistent Real Profit Margins," *Tax Management Transfer Pricing Report*, Vol. 7, No. 17, December 23, 1998, pp. 639-643 (with B. Brooks).
- 18) "The Peculiar Market for Commercial Property: The Economics of 'Improving' a Rental Property," *The Southwestern Journal of Economics*, July 1998, Vol. II, No. 2, pp. 104-121.
- 19) "The Effects of Inflation on Cross-Country Profit Comparisons," *Tax Management Transfer Pricing Report*, Vol. 7, No. 3, June 3, 1998, pp. 77-82 (with B. Brooks).
- 20) "Quantifying Comparability for Applications in Economic Analysis: The Weighted Distance Method," *The Southwestern Journal of Economics*, Vol. 2, No. 1, April 1997, pp. 128-141 (with K. Button).
- 21) "Minority Interests in Market Valuation: An Adjustment Procedure," *Business Valuation Review*, Vol. 16, No. 1, March 1997, pp. 27-31.
- 22) "Capital Adjustments: A Short Overview," *Tax Management Transfer Pricing Report*, Vol. 5, No. 19, January 29, 1997, pp. 613-619.
- 23) "Multiple Approaches to Valuation: The Use of Sensitivity Analysis," *Business Valuation Review*, Vol. 15, No. 4, December 1996, pp. 157-160.
- 24) "The Robin Hood Bias: A Study of Biased Damage Awards," *The Journal of Forensic Economics*, Vol. 9, No. 3, Fall 1996, pp. 249-259.
- 25) "Three Technical Aspects of Transfer Pricing Practice: Distinguishing Methods, Using Statistical Ranges, and Developing Data Sets," *Tax Management Transfer Pricing Report*, Vol. 5, No. 4, June 19, 1996, pp. 97-103.



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

- 26) "The Final Transfer Pricing Regulations: The More Things Change, the More they Stay the Same," *Tax Notes*, Vol. 64, No. 4, July 25, 1994, pp. 507-523, (with G. Carlson, et. al.).
- 27) "Philadelphia's Luxury Hotels: Boom or Bust?," *The Cornell Hotel and Restaurant Administration Quarterly*, Vol. 33, No. 2, April 1992, pp. 33-42.

RECENT PROFESSIONAL SEMINARS

- 1) "EU State Aid – The Role of Transfer Pricing," Bloomberg BNA Tax Webinar, June 16, 2017.
- 2) "Transfer Pricing Concepts," Australian Taxation Office, Melbourne, Australia, October 21, 2016.
- 3) "Transfer Pricing Litigation," Bloomberg BNA Tax Webinar, March 11, 2015
- 4) "Effectively Managing Global Transfer Pricing," Panelist at the Life Sciences Tax Congress, Philadelphia, PA, November 18, 2014.
- 5) "Transfer Pricing," Guest Lecturer at the Georgetown University Law Center, Washington, DC, October 30, 2014.
- 6) "Distribution Rights Valuation Issues," Panelist at the CLE International's *Wine, Beer & Spirits Law Conference*, Washington, DC, September 19, 2014.
- 7) "Transfer Pricing," Guest Lecturer at the Georgetown University Law Center, Washington, DC, October 31, 2013.
- 8) "Treatment of Intangibles," Speaker on Transfer Pricing, Networking Seminars Inc., New York, NY, March 18, 2013.

PROFESSIONAL EXPERIENCE

CRITERION FINANCE, L.L.C., Washington, DC, (2001-2001)
Senior Vice President

LECG, LLC, Washington, DC, (1999-2001)
Senior Managing Economist

ECONOMIC CONSULTING SERVICES INC., Washington, DC, (1995-1999)
Senior Economist

ARTHUR ANDERSEN, L.L.P., Washington, DC, (1994-1995)
Manager

DELOITTE & TOUCHE, Washington, DC, (1992-1994)
Senior Consultant

TEACHING EXPERIENCE

THE JOHNS HOPKINS UNIVERSITY, Washington, DC, (1997-2002)
Visiting Professor of Finance (Corporate Finance, Derivative Securities)



PRECISION ECONOMICS, LLC
1901 PENNSYLVANIA AVE NW, SUITE 200
WASHINGTON, DC 20006
TEL. (202) 530-1113
CELL. (703) 283-9409
brian@precisionecon.com

BRIAN C. BECKER, Ph.D.

MARYMOUNT UNIVERSITY, Arlington, VA, (1993-1995)
Visiting Professor of Statistics (Business Statistics)

THE GEORGE WASHINGTON UNIVERSITY, Washington, DC, (1992-1993)
Visiting Professor of Management Science (Production and Operations Management)

THE WHARTON SCHOOL OF THE UNIVERSITY OF PENNSYLVANIA, Philadelphia, PA,
(1988-1992)
Teaching Assistant/Instructor of Decision Science (Quantitative Methods)

BOARD MEMBERSHIP

THE GERALD R. FORD PRESIDENTIAL FOUNDATION, Grand Rapids, MI, (2014-Present)
Trustee (2015-Present)
Associate Trustee (2014-2015)

THOMAS JEFFERSON HIGH SCHOOL FOR SCIENCE AND TECHNOLOGY COLONIAL
ATHLETIC BOOSTERS, Alexandria, VA (2015-Present)
President (2016-Present)
Vice President (2015-2016)

FAIRFAX MATH CIRCLE, Fairfax, VA, (2015-2016)
Board Member

THE PINECREST SCHOOL, Annandale, VA, (2006-2010)
Board Member

September 2017

BECKER Transfer Pricing Report

APPENDIX B

BECKER Transfer Pricing Report

Appendix B: List of Documents Considered

Documents Provided by the IRS:

1.	CC0000001	40.	CC0012962
2.	CC0000123	41.	CC0013450
3.	CC0000220	42.	CC0013640
4.	CC0000437	43.	CC0013843
5.	CC0000705	44.	CC0014672
6.	CC0000728	45.	CC001494947
7.	CC0000750	46.	CC015290
8.	CC0000780	47.	CC016118
9.	CC0000800	48.	CC016149
10.	CC0010402	49.	CC016203
11.	CC0010403	50.	CC016253
12.	CC0010404	51.	CC016311
13.	CC0010407	52.	CC016367
14.	CC0010408	53.	CC016423
15.	CC0010408	54.	CC016456
16.	CC0010412	55.	CC016492
17.	CC0010413	56.	CC016532
18.	CC0010414	57.	CC016598
19.	CC0010422	58.	CC016670
20.	CC0010426	59.	CC016808
21.	CC0010429	60.	CC016871
22.	CC0010600	61.	CC016907
23.	CC0010877	62.	CC017391
24.	CC0010891	63.	CC017412
25.	CC0010903	64.	CC017680
26.	CC0010949	65.	CC018029
27.	CC0010961	66.	CC018261
28.	CC0011022	67.	CC018297
29.	CC0011036	68.	CC019466
30.	CC0011058	69.	CC019494
31.	CC0011068	70.	CC019526
32.	CC0011095	71.	CC019559
33.	CC0011126	72.	CC019576
34.	CC0011163	73.	CC019722
35.	CC0011209	74.	CC019735
36.	CC0011220	75.	CC019745
37.	CC0011245	76.	CC019774
38.	CC0011492	77.	CC019874
39.	CC0012298	78.	CC020037

BECKER Transfer Pricing Report

79.	CC020173	122.	CCADMIN0005074
80.	CC020293	123.	CCADMIN0005076
81.	CC020421	124.	CCADMIN0005076
82.	CC020486	125.	CCADMIN0005116
83.	CC020549	126.	CCADMIN0005116
84.	CC020641	127.	CCADMIN0009166
85.	CC020651	128.	CCADMIN0009222
86.	CC020707	129.	CCADMIN0009345
87.	CC020763	130.	CCADMIN0010020
88.	CC020819	131.	CCADMIN0010247
89.	CC020943	132.	CCADMIN0010247
90.	CC020982	133.	CCADMIN0010247
91.	CC021021	134.	CCADMIN0010698
92.	CC021067	135.	CCADMIN0010826
93.	CC021079	136.	CCADMIN0011155
94.	CC021179	137.	CCADMIN0011348
95.	CC021291	138.	CCADMIN0011395
96.	CC021403	139.	CCADMIN0011464
97.	CC021523	140.	CCADMIN0011516
98.	CC021639	141.	CCADMIN0011535
99.	CC021716	142.	CCADMIN0011582
100.	CC021717	143.	CCADMIN0011604
101.	CC021775	144.	CCADMIN0011646
102.	CC021827	145.	CCADMIN0011693
103.	CC021880	146.	CCADMIN0011745
104.	CC021925	147.	CCADMIN0012125
105.	CC021960	148.	CCADMIN0012139
106.	CC021984	149.	CCADMIN0012151
107.	CC022161	150.	CCADMIN0012249
108.	CC022170	151.	CCADMIN0012523
109.	CC022215	152.	CCADMIN0025045
110.	CC022249	153.	CCADMIN0025046
111.	CC022309	154.	CCADMIN0025049
112.	CC023748	155.	CCADMIN0025052
113.	CC027398	156.	CCADMIN0032809
114.	CC027622	157.	CCADMIN0032836
115.	CCADMIN0000001	158.	CCADMIN0032843
116.	CCADMIN0000059	159.	CCADMIN0032888
117.	CCADMIN0000358	160.	CCADMIN0032905
118.	CCADMIN0001494	161.	CCADMIN0033454
119.	CCADMIN0004094	162.	CCADMIN0033511
120.	CCADMIN0005013	163.	CCADMIN0033533
121.	CCADMIN0005014	164.	CCADMIN0033535

BECKER Transfer Pricing Report

165.	CCADMIN0033555	208.	CCADMIN0058918
166.	CCADMIN0033607	209.	CCADMIN0058946
167.	CCADMIN0044424	210.	CCADMIN0113192
168.	CCADMIN0044695	211.	CCADMIN0113220
169.	CCADMIN0044736	212.	CCADMIN0448478
170.	CCADMIN0044818	213.	CCADMIN0448478
171.	CCADMIN0044858	214.	CCADMIN0448492
172.	CCADMIN0044898	215.	CCADMIN0448512
173.	CCADMIN0044938	216.	EWWP-00000001
174.	CCADMIN0044952	217.	EWWP-00000002
175.	CCADMIN0044959	218.	EWWP-00000003
176.	CCADMIN0044965	219.	EWWP-00000005
177.	CCADMIN0045029	220.	EWWP-00000005
178.	CCADMIN0045046	221.	EWWP-00000132
179.	CCADMIN0045053	222.	EWWP-00000210
180.	CCADMIN0045099	223.	EWWP-00000317
181.	CCADMIN0045109	224.	EWWP-00000351
182.	CCADMIN0045124	225.	EWWP-00000387
183.	CCADMIN0045147	226.	EWWP-00000430
184.	CCADMIN0045157	227.	EWWP-00000469
185.	CCADMIN0045363	228.	EWWP-00000475
186.	CCADMIN0045380	229.	EWWP-00000487
187.	CCADMIN0045397	230.	EWWP-00000488
188.	CCADMIN0045399	231.	EWWP-00000489
189.	CCADMIN0045491	232.	EWWP-00000608
190.	CCADMIN0045597	233.	EWWP-00000616
191.	CCADMIN0045707	234.	EWWP-00000626
192.	CCADMIN0045783	235.	EWWP-00000641
193.	CCADMIN0045905	236.	EWWP-00000653
194.	CCADMIN0046055	237.	EWWP-00000664
195.	CCADMIN0046200	238.	EWWP-00000676
196.	CCADMIN0046385	239.	EWWP-00000677
197.	CCADMIN0046678	240.	EWWP-00000681
198.	CCADMIN0046766	241.	EWWP-00000682
199.	CCADMIN0051047	242.	EWWP-00000683
200.	CCADMIN0051155	243.	EWWP-00000684
201.	CCADMIN0051221	244.	EWWP-00000685
202.	CCADMIN0051277	245.	EWWP-00000686
203.	CCADMIN0051331	246.	EWWP-00000687
204.	CCADMIN0051360	247.	EWWP-00000688
205.	CCADMIN0051396	248.	EWWP-00000689
206.	CCADMIN0051430	249.	EWWP-00000690
207.	CCADMIN0052161	250.	EWWP-00000692

BECKER Transfer Pricing Report

251.	EWWP-00000693	294.	EWWP-00000918
252.	EWWP-00000694	295.	EWWP-00000941
253.	EWWP-00000695	296.	EWWP-00000990
254.	EWWP-00000696	297.	EWWP-00001009
255.	EWWP-00000697	298.	EWWP-00001040
256.	EWWP-00000698	299.	EWWP-00001041
257.	EWWP-00000699	300.	EWWP-00001103
258.	EWWP-00000700	301.	EWWP-00001115
259.	EWWP-00000701	302.	EWWP-00001125
260.	EWWP-00000702	303.	EWWP-00001136
261.	EWWP-00000703	304.	EWWP-00001147
262.	EWWP-00000704	305.	EWWP-00001157
263.	EWWP-00000705	306.	EWWP-00001167
264.	EWWP-00000706	307.	EWWP-00001168
265.	EWWP-00000707	308.	EWWP-00001169
266.	EWWP-00000711	309.	EWWP-00001170
267.	EWWP-00000712	310.	EWWP-00001171
268.	EWWP-00000715	311.	EWWP-00001172
269.	EWWP-00000716	312.	EWWP-00001173
270.	EWWP-00000717	313.	EWWP-00001174
271.	EWWP-00000718	314.	EWWP-00001175
272.	EWWP-00000719	315.	EWWP-00001176
273.	EWWP-00000720	316.	EWWP-00001177
274.	EWWP-00000721	317.	EWWP-00001178
275.	EWWP-00000723	318.	EWWP-00001179
276.	EWWP-00000724	319.	EWWP-00001181
277.	EWWP-00000725	320.	EWWP-00001182
278.	EWWP-00000726	321.	EWWP-00001191
279.	EWWP-00000728	322.	EWWP-00001192
280.	EWWP-00000729	323.	EWWP-00001193
281.	EWWP-00000730	324.	EWWP-00001194
282.	EWWP-00000731	325.	EWWP-00001196
283.	EWWP-00000732	326.	EWWP-00001197
284.	EWWP-00000733	327.	EWWP-00001209
285.	EWWP-00000734	328.	EWWP-00001210
286.	EWWP-00000735	329.	EWWP-00001211
287.	EWWP-00000736	330.	EWWP-00001212
288.	EWWP-00000737	331.	EWWP-00001213
289.	EWWP-00000738	332.	EWWP-00001214
290.	EWWP-00000739	333.	EWWP-00001215
291.	EWWP-00000838	334.	EWWP-00001217
292.	EWWP-00000858	335.	EWWP-00001218
293.	EWWP-00000897	336.	EWWP-00001219

BECKER Transfer Pricing Report

337.	EWWP-00001221	380.	EWWP-00002234
338.	EWWP-00001222	381.	EWWP-00002248
339.	EWWP-00001223	382.	EWWP-00002249
340.	EWWP-00001224	383.	EWWP-00002250
341.	EWWP-00001225	384.	EWWP-00002251
342.	EWWP-00001226	385.	EWWP-00002252
343.	EWWP-00001227	386.	EWWP-00002253
344.	EWWP-00001228	387.	EWWP-00002254
345.	EWWP-00001229	388.	EWWP-00002255
346.	EWWP-00001230	389.	EWWP-00002257
347.	EWWP-00001231	390.	EWWP-00002258
348.	EWWP-00001232	391.	EWWP-00002259
349.	EWWP-00001233	392.	EWWP-00002260
350.	EWWP-00001234	393.	EWWP-00002261
351.	EWWP-00001235	394.	EWWP-00002262
352.	EWWP-00001237	395.	EWWP-00002263
353.	EWWP-00001238	396.	EWWP-00002264
354.	EWWP-00001239	397.	EWWP-00002265
355.	EWWP-00001244	398.	EWWP-00002266
356.	EWWP-00001245	399.	EWWP-00002267
357.	EWWP-00001246	400.	EWWP-00002268
358.	EWWP-00001247	401.	EWWP-00002270
359.	EWWP-00001248	402.	EWWP-00002271
360.	EWWP-00001249	403.	EWWP-00002272
361.	EWWP-00001250	404.	EWWP-00002273
362.	EWWP-00001325	405.	EWWP-00002274
363.	EWWP-00001372	406.	EWWP-00002277
364.	EWWP-00001380	407.	EWWP-00002278
365.	EWWP-00001426	408.	EWWP-00002279
366.	EWWP-00001457	409.	EWWP-00002280
367.	EWWP-00001532	410.	EWWP-00002281
368.	EWWP-00001643	411.	EWWP-00002282
369.	EWWP-00001650	412.	EWWP-00002283
370.	EWWP-00001708	413.	EWWP-00002284
371.	EWWP-00001789	414.	EWWP-00002285
372.	EWWP-00001850	415.	EWWP-00002286
373.	EWWP-00001914	416.	EWWP-00002287
374.	EWWP-00001923	417.	EWWP-00002288
375.	EWWP-00002176	418.	EWWP-00002289
376.	EWWP-00002190	419.	EWWP-00002290
377.	EWWP-00002202	420.	EWWP-00002291
378.	EWWP-00002213	421.	EWWP-00002292
379.	EWWP-00002223	422.	EWWP-00002293

BECKER Transfer Pricing Report

423.	EWWP-00002294	466.	EWWP-00002629
424.	EWWP-00002296	467.	EWWP-00002630
425.	EWWP-00002297	468.	EWWP-00002632
426.	EWWP-00002298	469.	EWWP-00002633
427.	EWWP-00002299	470.	EWWP-00002637
428.	EWWP-00002300	471.	EWWP-00002638
429.	EWWP-00002303	472.	EWWP-00002639
430.	EWWP-00002304	473.	EWWP-00002641
431.	EWWP-00002306	474.	EWWP-00002643
432.	EWWP-00002308	475.	EWWP-00002644
433.	EWWP-00002309	476.	EWWP-00002645
434.	EWWP-00002310	477.	EWWP-00002647
435.	EWWP-00002311	478.	EWWP-00002648
436.	EWWP-00002418	479.	EWWP-00002649
437.	EWWP-00002446	480.	EWWP-00002650
438.	EWWP-00002466	481.	EWWP-00002651
439.	EWWP-00002475	482.	EWWP-00002652
440.	EWWP-00002531	483.	EWWP-00002656
441.	EWWP-00002534	484.	EWWP-00002657
442.	EWWP-00002543	485.	EWWP-00002658
443.	EWWP-00002544	486.	EWWP-00002659
444.	EWWP-00002554	487.	EWWP-00002662
445.	EWWP-00002567	488.	EWWP-00002663
446.	EWWP-00002577	489.	EWWP-00002664
447.	EWWP-00002586	490.	EWWP-00002665
448.	EWWP-00002595	491.	EWWP-00002666
449.	EWWP-00002609	492.	EWWP-00002667
450.	EWWP-00002610	493.	EWWP-00002671
451.	EWWP-00002611	494.	EWWP-00002672
452.	EWWP-00002612	495.	EWWP-00010001
453.	EWWP-00002613	496.	EWWP-00010002
454.	EWWP-00002614	497.	EWWP-00020002
455.	EWWP-00002615	498.	EWWP-00020003
456.	EWWP-00002616	499.	EWWP-00020011
457.	EWWP-00002617	500.	EWWP-00020028
458.	EWWP-00002618	501.	EWWP-00020035
459.	EWWP-00002619	502.	EWWP-00020036
460.	EWWP-00002620	503.	EWWP-00020038
461.	EWWP-00002621	504.	EWWP-00020039
462.	EWWP-00002623	505.	EWWP-00020040
463.	EWWP-00002624	506.	EWWP-00020050
464.	EWWP-00002625	507.	EWWP-00020058
465.	EWWP-00002626	508.	EWWP-00020062

BECKER Transfer Pricing Report

509.	EWWP-00020069	552.	EWWP-00080172
510.	EWWP-00020070	553.	EWWP-00080184
511.	EWWP-00020071	554.	EWWP-00080209
512.	EWWP-00020073	555.	EWWP-00080224
513.	EWWP-00020130	556.	EWWP-00080244
514.	EWWP-00020131	557.	EWWP-00080301
515.	EWWP-00020135	558.	EWWP-00080307
516.	EWWP-00020137	559.	EWWP-00080320
517.	EWWP-00020139	560.	EWWP-00080325
518.	EWWP-00020148	561.	EWWP-00080344
519.	EWWP-00020150	562.	EWWP-00080398
520.	EWWP-00020151	563.	EWWP-00080403
521.	EWWP-00020165	564.	EWWP-00080418
522.	EWWP-00020167	565.	EWWP-00080428
523.	EWWP-00020169	566.	EWWP-00080442
524.	EWWP-00020669	567.	EWWP-00080482
525.	EWWP-00020763	568.	EWWP-00080515
526.	EWWP-00020773	569.	EWWP-00080520
527.	EWWP-00020803	570.	EWWP-00080535
528.	EWWP-00020804	571.	EWWP-00080551
529.	EWWP-00020807	572.	EWWP-00080586
530.	EWWP-00060001	573.	EWWP-00080601
531.	EWWP-00060002	574.	EWWP-00080660
532.	EWWP-00070168	575.	EWWP-00080693
533.	EWWP-00071565	576.	EWWP-00080716
534.	EWWP-00071620	577.	EWWP-00080721
535.	EWWP-00071985	578.	EWWP-00080740
536.	EWWP-00073084	579.	EWWP-00080744
537.	EWWP-00073100	580.	EWWP-00080750
538.	EWWP-00074110	581.	EWWP-00080783
539.	EWWP-00080001	582.	EWWP-00080788
540.	EWWP-00080005	583.	EWWP-00080804
541.	EWWP-00080021	584.	EWWP-00080834
542.	EWWP-00080040	585.	EWWP-00080849
543.	EWWP-00080059	586.	EWWP-00080862
544.	EWWP-00080075	587.	EWWP-00080868
545.	EWWP-00080081	588.	EWWP-00080887
546.	EWWP-00080105	589.	EWWP-00080892
547.	EWWP-00080110	590.	EWWP-00080904
548.	EWWP-00080124	591.	EWWP-00080909
549.	EWWP-00080129	592.	EWWP-00080913
550.	EWWP-00080141	593.	EWWP-00080919
551.	EWWP-00080155	594.	EWWP-00080925

BECKER Transfer Pricing Report

595.	EWWP-00080929	638.	EWWP-00081732
596.	EWWP-00080945	639.	EWWP-00081750
597.	EWWP-00080950	640.	EWWP-00081761
598.	EWWP-00080996	641.	EWWP-00081834
599.	EWWP-00081000	642.	EWWP-00081899
600.	EWWP-00081017	643.	EWWP-00081916
601.	EWWP-00081027	644.	EWWP-00081938
602.	EWWP-00081060	645.	EWWP-00081950
603.	EWWP-00081073	646.	EWWP-00082019
604.	EWWP-00081108	647.	EWWP-00082030
605.	EWWP-00081113	648.	EWWP-00082042
606.	EWWP-00081167	649.	EWWP-00082055
607.	EWWP-00081214	650.	EWWP-00082066
608.	EWWP-00081254	651.	EWWP-00082084
609.	EWWP-00081259	652.	EWWP-00082121
610.	EWWP-00081271	653.	EWWP-00082143
611.	EWWP-00081288	654.	EWWP-00082147
612.	EWWP-00081298	655.	EWWP-00082185
613.	EWWP-00081312	656.	EWWP-00082207
614.	EWWP-00081329	657.	EWWP-00082219
615.	EWWP-00081345	658.	EWWP-00082223
616.	EWWP-00081356	659.	EWWP-00082227
617.	EWWP-00081385	660.	EWWP-00082251
618.	EWWP-00081410	661.	EWWP-00082266
619.	EWWP-00081415	662.	EWWP-00082308
620.	EWWP-00081420	663.	EWWP-00082315
621.	EWWP-00081455	664.	EWWP-00082322
622.	EWWP-00081489	665.	EWWP-00082326
623.	EWWP-00081502	666.	EWWP-00082330
624.	EWWP-00081508	667.	EWWP-00082334
625.	EWWP-00081528	668.	EWWP-00082367
626.	EWWP-00081543	669.	EWWP-00082401
627.	EWWP-00081549	670.	EWWP-00082417
628.	EWWP-00081561	671.	EWWP-00082420
629.	EWWP-00081609	672.	EWWP-00082436
630.	EWWP-00081614	673.	EWWP-00082452
631.	EWWP-00081620	674.	EWWP-00082470
632.	EWWP-00081624	675.	EWWP-00082473
633.	EWWP-00081653	676.	EWWP-00082489
634.	EWWP-00081668	677.	EWWP-00082519
635.	EWWP-00081687	678.	EWWP-00082537
636.	EWWP-00081713	679.	EWWP-00082542
637.	EWWP-00081719	680.	EWWP-00082589

BECKER Transfer Pricing Report

681.	EWWP-00082601	724.	EWWP-00083343
682.	EWWP-00082606	725.	EWWP-00083347
683.	EWWP-00082616	726.	EWWP-00083354
684.	EWWP-00082641	727.	EWWP-00083364
685.	EWWP-00082676	728.	EWWP-00083368
686.	EWWP-00082697	729.	EWWP-00083376
687.	EWWP-00082709	730.	EWWP-00083377
688.	EWWP-00082713	731.	EWWP-00083378
689.	EWWP-00082748	732.	EWWP-00083379
690.	EWWP-00082756	733.	EWWP-00083392
691.	EWWP-00082768	734.	EWWP-00083400
692.	EWWP-00082781	735.	EWWP-00083401
693.	EWWP-00082794	736.	EWWP-00083402
694.	EWWP-00082799	737.	EWWP-00083403
695.	EWWP-00082802	738.	EWWP-00083404
696.	EWWP-00082830	739.	EWWP-00083405
697.	EWWP-00082863	740.	EWWP-00083406
698.	EWWP-00082874	741.	EWWP-00083407
699.	EWWP-00082947	742.	EWWP-00083408
700.	EWWP-00082957	743.	EWWP-00083409
701.	EWWP-00082999	744.	EWWP-00083410
702.	EWWP-00083003	745.	EWWP-00083411
703.	EWWP-00083011	746.	EWWP-00083412
704.	EWWP-00083028	747.	EWWP-00083413
705.	EWWP-00083047	748.	EWWP-00083414
706.	EWWP-00083074	749.	EWWP-00083417
707.	EWWP-00083078	750.	EWWP-00083420
708.	EWWP-00083083	751.	EWWP-00083441
709.	EWWP-00083086	752.	EWWP-00083473
710.	EWWP-00083090	753.	EWWP-00083542
711.	EWWP-00083097	754.	EWWP-00083543
712.	EWWP-00083101	755.	EWWP-00083544
713.	EWWP-00083106	756.	EWWP-00083545
714.	EWWP-00083146	757.	EWWP-00083546
715.	EWWP-00083154	758.	EWWP-00083547
716.	EWWP-00083158	759.	EWWP-00083562
717.	EWWP-00083178	760.	EWWP-00083592
718.	EWWP-00083186	761.	EWWP-00083597
719.	EWWP-00083226	762.	EWWP-00083656
720.	EWWP-00083233	763.	EWWP-00083671
721.	EWWP-00083245	764.	EWWP-00083685
722.	EWWP-00083249	765.	EWWP-00083690
723.	EWWP-00083253	766.	EWWP-00083704

BECKER Transfer Pricing Report

767.	EWWP-00083722	810.	EWWP-00084391
768.	EWWP-00083727	811.	EWWP-00084396
769.	EWWP-00083746	812.	EWWP-00084407
770.	EWWP-00083768	813.	EWWP-00084430
771.	EWWP-00083775	814.	EWWP-00084458
772.	EWWP-00083815	815.	EWWP-00084463
773.	EWWP-00083834	816.	EWWP-00084475
774.	EWWP-00083839	817.	EWWP-00084508
775.	EWWP-00083843	818.	EWWP-00084539
776.	EWWP-00083849	819.	EWWP-00084588
777.	EWWP-00083855	820.	EWWP-00084593
778.	EWWP-00083871	821.	EWWP-00084598
779.	EWWP-00083882	822.	EWWP-00084611
780.	EWWP-00083897	823.	EWWP-00084619
781.	EWWP-00083912	824.	EWWP-00084633
782.	EWWP-00083971	825.	EWWP-00084637
783.	EWWP-00083987	826.	EWWP-00084654
784.	EWWP-00083993	827.	EWWP-00084659
785.	EWWP-00084006	828.	EWWP-00084664
786.	EWWP-00084021	829.	EWWP-00084683
787.	EWWP-00084038	830.	EWWP-00084688
788.	EWWP-00084047	831.	EWWP-00084707
789.	EWWP-00084061	832.	EWWP-00084711
790.	EWWP-00084076	833.	EWWP-00084715
791.	EWWP-00084080	834.	EWWP-00084748
792.	EWWP-00084092	835.	EWWP-00084767
793.	EWWP-00084110	836.	EWWP-00084775
794.	EWWP-00084124	837.	EWWP-00084806
795.	EWWP-00084157	838.	EWWP-00084840
796.	EWWP-00084170	839.	EWWP-00084895
797.	EWWP-00084187	840.	EWWP-00084903
798.	EWWP-00084201	841.	EWWP-00084908
799.	EWWP-00084237	842.	EWWP-00084913
800.	EWWP-00084254	843.	EWWP-00084928
801.	EWWP-00084274	844.	EWWP-00084959
802.	EWWP-00084279	845.	EWWP-00084983
803.	EWWP-00084298	846.	EWWP-00085025
804.	EWWP-00084329	847.	EWWP-00085031
805.	EWWP-00084346	848.	EWWP-00085054
806.	EWWP-00084350	849.	EWWP-00085119
807.	EWWP-00084369	850.	EWWP-00085147
808.	EWWP-00084382	851.	EWWP-00085159
809.	EWWP-00084386	852.	EWWP-00085183

BECKER Transfer Pricing Report

853.	EWWP-00085213	896.	EWWP-00086000
854.	EWWP-00085229	897.	EWWP-00086005
855.	EWWP-00085236	898.	EWWP-00086029
856.	EWWP-00085274	899.	EWWP-00086040
857.	EWWP-00085287	900.	EWWP-00086051
858.	EWWP-00085295	901.	EWWP-00086086
859.	EWWP-00085299	902.	EWWP-00086091
860.	EWWP-00085321	903.	EWWP-00086123
861.	EWWP-00085356	904.	EWWP-00086130
862.	EWWP-00085389	905.	EWWP-00086161
863.	EWWP-00085425	906.	EWWP-00086185
864.	EWWP-00085431	907.	EWWP-00086225
865.	EWWP-00085439	908.	EWWP-00086258
866.	EWWP-00085447	909.	EWWP-00086263
867.	EWWP-00085464	910.	EWWP-00086277
868.	EWWP-00085523	911.	EWWP-00086280
869.	EWWP-00085539	912.	EWWP-00086322
870.	EWWP-00085580	913.	EWWP-00086340
871.	EWWP-00085585	914.	EWWP-00086361
872.	EWWP-00085598	915.	EWWP-00086392
873.	EWWP-00085610	916.	EWWP-00086446
874.	EWWP-00085629	917.	EWWP-00086450
875.	EWWP-00085633	918.	EWWP-00086462
876.	EWWP-00085637	919.	EWWP-00086477
877.	EWWP-00085657	920.	EWWP-00086496
878.	EWWP-00085679	921.	EWWP-00086503
879.	EWWP-00085687	922.	EWWP-00086509
880.	EWWP-00085698	923.	EWWP-00086523
881.	EWWP-00085737	924.	EWWP-00086533
882.	EWWP-00085772	925.	EWWP-00086558
883.	EWWP-00085777	926.	EWWP-00086561
884.	EWWP-00085790	927.	EWWP-00086564
885.	EWWP-00085831	928.	EWWP-00086572
886.	EWWP-00085836	929.	EWWP-00086585
887.	EWWP-00085852	930.	EWWP-00086589
888.	EWWP-00085877	931.	EWWP-00086590
889.	EWWP-00085883	932.	EWWP-00086592
890.	EWWP-00085888	933.	EWWP-00086602
891.	EWWP-00085921	934.	EWWP-00086633
892.	EWWP-00085944	935.	EWWP-00086637
893.	EWWP-00085957	936.	EWWP-00086638
894.	EWWP-00085978	937.	EWWP-00086642
895.	EWWP-00085984	938.	EWWP-00086655

BECKER Transfer Pricing Report

939.	EWWP-00086659	982.	EWWP-00087030
940.	EWWP-00086671	983.	EWWP-00087049
941.	EWWP-00086696	984.	EWWP-00087063
942.	EWWP-00086699	985.	EWWP-00087076
943.	EWWP-00086703	986.	EWWP-00087080
944.	EWWP-00086707	987.	EWWP-00087108
945.	EWWP-00086739	988.	EWWP-00087136
946.	EWWP-00086777	989.	EWWP-00087150
947.	EWWP-00086778	990.	EWWP-00087166
948.	EWWP-00086779	991.	EWWP-00087180
949.	EWWP-00086780	992.	EWWP-00087195
950.	EWWP-00086781	993.	EWWP-00087214
951.	EWWP-00086782	994.	EWWP-00087228
952.	EWWP-00086783	995.	EWWP-00087242
953.	EWWP-00086784	996.	EWWP-00087256
954.	EWWP-00086785	997.	EWWP-00087260
955.	EWWP-00086786	998.	EWWP-00087274
956.	EWWP-00086787	999.	EWWP-00087293
957.	EWWP-00086788	1000.	EWWP-00087320
958.	EWWP-00086789	1001.	EWWP-00087351
959.	EWWP-00086790	1002.	EWWP-00087357
960.	EWWP-00086791	1003.	EWWP-00087370
961.	EWWP-00086829	1004.	EWWP-00087374
962.	EWWP-00086830	1005.	EWWP-00087390
963.	EWWP-00086831	1006.	EWWP-00087394
964.	EWWP-00086832	1007.	EWWP-00087410
965.	EWWP-00086833	1008.	EWWP-00087415
966.	EWWP-00086836	1009.	EWWP-00087420
967.	EWWP-00086838	1010.	EWWP-00087434
968.	EWWP-00086840	1011.	EWWP-00087440
969.	EWWP-00086846	1012.	EWWP-00087460
970.	EWWP-00086928	1013.	EWWP-00087475
971.	EWWP-00086929	1014.	EWWP-00087506
972.	EWWP-00086930	1015.	EWWP-00087536
973.	EWWP-00086931	1016.	EWWP-00087540
974.	EWWP-00086932	1017.	EWWP-00087577
975.	EWWP-00086933	1018.	EWWP-00087630
976.	EWWP-00086934	1019.	EWWP-00087635
977.	EWWP-00086951	1020.	EWWP-00087677
978.	EWWP-00086965	1021.	EWWP-00087683
979.	EWWP-00086982	1022.	EWWP-00087696
980.	EWWP-00086994	1023.	EWWP-00087705
981.	EWWP-00087016	1024.	EWWP-00087721

BECKER Transfer Pricing Report

1025. EWWP-00087749	1068. EWWP-00088602
1026. EWWP-00087760	1069. EWWP-00088633
1027. EWWP-00087783	1070. EWWP-00088645
1028. EWWP-00087797	1071. EWWP-00088651
1029. EWWP-00087806	1072. EWWP-00088721
1030. EWWP-00087822	1073. EWWP-00088757
1031. EWWP-00087838	1074. EWWP-00088778
1032. EWWP-00087871	1075. EWWP-00088823
1033. EWWP-00087907	1076. EWWP-00088829
1034. EWWP-00087919	1077. EWWP-00088840
1035. EWWP-00087938	1078. EWWP-00088877
1036. EWWP-00087950	1079. EWWP-00088923
1037. EWWP-00087983	1080. EWWP-00088947
1038. EWWP-00087997	1081. EWWP-00089017
1039. EWWP-00088002	1082. EWWP-00089023
1040. EWWP-00088006	1083. EWWP-00089044
1041. EWWP-00088037	1084. EWWP-00089052
1042. EWWP-00088052	1085. EWWP-00089061
1043. EWWP-00088056	1086. EWWP-00089073
1044. EWWP-00088073	1087. EWWP-00089086
1045. EWWP-00088146	1088. EWWP-00089098
1046. EWWP-00088180	1089. EWWP-00089112
1047. EWWP-00088213	1090. EWWP-00089120
1048. EWWP-00088218	1091. EWWP-00089141
1049. EWWP-00088259	1092. EWWP-00089153
1050. EWWP-00088263	1093. EWWP-00089186
1051. EWWP-00088309	1094. EWWP-00089220
1052. EWWP-00088320	1095. EWWP-00089251
1053. EWWP-00088332	1096. EWWP-00089262
1054. EWWP-00088354	1097. EWWP-00089290
1055. EWWP-00088367	1098. EWWP-00089305
1056. EWWP-00088400	1099. EWWP-00089310
1057. EWWP-00088419	1100. EWWP-00089341
1058. EWWP-00088436	1101. EWWP-00089364
1059. EWWP-00088451	1102. EWWP-00089415
1060. EWWP-00088464	1103. EWWP-00089451
1061. EWWP-00088469	1104. EWWP-00089476
1062. EWWP-00088486	1105. EWWP-00089492
1063. EWWP-00088496	1106. EWWP-00089502
1064. EWWP-00088537	1107. EWWP-00089551
1065. EWWP-00088560	1108. EWWP-00089562
1066. EWWP-00088572	1109. EWWP-00089586
1067. EWWP-00088584	1110. EWWP-00089589

BECKER Transfer Pricing Report

1111. EWWP-00089616	1154. EWWP-00090630
1112. EWWP-00089623	1155. EWWP-00090632
1113. EWWP-00089651	1156. EWWP-00090874
1114. EWWP-00089655	1157. EWWP-00090875
1115. EWWP-00089696	1158. EWWP-00090879
1116. EWWP-00089737	1159. EWWP-00090882
1117. EWWP-00089759	1160. EWWP-00090885
1118. EWWP-00089773	1161. EWWP-00090888
1119. EWWP-00089804	1162. EWWP-00090889
1120. EWWP-00089825	1163. EWWP-00090902
1121. EWWP-00089838	1164. EWWP-00090961
1122. EWWP-00089881	1165. EWWP-00090965
1123. EWWP-00089903	1166. EWWP-00090967
1124. EWWP-00089914	1167. EWWP-00090987
1125. EWWP-00089926	1168. EWWP-00091091
1126. EWWP-00089939	1169. EWWP-00091111
1127. EWWP-00089951	1170. EWWP-00091112
1128. EWWP-00089977	1171. EWWP-00091113
1129. EWWP-00089988	1172. EWWP-00091114
1130. EWWP-00090012	1173. EWWP-00091115
1131. EWWP-00090016	1174. EWWP-00091116
1132. EWWP-00090046	1175. EWWP-00091117
1133. EWWP-00090056	1176. EWWP-00091118
1134. EWWP-00090090	1177. EWWP-00091119
1135. EWWP-00090099	1178. EWWP-00091120
1136. EWWP-00090103	1179. EWWP-00091121
1137. EWWP-00090119	1180. EWWP-00091122
1138. EWWP-00090123	1181. EWWP-00091123
1139. EWWP-00090155	1182. EWWP-00091124
1140. EWWP-00090203	1183. EWWP-00091125
1141. EWWP-00090216	1184. EWWP-00091126
1142. EWWP-00090247	1185. EWWP-00091127
1143. EWWP-00090285	1186. EWWP-00091128
1144. EWWP-00090300	1187. EWWP-00091129
1145. EWWP-00090312	1188. EWWP-00091130
1146. EWWP-00090327	1189. EWWP-00091131
1147. EWWP-00090332	1190. EWWP-00091133
1148. EWWP-00090339	1191. EWWP-00091155
1149. EWWP-00090372	1192. EWWP-00091171
1150. EWWP-00090376	1193. EWWP-00091211
1151. EWWP-00090389	1194. EWWP-00091212
1152. EWWP-00090393	1195. EWWP-00091213
1153. EWWP-00090396	1196. EWWP-00091214

BECKER Transfer Pricing Report

1197. EWWP-00091215	1240. EWWP-00092020
1198. EWWP-00091216	1241. EWWP-00092043
1199. EWWP-00091217	1242. EWWP-00092048
1200. EWWP-00091223	1243. EWWP-00092065
1201. EWWP-00091228	1244. EWWP-00092084
1202. EWWP-00091245	1245. EWWP-00092101
1203. EWWP-00091262	1246. EWWP-00092136
1204. EWWP-00091290	1247. EWWP-00092142
1205. EWWP-00091296	1248. EWWP-00092155
1206. EWWP-00091301	1249. EWWP-00092185
1207. EWWP-00091339	1250. EWWP-00092189
1208. EWWP-00091354	1251. EWWP-00092194
1209. EWWP-00091370	1252. EWWP-00092199
1210. EWWP-00091399	1253. EWWP-00092203
1211. EWWP-00091416	1254. EWWP-00092218
1212. EWWP-00091443	1255. EWWP-00092271
1213. EWWP-00091457	1256. EWWP-00092304
1214. EWWP-00091478	1257. EWWP-00092318
1215. EWWP-00091483	1258. EWWP-00092326
1216. EWWP-00091500	1259. EWWP-00092339
1217. EWWP-00091517	1260. EWWP-00092356
1218. EWWP-00091535	1261. EWWP-00092387
1219. EWWP-00091554	1262. EWWP-00092422
1220. EWWP-00091565	1263. EWWP-00092486
1221. EWWP-00091589	1264. EWWP-00092529
1222. EWWP-00091611	1265. EWWP-00092539
1223. EWWP-00091627	1266. EWWP-00092554
1224. EWWP-00091652	1267. EWWP-00092587
1225. EWWP-00091705	1268. EWWP-00092595
1226. EWWP-00091723	1269. EWWP-00092606
1227. EWWP-00091734	1270. EWWP-00092629
1228. EWWP-00091748	1271. EWWP-00092686
1229. EWWP-00091772	1272. EWWP-00092690
1230. EWWP-00091786	1273. EWWP-00092707
1231. EWWP-00091796	1274. EWWP-00092717
1232. EWWP-00091848	1275. EWWP-00092725
1233. EWWP-00091862	1276. EWWP-00092741
1234. EWWP-00091896	1277. EWWP-00092745
1235. EWWP-00091908	1278. EWWP-00092766
1236. EWWP-00091917	1279. EWWP-00092779
1237. EWWP-00091963	1280. EWWP-00092801
1238. EWWP-00091968	1281. EWWP-00092809
1239. EWWP-00091982	1282. EWWP-00092824

BECKER Transfer Pricing Report

1283. EWWP-00092845	1326. EWWP-00093709
1284. EWWP-00092866	1327. EWWP-00093724
1285. EWWP-00092883	1328. EWWP-00093757
1286. EWWP-00092889	1329. EWWP-00093810
1287. EWWP-00092904	1330. EWWP-00093829
1288. EWWP-00092915	1331. EWWP-00093854
1289. EWWP-00092930	1332. EWWP-00093871
1290. EWWP-00092935	1333. EWWP-00093876
1291. EWWP-00092966	1334. EWWP-00093879
1292. EWWP-00092976	1335. EWWP-00093920
1293. EWWP-00092994	1336. EWWP-00093953
1294. EWWP-00093006	1337. EWWP-00093963
1295. EWWP-00093023	1338. EWWP-00093985
1296. EWWP-00093029	1339. EWWP-00093989
1297. EWWP-00093039	1340. EWWP-00094014
1298. EWWP-00093076	1341. EWWP-00094024
1299. EWWP-00093141	1342. EWWP-00094027
1300. EWWP-00093156	1343. EWWP-00094031
1301. EWWP-00093173	1344. EWWP-00094044
1302. EWWP-00093185	1345. EWWP-00094082
1303. EWWP-00093218	1346. EWWP-00094099
1304. EWWP-00093294	1347. EWWP-00094106
1305. EWWP-00093306	1348. EWWP-00094110
1306. EWWP-00093319	1349. EWWP-00094134
1307. EWWP-00093333	1350. EWWP-00094146
1308. EWWP-00093340	1351. EWWP-00094169
1309. EWWP-00093356	1352. EWWP-00094182
1310. EWWP-00093379	1353. EWWP-00094212
1311. EWWP-00093388	1354. EWWP-00094246
1312. EWWP-00093435	1355. EWWP-00094299
1313. EWWP-00093448	1356. EWWP-00094329
1314. EWWP-00093474	1357. EWWP-00094414
1315. EWWP-00093508	1358. EWWP-00094420
1316. EWWP-00093538	1359. EWWP-00094430
1317. EWWP-00093548	1360. EWWP-00094433
1318. EWWP-00093572	1361. EWWP-00094450
1319. EWWP-00093598	1362. EWWP-00094466
1320. EWWP-00093624	1363. EWWP-00094485
1321. EWWP-00093640	1364. EWWP-00094519
1322. EWWP-00093651	1365. EWWP-00094525
1323. EWWP-00093664	1366. EWWP-00094546
1324. EWWP-00093667	1367. EWWP-00094561
1325. EWWP-00093695	1368. EWWP-00094564

BECKER Transfer Pricing Report

1369. EWWP-00094569	1412. EWWP-00095296
1370. EWWP-00094582	1413. EWWP-00095297
1371. EWWP-00094585	1414. EWWP-00095298
1372. EWWP-00094586	1415. EWWP-00095299
1373. EWWP-00094589	1416. EWWP-00095300
1374. EWWP-00094592	1417. EWWP-00095301
1375. EWWP-00094596	1418. EWWP-00095302
1376. EWWP-00094626	1419. EWWP-00095303
1377. EWWP-00094630	1420. EWWP-00095305
1378. EWWP-00094636	1421. EWWP-00095312
1379. EWWP-00094640	1422. EWWP-00095315
1380. EWWP-00094644	1423. EWWP-00095336
1381. EWWP-00094651	1424. EWWP-00095337
1382. EWWP-00094655	1425. EWWP-00095338
1383. EWWP-00094661	1426. EWWP-00095339
1384. EWWP-00094665	1427. EWWP-00095340
1385. EWWP-00094669	1428. EWWP-00095341
1386. EWWP-00094673	1429. EWWP-00095342
1387. EWWP-00094677	1430. EWWP-00095343
1388. EWWP-00094936	1431. EWWP-00095344
1389. EWWP-00094937	1432. EWWP-00095345
1390. EWWP-00094947	1433. EWWP-00095357
1391. EWWP-00095027	1434. EWWP-00095358
1392. EWWP-00095031	1435. EWWP-00095514
1393. EWWP-00095036	1436. EWWP-00095516
1394. EWWP-00095039	1437. EWWP-00095703
1395. EWWP-00095043	1438. EWWP-00095704
1396. EWWP-00095049	1439. EWWP-00095890
1397. EWWP-00095053	1440. EWWP-00096104
1398. EWWP-00095057	1441. EWWP-00096106
1399. EWWP-00095283	1442. EWWP-00096334
1400. EWWP-00095284	1443. EWWP-00096336
1401. EWWP-00095285	1444. EWWP-00096572
1402. EWWP-00095286	1445. EWWP-00096573
1403. EWWP-00095287	1446. EWWP-00096832
1404. EWWP-00095288	1447. EWWP-00096834
1405. EWWP-00095289	1448. EWWP-00096837
1406. EWWP-00095290	1449. EWWP-00097170
1407. EWWP-00095291	1450. EWWP-00097172
1408. EWWP-00095292	1451. EWWP-00097510
1409. EWWP-00095293	1452. EWWP-00097512
1410. EWWP-00095294	1453. EWWP-00097524
1411. EWWP-00095295	1454. EWWP-00097839

BECKER Transfer Pricing Report

1455. EWWP-00097841	1498. EWWP-00100113
1456. EWWP-00097853	1499. EWWP-00100125
1457. EWWP-00098220	1500. EWWP-00100126
1458. EWWP-00098225	1501. EWWP-00100127
1459. EWWP-00098237	1502. EWWP-00100128
1460. EWWP-00098633	1503. EWWP-00100140
1461. EWWP-00098635	1504. EWWP-00100141
1462. EWWP-00098647	1505. EWWP-00100161
1463. EWWP-00098934	1506. EWWP-00100162
1464. EWWP-00098939	1507. EWWP-00100163
1465. EWWP-00098948	1508. EWWP-00100164
1466. EWWP-00099260	1509. EWWP-00100165
1467. EWWP-00099262	1510. EWWP-00100166
1468. EWWP-00099271	1511. EWWP-00100167
1469. EWWP-00099519	1512. EWWP-00100168
1470. EWWP-00099520	1513. EWWP-00100169
1471. EWWP-00099529	1514. EWWP-00100170
1472. EWWP-00099777	1515. EWWP-00100171
1473. EWWP-00099779	1516. EWWP-00100172
1474. EWWP-00099788	1517. EWWP-00100173
1475. EWWP-00100010	1518. EWWP-00100174
1476. EWWP-00100011	1519. EWWP-00100175
1477. EWWP-00100020	1520. EWWP-00100176
1478. EWWP-00100021	1521. EWWP-00100177
1479. EWWP-00100022	1522. EWWP-00100178
1480. EWWP-00100023	1523. EWWP-00100179
1481. EWWP-00100024	1524. EWWP-00100180
1482. EWWP-00100033	1525. EWWP-00100181
1483. EWWP-00100034	1526. EWWP-00100182
1484. EWWP-00100035	1527. EWWP-00100183
1485. EWWP-00100050	1528. EWWP-00100184
1486. EWWP-00100065	1529. EWWP-00100185
1487. EWWP-00100066	1530. EWWP-00100186
1488. EWWP-00100067	1531. EWWP-00100187
1489. EWWP-00100079	1532. EWWP-00100188
1490. EWWP-00100080	1533. EWWP-00100189
1491. EWWP-00100081	1534. EWWP-00100190
1492. EWWP-00100096	1535. EWWP-00100191
1493. EWWP-00100097	1536. EWWP-00100192
1494. EWWP-00100098	1537. EWWP-00100193
1495. EWWP-00100099	1538. EWWP-00100194
1496. EWWP-00100111	1539. EWWP-00100195
1497. EWWP-00100112	1540. EWWP-00100196

BECKER Transfer Pricing Report

1541. EWWP-00100197	1584. EWWP-00100279
1542. EWWP-00100198	1585. EWWP-00100280
1543. EWWP-00100199	1586. EWWP-00100281
1544. EWWP-00100200	1587. EWWP-00100282
1545. EWWP-00100201	1588. EWWP-00100283
1546. EWWP-00100202	1589. EWWP-00100284
1547. EWWP-00100242	1590. EWWP-00100285
1548. EWWP-00100243	1591. EWWP-00100286
1549. EWWP-00100244	1592. EWWP-00100287
1550. EWWP-00100245	1593. EWWP-00100288
1551. EWWP-00100246	1594. EWWP-00100289
1552. EWWP-00100247	1595. EWWP-00100290
1553. EWWP-00100248	1596. EWWP-00100291
1554. EWWP-00100249	1597. EWWP-00100292
1555. EWWP-00100250	1598. EWWP-00100293
1556. EWWP-00100251	1599. EWWP-00100294
1557. EWWP-00100252	1600. EWWP-00100295
1558. EWWP-00100253	1601. EWWP-00100297
1559. EWWP-00100254	1602. EWWP-00100298
1560. EWWP-00100255	1603. EWWP-00100299
1561. EWWP-00100256	1604. EWWP-00100300
1562. EWWP-00100257	1605. EWWP-00100343
1563. EWWP-00100258	1606. EWWP-00100344
1564. EWWP-00100259	1607. EWWP-00100345
1565. EWWP-00100260	1608. EWWP-00100346
1566. EWWP-00100261	1609. EWWP-00100347
1567. EWWP-00100262	1610. EWWP-00100348
1568. EWWP-00100263	1611. EWWP-00100349
1569. EWWP-00100264	1612. EWWP-00100350
1570. EWWP-00100265	1613. EWWP-00100351
1571. EWWP-00100266	1614. EWWP-00100352
1572. EWWP-00100267	1615. EWWP-00100353
1573. EWWP-00100268	1616. EWWP-00100354
1574. EWWP-00100269	1617. EWWP-00100355
1575. EWWP-00100270	1618. EWWP-00100356
1576. EWWP-00100271	1619. EWWP-00100357
1577. EWWP-00100272	1620. EWWP-00100358
1578. EWWP-00100273	1621. EWWP-00100359
1579. EWWP-00100274	1622. EWWP-00100360
1580. EWWP-00100275	1623. EWWP-00100361
1581. EWWP-00100276	1624. EWWP-00100362
1582. EWWP-00100277	1625. EWWP-00100363
1583. EWWP-00100278	1626. EWWP-00100364

BECKER Transfer Pricing Report

1627. EWWP-00100365	1670. EWWP-00100450
1628. EWWP-00100366	1671. EWWP-00100451
1629. EWWP-00100367	1672. EWWP-00100452
1630. EWWP-00100368	1673. EWWP-00100453
1631. EWWP-00100369	1674. EWWP-00100454
1632. EWWP-00100370	1675. EWWP-00100455
1633. EWWP-00100371	1676. EWWP-00100456
1634. EWWP-00100372	1677. EWWP-00100457
1635. EWWP-00100373	1678. EWWP-00100458
1636. EWWP-00100374	1679. EWWP-00100459
1637. EWWP-00100375	1680. EWWP-00100460
1638. EWWP-00100376	1681. EWWP-00100461
1639. EWWP-00100377	1682. EWWP-00100462
1640. EWWP-00100378	1683. EWWP-00100463
1641. EWWP-00100379	1684. EWWP-00100464
1642. EWWP-00100380	1685. EWWP-00100465
1643. EWWP-00100381	1686. EWWP-00100466
1644. EWWP-00100382	1687. EWWP-00100467
1645. EWWP-00100383	1688. EWWP-00100468
1646. EWWP-00100384	1689. EWWP-00100469
1647. EWWP-00100385	1690. EWWP-00100470
1648. EWWP-00100386	1691. EWWP-00100471
1649. EWWP-00100387	1692. EWWP-00100472
1650. EWWP-00100388	1693. EWWP-00100473
1651. EWWP-00100389	1694. EWWP-00100474
1652. EWWP-00100432	1695. EWWP-00100510
1653. EWWP-00100433	1696. EWWP-00100511
1654. EWWP-00100434	1697. EWWP-00100512
1655. EWWP-00100435	1698. EWWP-00100513
1656. EWWP-00100436	1699. EWWP-00100514
1657. EWWP-00100437	1700. EWWP-00100515
1658. EWWP-00100438	1701. EWWP-00100516
1659. EWWP-00100439	1702. EWWP-00100517
1660. EWWP-00100440	1703. EWWP-00100518
1661. EWWP-00100441	1704. EWWP-00100519
1662. EWWP-00100442	1705. EWWP-00100520
1663. EWWP-00100443	1706. EWWP-00100521
1664. EWWP-00100444	1707. EWWP-00100522
1665. EWWP-00100445	1708. EWWP-00100523
1666. EWWP-00100446	1709. EWWP-00100524
1667. EWWP-00100447	1710. EWWP-00100525
1668. EWWP-00100448	1711. EWWP-00100526
1669. EWWP-00100449	1712. EWWP-00100527

BECKER Transfer Pricing Report

1713. EWWP-00100528	1756. EWWP-00100571
1714. EWWP-00100529	1757. EWWP-00100572
1715. EWWP-00100530	1758. EWWP-00100573
1716. EWWP-00100531	1759. EWWP-00100574
1717. EWWP-00100532	1760. EWWP-00100575
1718. EWWP-00100533	1761. EWWP-00100576
1719. EWWP-00100534	1762. EWWP-00100577
1720. EWWP-00100535	1763. EWWP-00100578
1721. EWWP-00100536	1764. EWWP-00100579
1722. EWWP-00100537	1765. EWWP-00100580
1723. EWWP-00100538	1766. EWWP-00100581
1724. EWWP-00100539	1767. EWWP-00100582
1725. EWWP-00100540	1768. EWWP-00100583
1726. EWWP-00100541	1769. EWWP-00100584
1727. EWWP-00100542	1770. EWWP-00100585
1728. EWWP-00100543	1771. EWWP-00100586
1729. EWWP-00100544	1772. EWWP-00100587
1730. EWWP-00100545	1773. EWWP-00100588
1731. EWWP-00100546	1774. EWWP-00100589
1732. EWWP-00100547	1775. EWWP-00100590
1733. EWWP-00100548	1776. EWWP-00100591
1734. EWWP-00100549	1777. EWWP-00100592
1735. EWWP-00100550	1778. EWWP-00100593
1736. EWWP-00100551	1779. EWWP-00100594
1737. EWWP-00100552	1780. EWWP-00100595
1738. EWWP-00100553	1781. EWWP-00100596
1739. EWWP-00100554	1782. EWWP-00100597
1740. EWWP-00100555	1783. EWWP-00100598
1741. EWWP-00100556	1784. EWWP-00100599
1742. EWWP-00100557	1785. EWWP-00100600
1743. EWWP-00100558	1786. EWWP-00100601
1744. EWWP-00100559	1787. EWWP-00100602
1745. EWWP-00100560	1788. EWWP-00100603
1746. EWWP-00100561	1789. EWWP-00100604
1747. EWWP-00100562	1790. EWWP-00100605
1748. EWWP-00100563	1791. EWWP-00100606
1749. EWWP-00100564	1792. EWWP-00100607
1750. EWWP-00100565	1793. EWWP-00100608
1751. EWWP-00100566	1794. EWWP-00100609
1752. EWWP-00100567	1795. EWWP-00100610
1753. EWWP-00100568	1796. EWWP-00100611
1754. EWWP-00100569	1797. EWWP-00100612
1755. EWWP-00100570	1798. EWWP-00100613

BECKER Transfer Pricing Report

1799. EWWP-00100614	1842. EWWP-00100657
1800. EWWP-00100615	1843. EWWP-00100658
1801. EWWP-00100616	1844. EWWP-00100659
1802. EWWP-00100617	1845. EWWP-00100660
1803. EWWP-00100618	1846. EWWP-00100693
1804. EWWP-00100619	1847. EWWP-00100694
1805. EWWP-00100620	1848. EWWP-00100695
1806. EWWP-00100621	1849. EWWP-00100696
1807. EWWP-00100622	1850. EWWP-00100697
1808. EWWP-00100623	1851. EWWP-00100698
1809. EWWP-00100624	1852. EWWP-00100699
1810. EWWP-00100625	1853. EWWP-00100700
1811. EWWP-00100626	1854. EWWP-00100701
1812. EWWP-00100627	1855. EWWP-00100702
1813. EWWP-00100628	1856. EWWP-00100703
1814. EWWP-00100629	1857. EWWP-00100704
1815. EWWP-00100630	1858. EWWP-00100705
1816. EWWP-00100631	1859. EWWP-00100706
1817. EWWP-00100632	1860. EWWP-00100707
1818. EWWP-00100633	1861. EWWP-00100708
1819. EWWP-00100634	1862. EWWP-00100709
1820. EWWP-00100635	1863. EWWP-00100710
1821. EWWP-00100636	1864. EWWP-00100711
1822. EWWP-00100637	1865. EWWP-00100712
1823. EWWP-00100638	1866. EWWP-00100713
1824. EWWP-00100639	1867. EWWP-00100714
1825. EWWP-00100640	1868. EWWP-00100720
1826. EWWP-00100641	1869. EWWP-00100722
1827. EWWP-00100642	1870. EWWP-00100723
1828. EWWP-00100643	1871. EWWP-00100737
1829. EWWP-00100644	1872. EWWP-00100738
1830. EWWP-00100645	1873. EWWP-00100739
1831. EWWP-00100646	1874. EWWP-00100740
1832. EWWP-00100647	1875. EWWP-00100741
1833. EWWP-00100648	1876. EWWP-00100742
1834. EWWP-00100649	1877. EWWP-00100743
1835. EWWP-00100650	1878. EWWP-00100744
1836. EWWP-00100651	1879. EWWP-00100745
1837. EWWP-00100652	1880. EWWP-00100746
1838. EWWP-00100653	1881. EWWP-00100747
1839. EWWP-00100654	1882. EWWP-00100748
1840. EWWP-00100655	1883. EWWP-00100749
1841. EWWP-00100656	1884. EWWP-00100750

BECKER Transfer Pricing Report

1885. EWWP-00100751	1928. EWWP-00100842
1886. EWWP-00100752	1929. EWWP-00100843
1887. EWWP-00100753	1930. EWWP-00100844
1888. EWWP-00100754	1931. EWWP-00100845
1889. EWWP-00100755	1932. EWWP-00100846
1890. EWWP-00100756	1933. EWWP-00100847
1891. EWWP-00100757	1934. EWWP-00100848
1892. EWWP-00100790	1935. EWWP-00100849
1893. EWWP-00100791	1936. EWWP-00100850
1894. EWWP-00100792	1937. EWWP-00100851
1895. EWWP-00100793	1938. EWWP-00100852
1896. EWWP-00100794	1939. EWWP-00100853
1897. EWWP-00100795	1940. EWWP-00100854
1898. EWWP-00100796	1941. EWWP-00100855
1899. EWWP-00100797	1942. EWWP-00100856
1900. EWWP-00100798	1943. EWWP-00100857
1901. EWWP-00100799	1944. EWWP-00100858
1902. EWWP-00100800	1945. EWWP-00100859
1903. EWWP-00100801	1946. EWWP-00100860
1904. EWWP-00100802	1947. EWWP-00100861
1905. EWWP-00100803	1948. EWWP-00100862
1906. EWWP-00100804	1949. EWWP-00100895
1907. EWWP-00100805	1950. EWWP-00100897
1908. EWWP-00100806	1951. EWWP-00100898
1909. EWWP-00100807	1952. EWWP-00100899
1910. EWWP-00100808	1953. EWWP-00100900
1911. EWWP-00100809	1954. EWWP-00100901
1912. EWWP-00100810	1955. EWWP-00100902
1913. EWWP-00100811	1956. EWWP-00100903
1914. EWWP-00100812	1957. EWWP-00100904
1915. EWWP-00100813	1958. EWWP-00100905
1916. EWWP-00100814	1959. EWWP-00100906
1917. EWWP-00100815	1960. EWWP-00100907
1918. EWWP-00100816	1961. EWWP-00100908
1919. EWWP-00100817	1962. EWWP-00100909
1920. EWWP-00100820	1963. EWWP-00100910
1921. EWWP-00100821	1964. EWWP-00100911
1922. EWWP-00100835	1965. EWWP-00100912
1923. EWWP-00100836	1966. EWWP-00100917
1924. EWWP-00100838	1967. EWWP-00100918
1925. EWWP-00100839	1968. EWWP-00100919
1926. EWWP-00100840	1969. EWWP-00100920
1927. EWWP-00100841	1970. EWWP-00100921

BECKER Transfer Pricing Report

1971.	EWWP-00100922	2014.	EWWP-00100965
1972.	EWWP-00100923	2015.	EWWP-00100966
1973.	EWWP-00100924	2016.	EWWP-00100967
1974.	EWWP-00100925	2017.	EWWP-00100968
1975.	EWWP-00100926	2018.	EWWP-00100969
1976.	EWWP-00100927	2019.	EWWP-00100970
1977.	EWWP-00100928	2020.	EWWP-00100971
1978.	EWWP-00100929	2021.	EWWP-00100972
1979.	EWWP-00100930	2022.	EWWP-00100973
1980.	EWWP-00100931	2023.	EWWP-00100974
1981.	EWWP-00100932	2024.	EWWP-00100975
1982.	EWWP-00100933	2025.	EWWP-00100976
1983.	EWWP-00100934	2026.	EWWP-00100977
1984.	EWWP-00100935	2027.	EWWP-00100978
1985.	EWWP-00100936	2028.	EWWP-00100979
1986.	EWWP-00100937	2029.	EWWP-00100980
1987.	EWWP-00100938	2030.	EWWP-00100981
1988.	EWWP-00100939	2031.	EWWP-00100982
1989.	EWWP-00100940	2032.	EWWP-00100983
1990.	EWWP-00100941	2033.	EWWP-00100984
1991.	EWWP-00100942	2034.	EWWP-00100985
1992.	EWWP-00100943	2035.	EWWP-00100986
1993.	EWWP-00100944	2036.	EWWP-00100987
1994.	EWWP-00100945	2037.	EWWP-00100988
1995.	EWWP-00100946	2038.	EWWP-00100989
1996.	EWWP-00100947	2039.	EWWP-00100990
1997.	EWWP-00100948	2040.	EWWP-00100991
1998.	EWWP-00100949	2041.	EWWP-00100992
1999.	EWWP-00100950	2042.	EWWP-00100993
2000.	EWWP-00100951	2043.	EWWP-00100994
2001.	EWWP-00100952	2044.	EWWP-00100995
2002.	EWWP-00100953	2045.	EWWP-00100996
2003.	EWWP-00100954	2046.	EWWP-00100997
2004.	EWWP-00100955	2047.	EWWP-00100998
2005.	EWWP-00100956	2048.	EWWP-00100999
2006.	EWWP-00100957	2049.	EWWP-00101000
2007.	EWWP-00100958	2050.	EWWP-00101001
2008.	EWWP-00100959	2051.	EWWP-00101006
2009.	EWWP-00100960	2052.	EWWP-00101007
2010.	EWWP-00100961	2053.	EWWP-00101008
2011.	EWWP-00100962	2054.	EWWP-00101009
2012.	EWWP-00100963	2055.	EWWP-00101010
2013.	EWWP-00100964	2056.	EWWP-00101011

BECKER Transfer Pricing Report

2057.	EWWP-00101012	2100.	EWWP-00101055
2058.	EWWP-00101013	2101.	EWWP-00101056
2059.	EWWP-00101014	2102.	EWWP-00101057
2060.	EWWP-00101015	2103.	EWWP-00101058
2061.	EWWP-00101016	2104.	EWWP-00101059
2062.	EWWP-00101017	2105.	EWWP-00101060
2063.	EWWP-00101018	2106.	EWWP-00101061
2064.	EWWP-00101019	2107.	EWWP-00101062
2065.	EWWP-00101020	2108.	EWWP-00101063
2066.	EWWP-00101021	2109.	EWWP-00101064
2067.	EWWP-00101022	2110.	EWWP-00101065
2068.	EWWP-00101023	2111.	EWWP-00101066
2069.	EWWP-00101024	2112.	EWWP-00101067
2070.	EWWP-00101025	2113.	EWWP-00101068
2071.	EWWP-00101026	2114.	EWWP-00101069
2072.	EWWP-00101027	2115.	EWWP-00101070
2073.	EWWP-00101028	2116.	EWWP-00101071
2074.	EWWP-00101029	2117.	EWWP-00101072
2075.	EWWP-00101030	2118.	EWWP-00101073
2076.	EWWP-00101031	2119.	EWWP-00101074
2077.	EWWP-00101032	2120.	EWWP-00101075
2078.	EWWP-00101033	2121.	EWWP-00101076
2079.	EWWP-00101034	2122.	EWWP-00101077
2080.	EWWP-00101035	2123.	EWWP-00101078
2081.	EWWP-00101036	2124.	EWWP-00101079
2082.	EWWP-00101037	2125.	EWWP-00101080
2083.	EWWP-00101038	2126.	EWWP-00101081
2084.	EWWP-00101039	2127.	EWWP-00101082
2085.	EWWP-00101040	2128.	EWWP-00101083
2086.	EWWP-00101041	2129.	EWWP-00101084
2087.	EWWP-00101042	2130.	EWWP-00101085
2088.	EWWP-00101043	2131.	EWWP-00101086
2089.	EWWP-00101044	2132.	EWWP-00101087
2090.	EWWP-00101045	2133.	EWWP-00101088
2091.	EWWP-00101046	2134.	EWWP-00101089
2092.	EWWP-00101047	2135.	EWWP-00101090
2093.	EWWP-00101048	2136.	EWWP-00101091
2094.	EWWP-00101049	2137.	EWWP-00101092
2095.	EWWP-00101050	2138.	EWWP-00101093
2096.	EWWP-00101051	2139.	EWWP-00101094
2097.	EWWP-00101052	2140.	EWWP-00101095
2098.	EWWP-00101053	2141.	EWWP-00101096
2099.	EWWP-00101054	2142.	EWWP-00101097

BECKER Transfer Pricing Report

2143.	EWWP-00101098	2186.	EWWP-00101155
2144.	EWWP-00101099	2187.	EWWP-00101156
2145.	EWWP-00101100	2188.	EWWP-00101157
2146.	EWWP-00101101	2189.	EWWP-00101158
2147.	EWWP-00101102	2190.	EWWP-00101159
2148.	EWWP-00101103	2191.	EWWP-00101160
2149.	EWWP-00101104	2192.	EWWP-00101161
2150.	EWWP-00101105	2193.	EWWP-00101162
2151.	EWWP-00101106	2194.	EWWP-00101163
2152.	EWWP-00101107	2195.	EWWP-00101164
2153.	EWWP-00101108	2196.	EWWP-00101165
2154.	EWWP-00101109	2197.	EWWP-00101166
2155.	EWWP-00101110	2198.	EWWP-00101167
2156.	EWWP-00101111	2199.	EWWP-00101168
2157.	EWWP-00101112	2200.	EWWP-00101169
2158.	EWWP-00101113	2201.	EWWP-00101170
2159.	EWWP-00101114	2202.	EWWP-00101171
2160.	EWWP-00101115	2203.	EWWP-00101172
2161.	EWWP-00101116	2204.	EWWP-00101173
2162.	EWWP-00101117	2205.	EWWP-00101174
2163.	EWWP-00101118	2206.	EWWP-00101175
2164.	EWWP-00101119	2207.	EWWP-00101176
2165.	EWWP-00101120	2208.	EWWP-00101177
2166.	EWWP-00101121	2209.	EWWP-00101178
2167.	EWWP-00101122	2210.	EWWP-00101179
2168.	EWWP-00101123	2211.	EWWP-00101180
2169.	EWWP-00101124	2212.	EWWP-00101181
2170.	EWWP-00101125	2213.	EWWP-00101182
2171.	EWWP-00101126	2214.	EWWP-00101183
2172.	EWWP-00101127	2215.	EWWP-00101184
2173.	EWWP-00101142	2216.	EWWP-00101185
2174.	EWWP-00101143	2217.	EWWP-00101186
2175.	EWWP-00101144	2218.	EWWP-00101187
2176.	EWWP-00101145	2219.	EWWP-00101188
2177.	EWWP-00101146	2220.	EWWP-00101189
2178.	EWWP-00101147	2221.	EWWP-00101190
2179.	EWWP-00101148	2222.	EWWP-00101191
2180.	EWWP-00101149	2223.	EWWP-00101192
2181.	EWWP-00101150	2224.	EWWP-00101193
2182.	EWWP-00101151	2225.	EWWP-00101194
2183.	EWWP-00101152	2226.	EWWP-00101195
2184.	EWWP-00101153	2227.	EWWP-00101196
2185.	EWWP-00101154	2228.	EWWP-00101197

BECKER Transfer Pricing Report

2229.	EWWP-00101198	2272.	EWWP-00101241
2230.	EWWP-00101199	2273.	EWWP-00101242
2231.	EWWP-00101200	2274.	EWWP-00101243
2232.	EWWP-00101201	2275.	EWWP-00101244
2233.	EWWP-00101202	2276.	EWWP-00101245
2234.	EWWP-00101203	2277.	EWWP-00101246
2235.	EWWP-00101204	2278.	EWWP-00101247
2236.	EWWP-00101205	2279.	EWWP-00101248
2237.	EWWP-00101206	2280.	EWWP-00101249
2238.	EWWP-00101207	2281.	EWWP-00101250
2239.	EWWP-00101208	2282.	EWWP-00101251
2240.	EWWP-00101209	2283.	EWWP-00101252
2241.	EWWP-00101210	2284.	EWWP-00101253
2242.	EWWP-00101211	2285.	EWWP-00101254
2243.	EWWP-00101212	2286.	EWWP-00101255
2244.	EWWP-00101213	2287.	EWWP-00101256
2245.	EWWP-00101214	2288.	EWWP-00101257
2246.	EWWP-00101215	2289.	EWWP-00101258
2247.	EWWP-00101216	2290.	EWWP-00101259
2248.	EWWP-00101217	2291.	EWWP-00101260
2249.	EWWP-00101218	2292.	EWWP-00101261
2250.	EWWP-00101219	2293.	EWWP-00101262
2251.	EWWP-00101220	2294.	EWWP-00101263
2252.	EWWP-00101221	2295.	EWWP-00101264
2253.	EWWP-00101222	2296.	EWWP-00101265
2254.	EWWP-00101223	2297.	EWWP-00101266
2255.	EWWP-00101224	2298.	EWWP-00101267
2256.	EWWP-00101225	2299.	EWWP-00101268
2257.	EWWP-00101226	2300.	EWWP-00101269
2258.	EWWP-00101227	2301.	EWWP-00101270
2259.	EWWP-00101228	2302.	EWWP-00101271
2260.	EWWP-00101229	2303.	EWWP-00101272
2261.	EWWP-00101230	2304.	EWWP-00101273
2262.	EWWP-00101231	2305.	EWWP-00101274
2263.	EWWP-00101232	2306.	EWWP-00101275
2264.	EWWP-00101233	2307.	EWWP-00101276
2265.	EWWP-00101234	2308.	EWWP-00101277
2266.	EWWP-00101235	2309.	EWWP-00101278
2267.	EWWP-00101236	2310.	EWWP-00101279
2268.	EWWP-00101237	2311.	EWWP-00101280
2269.	EWWP-00101238	2312.	EWWP-00101281
2270.	EWWP-00101239	2313.	EWWP-00101282
2271.	EWWP-00101240	2314.	EWWP-00101283

BECKER Transfer Pricing Report

2315. EWWP-00101306	2358. EWWP-00101349
2316. EWWP-00101307	2359. EWWP-00101350
2317. EWWP-00101308	2360. EWWP-00101351
2318. EWWP-00101309	2361. EWWP-00101352
2319. EWWP-00101310	2362. EWWP-00101354
2320. EWWP-00101311	2363. EWWP-00101355
2321. EWWP-00101312	2364. EWWP-00101356
2322. EWWP-00101313	2365. EWWP-00101357
2323. EWWP-00101314	2366. EWWP-00101358
2324. EWWP-00101315	2367. EWWP-00101359
2325. EWWP-00101316	2368. EWWP-00101360
2326. EWWP-00101317	2369. EWWP-00101361
2327. EWWP-00101318	2370. EWWP-00101362
2328. EWWP-00101319	2371. EWWP-00101363
2329. EWWP-00101320	2372. EWWP-00101364
2330. EWWP-00101321	2373. EWWP-00101365
2331. EWWP-00101322	2374. EWWP-00101366
2332. EWWP-00101323	2375. EWWP-00101367
2333. EWWP-00101324	2376. EWWP-00101368
2334. EWWP-00101325	2377. EWWP-00101369
2335. EWWP-00101326	2378. EWWP-00101370
2336. EWWP-00101327	2379. EWWP-00101371
2337. EWWP-00101328	2380. EWWP-00101372
2338. EWWP-00101329	2381. EWWP-00101373
2339. EWWP-00101330	2382. EWWP-00101374
2340. EWWP-00101331	2383. EWWP-00101375
2341. EWWP-00101332	2384. EWWP-00101376
2342. EWWP-00101333	2385. EWWP-00101377
2343. EWWP-00101334	2386. EWWP-00101378
2344. EWWP-00101335	2387. EWWP-00101379
2345. EWWP-00101336	2388. EWWP-00101380
2346. EWWP-00101337	2389. EWWP-00101381
2347. EWWP-00101338	2390. EWWP-00101382
2348. EWWP-00101339	2391. EWWP-00101383
2349. EWWP-00101340	2392. EWWP-00101384
2350. EWWP-00101341	2393. EWWP-00101385
2351. EWWP-00101342	2394. EWWP-00101386
2352. EWWP-00101343	2395. EWWP-00101387
2353. EWWP-00101344	2396. EWWP-00101388
2354. EWWP-00101345	2397. EWWP-00101389
2355. EWWP-00101346	2398. EWWP-00101390
2356. EWWP-00101347	2399. EWWP-00101391
2357. EWWP-00101348	2400. EWWP-00101392

BECKER Transfer Pricing Report

2401. EWWP-00101393	2444. EWWP-00101436
2402. EWWP-00101394	2445. EWWP-00101437
2403. EWWP-00101395	2446. EWWP-00101438
2404. EWWP-00101396	2447. EWWP-00101439
2405. EWWP-00101397	2448. EWWP-00101440
2406. EWWP-00101398	2449. EWWP-00101441
2407. EWWP-00101399	2450. EWWP-00101442
2408. EWWP-00101400	2451. EWWP-00101443
2409. EWWP-00101401	2452. EWWP-00101444
2410. EWWP-00101402	2453. EWWP-00101445
2411. EWWP-00101403	2454. EWWP-00101446
2412. EWWP-00101404	2455. EWWP-00101447
2413. EWWP-00101405	2456. EWWP-00101448
2414. EWWP-00101406	2457. EWWP-00101449
2415. EWWP-00101407	2458. EWWP-00101450
2416. EWWP-00101408	2459. EWWP-00101451
2417. EWWP-00101409	2460. EWWP-00101452
2418. EWWP-00101410	2461. EWWP-00101453
2419. EWWP-00101411	2462. EWWP-00101454
2420. EWWP-00101412	2463. EWWP-00101455
2421. EWWP-00101413	2464. EWWP-00101456
2422. EWWP-00101414	2465. EWWP-00101457
2423. EWWP-00101415	2466. EWWP-00101458
2424. EWWP-00101416	2467. EWWP-00101459
2425. EWWP-00101417	2468. EWWP-00101460
2426. EWWP-00101418	2469. EWWP-00101461
2427. EWWP-00101419	2470. EWWP-00101462
2428. EWWP-00101420	2471. EWWP-00101463
2429. EWWP-00101421	2472. EWWP-00101536
2430. EWWP-00101422	2473. EWWP-00101554
2431. EWWP-00101423	2474. EWWP-00101768
2432. EWWP-00101424	2475. EWWP-00102168
2433. EWWP-00101425	2476. EWWP-00102550
2434. EWWP-00101426	2477. EWWP-00102895
2435. EWWP-00101427	2478. EWWP-00103428
2436. EWWP-00101428	2479. EWWP-00103575
2437. EWWP-00101429	2480. EWWP-00103661
2438. EWWP-00101430	2481. EWWP-00103817
2439. EWWP-00101431	2482. EWWP-00104047
2440. EWWP-00101432	2483. EWWP-00104084
2441. EWWP-00101433	2484. EWWP-00104205
2442. EWWP-00101434	2485. EWWP-00104753
2443. EWWP-00101435	2486. EWWP-00104883

BECKER Transfer Pricing Report

2487.	EWWP-00104962	2530.	EWWP-00111096
2488.	EWWP-00104978	2531.	EWWP-00111097
2489.	EWWP-00105088	2532.	EWWP-00111098
2490.	EWWP-00105447	2533.	EWWP-00111099
2491.	EWWP-00105793	2534.	EWWP-00111100
2492.	EWWP-00105873	2535.	EWWP-00111101
2493.	EWWP-00105929	2536.	EWWP-00111102
2494.	EWWP-00106423	2537.	EWWP-00111103
2495.	EWWP-00106682	2538.	EWWP-00111104
2496.	EWWP-00107397	2539.	EWWP-00111107
2497.	EWWP-00107906	2540.	EWWP-00111111
2498.	EWWP-00108007	2541.	EWWP-00111112
2499.	EWWP-00108302	2542.	EWWP-00111113
2500.	EWWP-00108380	2543.	EWWP-00111114
2501.	EWWP-00108639	2544.	EWWP-00111115
2502.	EWWP-00108744	2545.	EWWP-00111116
2503.	EWWP-00109041	2546.	EWWP-00111120
2504.	EWWP-00109118	2547.	EWWP-00111121
2505.	EWWP-00109165	2548.	EWWP-00111122
2506.	EWWP-00109259	2549.	EWWP-00111123
2507.	EWWP-00109437	2550.	EWWP-00111127
2508.	EWWP-00109611	2551.	EWWP-00111128
2509.	EWWP-00109696	2552.	EWWP-00111129
2510.	EWWP-00109776	2553.	EWWP-00111130
2511.	EWWP-00109805	2554.	EWWP-00111131
2512.	EWWP-00110367	2555.	EWWP-00111132
2513.	EWWP-00110403	2556.	EWWP-00111136
2514.	EWWP-00110621	2557.	EWWP-00111137
2515.	EWWP-00110626	2558.	EWWP-00111138
2516.	EWWP-00111065	2559.	EWWP-00111139
2517.	EWWP-00111069	2560.	EWWP-00111140
2518.	EWWP-00111079	2561.	EWWP-00111141
2519.	EWWP-00111085	2562.	EWWP-00111145
2520.	EWWP-00111086	2563.	EWWP-00111146
2521.	EWWP-00111087	2564.	EWWP-00111147
2522.	EWWP-00111088	2565.	EWWP-00111148
2523.	EWWP-00111089	2566.	EWWP-00111149
2524.	EWWP-00111090	2567.	EWWP-00111150
2525.	EWWP-00111091	2568.	EWWP-00111151
2526.	EWWP-00111092	2569.	EWWP-00111155
2527.	EWWP-00111093	2570.	EWWP-00111156
2528.	EWWP-00111094	2571.	EWWP-00111157
2529.	EWWP-00111095	2572.	EWWP-00111158

BECKER Transfer Pricing Report

2573.	EWWP-00111159	2616.	EWWP-00111225
2574.	EWWP-00111160	2617.	EWWP-00111226
2575.	EWWP-00111161	2618.	EWWP-00111227
2576.	EWWP-00111162	2619.	EWWP-00111228
2577.	EWWP-00111167	2620.	EWWP-00111229
2578.	EWWP-00111168	2621.	EWWP-00111230
2579.	EWWP-00111169	2622.	EWWP-00111231
2580.	EWWP-00111170	2623.	EWWP-00111232
2581.	EWWP-00111171	2624.	EWWP-00111233
2582.	EWWP-00111172	2625.	EWWP-00111234
2583.	EWWP-00111173	2626.	EWWP-00111235
2584.	EWWP-00111177	2627.	EWWP-00111236
2585.	EWWP-00111178	2628.	EWWP-00111237
2586.	EWWP-00111179	2629.	EWWP-00111238
2587.	EWWP-00111180	2630.	EWWP-00111239
2588.	EWWP-00111181	2631.	EWWP-00111240
2589.	EWWP-00111182	2632.	EWWP-00111241
2590.	EWWP-00111187	2633.	EWWP-00111242
2591.	EWWP-00111188	2634.	EWWP-00111249
2592.	EWWP-00111189	2635.	EWWP-00111250
2593.	EWWP-00111190	2636.	EWWP-00111251
2594.	EWWP-00111191	2637.	EWWP-00111252
2595.	EWWP-00111192	2638.	EWWP-00111253
2596.	EWWP-00111193	2639.	EWWP-00111254
2597.	EWWP-00111194	2640.	EWWP-00111255
2598.	EWWP-00111199	2641.	EWWP-00111259
2599.	EWWP-00111200	2642.	EWWP-00111260
2600.	EWWP-00111201	2643.	EWWP-00111261
2601.	EWWP-00111202	2644.	EWWP-00111262
2602.	EWWP-00111203	2645.	EWWP-00111263
2603.	EWWP-00111204	2646.	EWWP-00111264
2604.	EWWP-00111205	2647.	EWWP-00111265
2605.	EWWP-00111210	2648.	EWWP-00111270
2606.	EWWP-00111211	2649.	EWWP-00111271
2607.	EWWP-00111212	2650.	EWWP-00111272
2608.	EWWP-00111213	2651.	EWWP-00111273
2609.	EWWP-00111214	2652.	EWWP-00111274
2610.	EWWP-00111215	2653.	EWWP-00111275
2611.	EWWP-00111216	2654.	EWWP-00111276
2612.	EWWP-00111221	2655.	EWWP-00111280
2613.	EWWP-00111222	2656.	EWWP-00111281
2614.	EWWP-00111223	2657.	EWWP-00111282
2615.	EWWP-00111224	2658.	EWWP-00111283

BECKER Transfer Pricing Report

2659.	EWWP-00111284	2702.	EWWP-00111351
2660.	EWWP-00111285	2703.	EWWP-00111352
2661.	EWWP-00111286	2704.	EWWP-00111357
2662.	EWWP-00111291	2705.	EWWP-00111358
2663.	EWWP-00111292	2706.	EWWP-00111359
2664.	EWWP-00111293	2707.	EWWP-00111360
2665.	EWWP-00111294	2708.	EWWP-00111361
2666.	EWWP-00111295	2709.	EWWP-00111362
2667.	EWWP-00111296	2710.	EWWP-00111363
2668.	EWWP-00111297	2711.	EWWP-00111367
2669.	EWWP-00111302	2712.	EWWP-00111368
2670.	EWWP-00111303	2713.	EWWP-00111369
2671.	EWWP-00111304	2714.	EWWP-00111370
2672.	EWWP-00111305	2715.	EWWP-00111371
2673.	EWWP-00111306	2716.	EWWP-00111372
2674.	EWWP-00111307	2717.	EWWP-00111373
2675.	EWWP-00111308	2718.	EWWP-00111374
2676.	EWWP-00111313	2719.	EWWP-00111375
2677.	EWWP-00111314	2720.	EWWP-00111376
2678.	EWWP-00111315	2721.	EWWP-00111377
2679.	EWWP-00111316	2722.	EWWP-00111378
2680.	EWWP-00111317	2723.	EWWP-00111379
2681.	EWWP-00111318	2724.	EWWP-00111380
2682.	EWWP-00111319	2725.	EWWP-00111381
2683.	EWWP-00111324	2726.	EWWP-00111382
2684.	EWWP-00111325	2727.	EWWP-00111383
2685.	EWWP-00111326	2728.	EWWP-00111384
2686.	EWWP-00111327	2729.	EWWP-00111385
2687.	EWWP-00111328	2730.	EWWP-00111386
2688.	EWWP-00111329	2731.	EWWP-00111387
2689.	EWWP-00111334	2732.	EWWP-00111388
2690.	EWWP-00111335	2733.	EWWP-00111389
2691.	EWWP-00111336	2734.	EWWP-00111397
2692.	EWWP-00111337	2735.	EWWP-00111420
2693.	EWWP-00111338	2736.	EWWP-00111431
2694.	EWWP-00111339	2737.	EWWP-00111438
2695.	EWWP-00111340	2738.	EWWP-00111471
2696.	EWWP-00111341	2739.	EWWP-00111505
2697.	EWWP-00111346	2740.	EWWP-00111521
2698.	EWWP-00111347	2741.	EWWP-00111528
2699.	EWWP-00111348	2742.	EWWP-00111549
2700.	EWWP-00111349	2743.	EWWP-00111552
2701.	EWWP-00111350	2744.	EWWP-00112380

BECKER Transfer Pricing Report

2745.	EWWP-00112392	2788.	EWWP-00113907
2746.	EWWP-00112395	2789.	EWWP-00113908
2747.	EWWP-00112396	2790.	EWWP-00113909
2748.	EWWP-00112397	2791.	EWWP-00113910
2749.	EWWP-00113724	2792.	EWWP-00113911
2750.	EWWP-00113728	2793.	EWWP-00113912
2751.	EWWP-00113732	2794.	EWWP-00113913
2752.	EWWP-00113736	2795.	EWWP-00113915
2753.	EWWP-00113741	2796.	EWWP-00113916
2754.	EWWP-00113744	2797.	EWWP-00113917
2755.	EWWP-00113746	2798.	EWWP-00114021
2756.	EWWP-00113747	2799.	EWWP-00114022
2757.	EWWP-00113751	2800.	EWWP-00114023
2758.	EWWP-00113753	2801.	EWWP-00114024
2759.	EWWP-00113756	2802.	EWWP-00114025
2760.	EWWP-00113758	2803.	EWWP-00114026
2761.	EWWP-00113761	2804.	EWWP-00114027
2762.	EWWP-00113763	2805.	EWWP-00114028
2763.	EWWP-00113766	2806.	EWWP-00114029
2764.	EWWP-00113767	2807.	EWWP-00114030
2765.	EWWP-00113769	2808.	EWWP-00114031
2766.	EWWP-00113771	2809.	EWWP-00114032
2767.	EWWP-00113775	2810.	EWWP-00114033
2768.	EWWP-00113779	2811.	EWWP-00114035
2769.	EWWP-00113782	2812.	EWWP-00114139
2770.	EWWP-00113784	2813.	EWWP-00114140
2771.	EWWP-00113785	2814.	EWWP-00114141
2772.	EWWP-00113786	2815.	EWWP-00114142
2773.	EWWP-00113787	2816.	EWWP-00114143
2774.	EWWP-00113792	2817.	EWWP-00114144
2775.	EWWP-00113793	2818.	EWWP-00114145
2776.	EWWP-00113794	2819.	EWWP-00114146
2777.	EWWP-00113795	2820.	EWWP-00114147
2778.	EWWP-00113796	2821.	EWWP-00114148
2779.	EWWP-00113797	2822.	EWWP-00114149
2780.	EWWP-00113798	2823.	EWWP-00114150
2781.	EWWP-00113799	2824.	EWWP-00114151
2782.	EWWP-00113901	2825.	EWWP-00114153
2783.	EWWP-00113902	2826.	EWWP-00114154
2784.	EWWP-00113903	2827.	EWWP-00114155
2785.	EWWP-00113904	2828.	EWWP-00114156
2786.	EWWP-00113905	2829.	EWWP-00114157
2787.	EWWP-00113906	2830.	EWWP-00114158

BECKER Transfer Pricing Report

2831. EWWP-00114159	2874. EWWP-00114202
2832. EWWP-00114160	2875. EWWP-00114203
2833. EWWP-00114161	2876. EWWP-00114204
2834. EWWP-00114162	2877. EWWP-00114205
2835. EWWP-00114163	2878. EWWP-00114206
2836. EWWP-00114164	2879. EWWP-00114207
2837. EWWP-00114165	2880. EWWP-00114208
2838. EWWP-00114166	2881. EWWP-00114209
2839. EWWP-00114167	2882. EWWP-00114210
2840. EWWP-00114168	2883. EWWP-00114211
2841. EWWP-00114169	2884. EWWP-00114212
2842. EWWP-00114170	2885. EWWP-00114213
2843. EWWP-00114171	2886. EWWP-00114214
2844. EWWP-00114172	2887. EWWP-00114215
2845. EWWP-00114173	2888. EWWP-00114216
2846. EWWP-00114174	2889. EWWP-00114217
2847. EWWP-00114175	2890. EWWP-00114218
2848. EWWP-00114176	2891. EWWP-00114219
2849. EWWP-00114177	2892. EWWP-00114220
2850. EWWP-00114178	2893. EWWP-00114221
2851. EWWP-00114179	2894. EWWP-00114222
2852. EWWP-00114180	2895. EWWP-00114223
2853. EWWP-00114181	2896. EWWP-00114224
2854. EWWP-00114182	2897. EWWP-00114225
2855. EWWP-00114183	2898. EWWP-00114226
2856. EWWP-00114184	2899. EWWP-00114227
2857. EWWP-00114185	2900. EWWP-00114228
2858. EWWP-00114186	2901. EWWP-00114229
2859. EWWP-00114187	2902. EWWP-00114230
2860. EWWP-00114188	2903. EWWP-00114231
2861. EWWP-00114189	2904. EWWP-00114232
2862. EWWP-00114190	2905. EWWP-00114233
2863. EWWP-00114191	2906. EWWP-00114234
2864. EWWP-00114192	2907. EWWP-00114235
2865. EWWP-00114193	2908. EWWP-00114236
2866. EWWP-00114194	2909. EWWP-00114237
2867. EWWP-00114195	2910. EWWP-00114238
2868. EWWP-00114196	2911. EWWP-00114239
2869. EWWP-00114197	2912. EWWP-00114240
2870. EWWP-00114198	2913. EWWP-00114241
2871. EWWP-00114199	2914. EWWP-00114242
2872. EWWP-00114200	2915. EWWP-00114243
2873. EWWP-00114201	2916. EWWP-00114244

BECKER Transfer Pricing Report

2917. EWWP-00114245	2960. EWWP-00114288
2918. EWWP-00114246	2961. EWWP-00114289
2919. EWWP-00114247	2962. EWWP-00114290
2920. EWWP-00114248	2963. EWWP-00114291
2921. EWWP-00114249	2964. EWWP-00114292
2922. EWWP-00114250	2965. EWWP-00114293
2923. EWWP-00114251	2966. EWWP-00114294
2924. EWWP-00114252	2967. EWWP-00114295
2925. EWWP-00114253	2968. EWWP-00114296
2926. EWWP-00114254	2969. EWWP-00114297
2927. EWWP-00114255	2970. EWWP-00114298
2928. EWWP-00114256	2971. EWWP-00114299
2929. EWWP-00114257	2972. EWWP-00114300
2930. EWWP-00114258	2973. EWWP-00114301
2931. EWWP-00114259	2974. EWWP-00114302
2932. EWWP-00114260	2975. EWWP-00114303
2933. EWWP-00114261	2976. EWWP-00114304
2934. EWWP-00114262	2977. EWWP-00114305
2935. EWWP-00114263	2978. EWWP-00114306
2936. EWWP-00114264	2979. EWWP-00114307
2937. EWWP-00114265	2980. EWWP-00114311
2938. EWWP-00114266	2981. EWWP-00114312
2939. EWWP-00114267	2982. EWWP-00114314
2940. EWWP-00114268	2983. EWWP-00114316
2941. EWWP-00114269	2984. EWWP-00114317
2942. EWWP-00114270	2985. EWWP-00114318
2943. EWWP-00114271	2986. EWWP-00114319
2944. EWWP-00114272	2987. EWWP-00114321
2945. EWWP-00114273	2988. EWWP-00114323
2946. EWWP-00114274	2989. EWWP-00114324
2947. EWWP-00114275	2990. EWWP-00114325
2948. EWWP-00114276	2991. EWWP-00114326
2949. EWWP-00114277	2992. EWWP-00114327
2950. EWWP-00114278	2993. EWWP-00114328
2951. EWWP-00114279	2994. EWWP-00114329
2952. EWWP-00114280	2995. EWWP-00114330
2953. EWWP-00114281	2996. EWWP-00114331
2954. EWWP-00114282	2997. EWWP-00114332
2955. EWWP-00114283	2998. EWWP-00114333
2956. EWWP-00114284	2999. EWWP-00114334
2957. EWWP-00114285	3000. EWWP-00114335
2958. EWWP-00114286	3001. EWWP-00114336
2959. EWWP-00114287	3002. EWWP-00114337

BECKER Transfer Pricing Report

3003. EWWP-00114338	3046. EWWP-00114401
3004. EWWP-00114339	3047. EWWP-00114403
3005. EWWP-00114340	3048. EWWP-00114404
3006. EWWP-00114341	3049. EWWP-00114408
3007. EWWP-00114342	3050. EWWP-00114410
3008. EWWP-00114343	3051. EWWP-00114411
3009. EWWP-00114344	3052. EWWP-00114412
3010. EWWP-00114345	3053. EWWP-00114413
3011. EWWP-00114346	3054. EWWP-00114414
3012. EWWP-00114347	3055. EWWP-00114415
3013. EWWP-00114348	3056. EWWP-00114416
3014. EWWP-00114349	3057. EWWP-00114417
3015. EWWP-00114351	3058. EWWP-00114418
3016. EWWP-00114352	3059. EWWP-00114419
3017. EWWP-00114353	3060. EWWP-00114420
3018. EWWP-00114361	3061. EWWP-00114421
3019. EWWP-00114362	3062. EWWP-00114422
3020. EWWP-00114363	3063. EWWP-00114423
3021. EWWP-00114364	3064. EWWP-00114424
3022. EWWP-00114366	3065. EWWP-00114425
3023. EWWP-00114368	3066. EWWP-00114426
3024. EWWP-00114369	3067. EWWP-00114427
3025. EWWP-00114370	3068. EWWP-00114431
3026. EWWP-00114371	3069. EWWP-00114432
3027. EWWP-00114372	3070. EWWP-00114433
3028. EWWP-00114373	3071. EWWP-00114434
3029. EWWP-00114374	3072. EWWP-00114435
3030. EWWP-00114375	3073. EWWP-00114436
3031. EWWP-00114376	3074. EWWP-00114437
3032. EWWP-00114377	3075. EWWP-00114438
3033. EWWP-00114378	3076. EWWP-00114439
3034. EWWP-00114379	3077. EWWP-00114442
3035. EWWP-00114380	3078. EWWP-00114445
3036. EWWP-00114381	3079. EWWP-00114446
3037. EWWP-00114382	3080. EWWP-00114447
3038. EWWP-00114383	3081. EWWP-00114448
3039. EWWP-00114384	3082. EWWP-00114449
3040. EWWP-00114385	3083. EWWP-00114451
3041. EWWP-00114390	3084. EWWP-00114453
3042. EWWP-00114392	3085. EWWP-00114455
3043. EWWP-00114393	3086. EWWP-00114456
3044. EWWP-00114398	3087. EWWP-00114457
3045. EWWP-00114399	3088. EWWP-00114458

BECKER Transfer Pricing Report

3089. EWWP-00114459	3132. EWWP-00114502
3090. EWWP-00114460	3133. EWWP-00114503
3091. EWWP-00114461	3134. EWWP-00114504
3092. EWWP-00114462	3135. EWWP-00114505
3093. EWWP-00114463	3136. EWWP-00114506
3094. EWWP-00114464	3137. EWWP-00114507
3095. EWWP-00114465	3138. EWWP-00114508
3096. EWWP-00114466	3139. EWWP-00114509
3097. EWWP-00114467	3140. EWWP-00114510
3098. EWWP-00114468	3141. EWWP-00114511
3099. EWWP-00114469	3142. EWWP-00114512
3100. EWWP-00114470	3143. EWWP-00114513
3101. EWWP-00114471	3144. EWWP-00114515
3102. EWWP-00114472	3145. EWWP-00114516
3103. EWWP-00114473	3146. EWWP-00114517
3104. EWWP-00114474	3147. EWWP-00114518
3105. EWWP-00114475	3148. EWWP-00114519
3106. EWWP-00114476	3149. EWWP-00114520
3107. EWWP-00114477	3150. EWWP-00114521
3108. EWWP-00114478	3151. EWWP-00114522
3109. EWWP-00114479	3152. EWWP-00114523
3110. EWWP-00114480	3153. EWWP-00114524
3111. EWWP-00114481	3154. EWWP-00114525
3112. EWWP-00114482	3155. EWWP-00114526
3113. EWWP-00114483	3156. EWWP-00114527
3114. EWWP-00114484	3157. EWWP-00114528
3115. EWWP-00114485	3158. EWWP-00114529
3116. EWWP-00114486	3159. EWWP-00114530
3117. EWWP-00114487	3160. EWWP-00114531
3118. EWWP-00114488	3161. EWWP-00114532
3119. EWWP-00114489	3162. EWWP-00114533
3120. EWWP-00114490	3163. EWWP-00114534
3121. EWWP-00114491	3164. EWWP-00114535
3122. EWWP-00114492	3165. EWWP-00114536
3123. EWWP-00114493	3166. EWWP-00114537
3124. EWWP-00114494	3167. EWWP-00114538
3125. EWWP-00114495	3168. EWWP-00114539
3126. EWWP-00114496	3169. EWWP-00114540
3127. EWWP-00114497	3170. EWWP-00114541
3128. EWWP-00114498	3171. EWWP-00114542
3129. EWWP-00114499	3172. EWWP-00114543
3130. EWWP-00114500	3173. EWWP-00114544
3131. EWWP-00114501	3174. EWWP-00114545

BECKER Transfer Pricing Report

3175. EWWP-00114546	3218. EWWP-00114589
3176. EWWP-00114547	3219. EWWP-00114590
3177. EWWP-00114548	3220. EWWP-00114591
3178. EWWP-00114549	3221. EWWP-00114592
3179. EWWP-00114550	3222. EWWP-00114593
3180. EWWP-00114551	3223. EWWP-00114594
3181. EWWP-00114552	3224. EWWP-00114595
3182. EWWP-00114553	3225. EWWP-00114596
3183. EWWP-00114554	3226. EWWP-00114597
3184. EWWP-00114555	3227. EWWP-00114598
3185. EWWP-00114556	3228. EWWP-00114599
3186. EWWP-00114557	3229. EWWP-00114600
3187. EWWP-00114558	3230. EWWP-00114601
3188. EWWP-00114559	3231. EWWP-00114602
3189. EWWP-00114560	3232. EWWP-00114603
3190. EWWP-00114561	3233. EWWP-00114604
3191. EWWP-00114562	3234. EWWP-00114605
3192. EWWP-00114563	3235. EWWP-00114606
3193. EWWP-00114564	3236. EWWP-00114607
3194. EWWP-00114565	3237. EWWP-00114608
3195. EWWP-00114566	3238. EWWP-00114609
3196. EWWP-00114567	3239. EWWP-00114610
3197. EWWP-00114568	3240. EWWP-00114611
3198. EWWP-00114569	3241. EWWP-00114612
3199. EWWP-00114570	3242. EWWP-00114613
3200. EWWP-00114571	3243. EWWP-00114614
3201. EWWP-00114572	3244. EWWP-00114615
3202. EWWP-00114573	3245. EWWP-00114616
3203. EWWP-00114574	3246. EWWP-00114617
3204. EWWP-00114575	3247. EWWP-00114618
3205. EWWP-00114576	3248. EWWP-00114619
3206. EWWP-00114577	3249. EWWP-00114620
3207. EWWP-00114578	3250. EWWP-00114621
3208. EWWP-00114579	3251. EWWP-00114622
3209. EWWP-00114580	3252. EWWP-00114623
3210. EWWP-00114581	3253. EWWP-00114624
3211. EWWP-00114582	3254. EWWP-00114625
3212. EWWP-00114583	3255. EWWP-00114626
3213. EWWP-00114584	3256. EWWP-00114627
3214. EWWP-00114585	3257. EWWP-00114628
3215. EWWP-00114586	3258. EWWP-00114629
3216. EWWP-00114587	3259. EWWP-00114630
3217. EWWP-00114588	3260. EWWP-00114631

BECKER Transfer Pricing Report

3261.	EWWP-00114632	3304.	EWWP-00114676
3262.	EWWP-00114633	3305.	EWWP-00114677
3263.	EWWP-00114634	3306.	EWWP-00114678
3264.	EWWP-00114635	3307.	EWWP-00114679
3265.	EWWP-00114636	3308.	EWWP-00114680
3266.	EWWP-00114637	3309.	EWWP-00114681
3267.	EWWP-00114638	3310.	EWWP-00114682
3268.	EWWP-00114639	3311.	EWWP-00114683
3269.	EWWP-00114640	3312.	EWWP-00114684
3270.	EWWP-00114641	3313.	EWWP-00114685
3271.	EWWP-00114642	3314.	EWWP-00114686
3272.	EWWP-00114643	3315.	EWWP-00114687
3273.	EWWP-00114644	3316.	EWWP-00114688
3274.	EWWP-00114645	3317.	EWWP-00114689
3275.	EWWP-00114646	3318.	EWWP-00114690
3276.	EWWP-00114647	3319.	EWWP-00114691
3277.	EWWP-00114648	3320.	EWWP-00114692
3278.	EWWP-00114649	3321.	EWWP-00114693
3279.	EWWP-00114650	3322.	EWWP-00114694
3280.	EWWP-00114651	3323.	EWWP-00114695
3281.	EWWP-00114652	3324.	EWWP-00114696
3282.	EWWP-00114653	3325.	EWWP-00114697
3283.	EWWP-00114654	3326.	EWWP-00114698
3284.	EWWP-00114655	3327.	EWWP-00114699
3285.	EWWP-00114656	3328.	EWWP-00114701
3286.	EWWP-00114657	3329.	EWWP-00114702
3287.	EWWP-00114658	3330.	EWWP-00114703
3288.	EWWP-00114659	3331.	EWWP-00114704
3289.	EWWP-00114660	3332.	EWWP-00114705
3290.	EWWP-00114661	3333.	EWWP-00114706
3291.	EWWP-00114662	3334.	EWWP-00114707
3292.	EWWP-00114663	3335.	EWWP-00114708
3293.	EWWP-00114664	3336.	EWWP-00114709
3294.	EWWP-00114666	3337.	EWWP-00114710
3295.	EWWP-00114667	3338.	EWWP-00114711
3296.	EWWP-00114668	3339.	EWWP-00114712
3297.	EWWP-00114669	3340.	EWWP-00114713
3298.	EWWP-00114670	3341.	EWWP-00114714
3299.	EWWP-00114671	3342.	EWWP-00114715
3300.	EWWP-00114672	3343.	EWWP-00114716
3301.	EWWP-00114673	3344.	EWWP-00114717
3302.	EWWP-00114674	3345.	EWWP-00114718
3303.	EWWP-00114675	3346.	EWWP-00114719

BECKER Transfer Pricing Report

3347. EWWP-00114720	3390. EWWP-00114763
3348. EWWP-00114721	3391. EWWP-00114764
3349. EWWP-00114722	3392. EWWP-00114765
3350. EWWP-00114723	3393. EWWP-00114766
3351. EWWP-00114724	3394. EWWP-00114767
3352. EWWP-00114725	3395. EWWP-00114768
3353. EWWP-00114726	3396. EWWP-00114769
3354. EWWP-00114727	3397. EWWP-00114770
3355. EWWP-00114728	3398. EWWP-00114771
3356. EWWP-00114729	3399. EWWP-00114772
3357. EWWP-00114730	3400. EWWP-00114773
3358. EWWP-00114731	3401. EWWP-00114774
3359. EWWP-00114732	3402. EWWP-00114775
3360. EWWP-00114733	3403. EWWP-00114776
3361. EWWP-00114734	3404. EWWP-00114777
3362. EWWP-00114735	3405. EWWP-00114778
3363. EWWP-00114736	3406. EWWP-00114779
3364. EWWP-00114737	3407. EWWP-00114780
3365. EWWP-00114738	3408. EWWP-00114781
3366. EWWP-00114739	3409. EWWP-00114782
3367. EWWP-00114740	3410. EWWP-00114783
3368. EWWP-00114741	3411. EWWP-00114784
3369. EWWP-00114742	3412. EWWP-00114785
3370. EWWP-00114743	3413. EWWP-00114786
3371. EWWP-00114744	3414. EWWP-00114787
3372. EWWP-00114745	3415. EWWP-00114788
3373. EWWP-00114746	3416. EWWP-00114789
3374. EWWP-00114747	3417. EWWP-00114790
3375. EWWP-00114748	3418. EWWP-00114791
3376. EWWP-00114749	3419. EWWP-00114792
3377. EWWP-00114750	3420. EWWP-00114793
3378. EWWP-00114751	3421. EWWP-00114794
3379. EWWP-00114752	3422. EWWP-00114795
3380. EWWP-00114753	3423. EWWP-00114796
3381. EWWP-00114754	3424. EWWP-00114797
3382. EWWP-00114755	3425. EWWP-00114798
3383. EWWP-00114756	3426. EWWP-00114799
3384. EWWP-00114757	3427. EWWP-00114800
3385. EWWP-00114758	3428. EWWP-00114801
3386. EWWP-00114759	3429. EWWP-00114802
3387. EWWP-00114760	3430. EWWP-00114803
3388. EWWP-00114761	3431. EWWP-00114804
3389. EWWP-00114762	3432. EWWP-00114805

BECKER Transfer Pricing Report

3433. EWWP-00114806	3476. EWWP-00114849
3434. EWWP-00114807	3477. EWWP-00114850
3435. EWWP-00114808	3478. EWWP-00114851
3436. EWWP-00114809	3479. EWWP-00114853
3437. EWWP-00114810	3480. EWWP-00114854
3438. EWWP-00114811	3481. EWWP-00114855
3439. EWWP-00114812	3482. EWWP-00114856
3440. EWWP-00114813	3483. EWWP-00114857
3441. EWWP-00114814	3484. EWWP-00114858
3442. EWWP-00114815	3485. EWWP-00114859
3443. EWWP-00114816	3486. EWWP-00114860
3444. EWWP-00114817	3487. EWWP-00114861
3445. EWWP-00114818	3488. EWWP-00114862
3446. EWWP-00114819	3489. EWWP-00114863
3447. EWWP-00114820	3490. EWWP-00114864
3448. EWWP-00114821	3491. EWWP-00114865
3449. EWWP-00114822	3492. EWWP-00114866
3450. EWWP-00114823	3493. EWWP-00114867
3451. EWWP-00114824	3494. EWWP-00114868
3452. EWWP-00114825	3495. EWWP-00114869
3453. EWWP-00114826	3496. EWWP-00114870
3454. EWWP-00114827	3497. EWWP-00114871
3455. EWWP-00114828	3498. EWWP-00114872
3456. EWWP-00114829	3499. EWWP-00114873
3457. EWWP-00114830	3500. EWWP-00114874
3458. EWWP-00114831	3501. EWWP-00114875
3459. EWWP-00114832	3502. EWWP-00114876
3460. EWWP-00114833	3503. EWWP-00114877
3461. EWWP-00114834	3504. EWWP-00114878
3462. EWWP-00114835	3505. EWWP-00114879
3463. EWWP-00114836	3506. EWWP-00114880
3464. EWWP-00114837	3507. EWWP-00114881
3465. EWWP-00114838	3508. EWWP-00114882
3466. EWWP-00114839	3509. EWWP-00114883
3467. EWWP-00114840	3510. EWWP-00114884
3468. EWWP-00114841	3511. EWWP-00114885
3469. EWWP-00114842	3512. EWWP-00114886
3470. EWWP-00114843	3513. EWWP-00114887
3471. EWWP-00114844	3514. EWWP-00114888
3472. EWWP-00114845	3515. EWWP-00114889
3473. EWWP-00114846	3516. EWWP-00114890
3474. EWWP-00114847	3517. EWWP-00114891
3475. EWWP-00114848	3518. EWWP-00114892

BECKER Transfer Pricing Report

3519.	EWWP-00114893	3562.	EWWP-00114936
3520.	EWWP-00114894	3563.	EWWP-00114937
3521.	EWWP-00114895	3564.	EWWP-00114938
3522.	EWWP-00114896	3565.	EWWP-00114939
3523.	EWWP-00114897	3566.	EWWP-00114940
3524.	EWWP-00114898	3567.	EWWP-00114941
3525.	EWWP-00114899	3568.	EWWP-00114942
3526.	EWWP-00114900	3569.	EWWP-00114943
3527.	EWWP-00114901	3570.	EWWP-00114944
3528.	EWWP-00114902	3571.	EWWP-00114945
3529.	EWWP-00114903	3572.	EWWP-00114946
3530.	EWWP-00114904	3573.	EWWP-00114947
3531.	EWWP-00114905	3574.	EWWP-00114948
3532.	EWWP-00114906	3575.	EWWP-00114949
3533.	EWWP-00114907	3576.	EWWP-00114950
3534.	EWWP-00114908	3577.	EWWP-00114951
3535.	EWWP-00114909	3578.	EWWP-00114952
3536.	EWWP-00114910	3579.	EWWP-00114953
3537.	EWWP-00114911	3580.	EWWP-00114954
3538.	EWWP-00114912	3581.	EWWP-00114955
3539.	EWWP-00114913	3582.	EWWP-00114956
3540.	EWWP-00114914	3583.	EWWP-00114957
3541.	EWWP-00114915	3584.	EWWP-00114958
3542.	EWWP-00114916	3585.	EWWP-00114959
3543.	EWWP-00114917	3586.	EWWP-00114960
3544.	EWWP-00114918	3587.	EWWP-00114961
3545.	EWWP-00114919	3588.	EWWP-00114962
3546.	EWWP-00114920	3589.	EWWP-00114963
3547.	EWWP-00114921	3590.	EWWP-00114964
3548.	EWWP-00114922	3591.	EWWP-00114965
3549.	EWWP-00114923	3592.	EWWP-00114966
3550.	EWWP-00114924	3593.	EWWP-00114967
3551.	EWWP-00114925	3594.	EWWP-00114968
3552.	EWWP-00114926	3595.	EWWP-00114969
3553.	EWWP-00114927	3596.	EWWP-00114970
3554.	EWWP-00114928	3597.	EWWP-00114971
3555.	EWWP-00114929	3598.	EWWP-00114972
3556.	EWWP-00114930	3599.	EWWP-00114973
3557.	EWWP-00114931	3600.	EWWP-00114974
3558.	EWWP-00114932	3601.	EWWP-00114975
3559.	EWWP-00114933	3602.	EWWP-00114976
3560.	EWWP-00114934	3603.	EWWP-00114977
3561.	EWWP-00114935	3604.	EWWP-00114978

BECKER Transfer Pricing Report

3605. EWWP-00114979	3648. EWWP-00115023
3606. EWWP-00114980	3649. EWWP-00115024
3607. EWWP-00114981	3650. EWWP-00115025
3608. EWWP-00114982	3651. EWWP-00115026
3609. EWWP-00114983	3652. EWWP-00115027
3610. EWWP-00114984	3653. EWWP-00115028
3611. EWWP-00114985	3654. EWWP-00115029
3612. EWWP-00114986	3655. EWWP-00115030
3613. EWWP-00114987	3656. EWWP-00115031
3614. EWWP-00114988	3657. EWWP-00115032
3615. EWWP-00114989	3658. EWWP-00115033
3616. EWWP-00114990	3659. EWWP-00115034
3617. EWWP-00114991	3660. EWWP-00115035
3618. EWWP-00114992	3661. EWWP-00115036
3619. EWWP-00114993	3662. EWWP-00115037
3620. EWWP-00114994	3663. EWWP-00115038
3621. EWWP-00114995	3664. EWWP-00115039
3622. EWWP-00114996	3665. EWWP-00115040
3623. EWWP-00114997	3666. EWWP-00115041
3624. EWWP-00114998	3667. EWWP-00115042
3625. EWWP-00114999	3668. EWWP-00115043
3626. EWWP-00115000	3669. EWWP-00115044
3627. EWWP-00115001	3670. EWWP-00115045
3628. EWWP-00115002	3671. EWWP-00115046
3629. EWWP-00115003	3672. EWWP-00115047
3630. EWWP-00115004	3673. EWWP-00115048
3631. EWWP-00115005	3674. EWWP-00115049
3632. EWWP-00115006	3675. EWWP-00115050
3633. EWWP-00115007	3676. EWWP-00115051
3634. EWWP-00115008	3677. EWWP-00115052
3635. EWWP-00115009	3678. EWWP-00115053
3636. EWWP-00115010	3679. EWWP-00115054
3637. EWWP-00115011	3680. EWWP-00115055
3638. EWWP-00115012	3681. EWWP-00115056
3639. EWWP-00115013	3682. EWWP-00115057
3640. EWWP-00115015	3683. EWWP-00115058
3641. EWWP-00115016	3684. EWWP-00115059
3642. EWWP-00115017	3685. EWWP-00115060
3643. EWWP-00115018	3686. EWWP-00115061
3644. EWWP-00115019	3687. EWWP-00115062
3645. EWWP-00115020	3688. EWWP-00115063
3646. EWWP-00115021	3689. EWWP-00115064
3647. EWWP-00115022	3690. EWWP-00115065

BECKER Transfer Pricing Report

3691. EWWP-00115066	3734. EWWP-00115133
3692. EWWP-00115067	3735. EWWP-00115134
3693. EWWP-00115068	3736. EWWP-00115135
3694. EWWP-00115069	3737. EWWP-00115136
3695. EWWP-00115070	3738. EWWP-00115137
3696. EWWP-00115071	3739. EWWP-00115138
3697. EWWP-00115072	3740. EWWP-00115139
3698. EWWP-00115073	3741. EWWP-00115140
3699. EWWP-00115074	3742. EWWP-00115141
3700. EWWP-00115075	3743. EWWP-00115142
3701. EWWP-00115076	3744. EWWP-00115143
3702. EWWP-00115077	3745. EWWP-00115144
3703. EWWP-00115078	3746. EWWP-00115145
3704. EWWP-00115080	3747. EWWP-00115146
3705. EWWP-00115083	3748. EWWP-00115148
3706. EWWP-00115084	3749. EWWP-00115150
3707. EWWP-00115091	3750. EWWP-00115151
3708. EWWP-00115093	3751. EWWP-00115153
3709. EWWP-00115095	3752. EWWP-00115155
3710. EWWP-00115096	3753. EWWP-00115159
3711. EWWP-00115097	3754. EWWP-00115160
3712. EWWP-00115099	3755. EWWP-00115161
3713. EWWP-00115101	3756. EWWP-00115163
3714. EWWP-00115102	3757. EWWP-00115164
3715. EWWP-00115103	3758. EWWP-00115165
3716. EWWP-00115104	3759. EWWP-00115172
3717. EWWP-00115105	3760. EWWP-00115174
3718. EWWP-00115106	3761. EWWP-00115176
3719. EWWP-00115107	3762. EWWP-00115178
3720. EWWP-00115108	3763. EWWP-00115179
3721. EWWP-00115109	3764. EWWP-00115180
3722. EWWP-00115110	3765. EWWP-00115181
3723. EWWP-00115111	3766. EWWP-00115182
3724. EWWP-00115112	3767. EWWP-00115183
3725. EWWP-00115114	3768. EWWP-00115184
3726. EWWP-00115121	3769. EWWP-00115185
3727. EWWP-00115123	3770. EWWP-00115186
3728. EWWP-00115124	3771. EWWP-00115187
3729. EWWP-00115125	3772. EWWP-00115188
3730. EWWP-00115126	3773. EWWP-00115189
3731. EWWP-00115127	3774. EWWP-00115190
3732. EWWP-00115130	3775. EWWP-00115191
3733. EWWP-00115132	3776. EWWP-00115193

BECKER Transfer Pricing Report

3777. EWWP-00115199	3820. EWWP-00115256
3778. EWWP-00115201	3821. EWWP-00115257
3779. EWWP-00115202	3822. EWWP-00115258
3780. EWWP-00115204	3823. EWWP-00115259
3781. EWWP-00115206	3824. EWWP-00115260
3782. EWWP-00115210	3825. EWWP-00115261
3783. EWWP-00115211	3826. EWWP-00115262
3784. EWWP-00115213	3827. EWWP-00115263
3785. EWWP-00115214	3828. EWWP-00115264
3786. EWWP-00115215	3829. EWWP-00115265
3787. EWWP-00115216	3830. EWWP-00115266
3788. EWWP-00115217	3831. EWWP-00115267
3789. EWWP-00115218	3832. EWWP-00115268
3790. EWWP-00115219	3833. EWWP-00115269
3791. EWWP-00115220	3834. EWWP-00115270
3792. EWWP-00115221	3835. EWWP-00115271
3793. EWWP-00115222	3836. EWWP-00115272
3794. EWWP-00115223	3837. EWWP-00115273
3795. EWWP-00115224	3838. EWWP-00115274
3796. EWWP-00115225	3839. EWWP-00115275
3797. EWWP-00115226	3840. EWWP-00115276
3798. EWWP-00115227	3841. EWWP-00115277
3799. EWWP-00115228	3842. EWWP-00115278
3800. EWWP-00115229	3843. EWWP-00115279
3801. EWWP-00115232	3844. EWWP-00115280
3802. EWWP-00115233	3845. EWWP-00115281
3803. EWWP-00115235	3846. EWWP-00115282
3804. EWWP-00115237	3847. EWWP-00115283
3805. EWWP-00115239	3848. EWWP-00115284
3806. EWWP-00115242	3849. EWWP-00115285
3807. EWWP-00115243	3850. EWWP-00115286
3808. EWWP-00115244	3851. EWWP-00115287
3809. EWWP-00115245	3852. EWWP-00115288
3810. EWWP-00115246	3853. EWWP-00115289
3811. EWWP-00115247	3854. EWWP-00115290
3812. EWWP-00115248	3855. EWWP-00115291
3813. EWWP-00115249	3856. EWWP-00115292
3814. EWWP-00115250	3857. EWWP-00115293
3815. EWWP-00115251	3858. EWWP-00115294
3816. EWWP-00115252	3859. EWWP-00115295
3817. EWWP-00115253	3860. EWWP-00115296
3818. EWWP-00115254	3861. EWWP-00115297
3819. EWWP-00115255	3862. EWWP-00115298

BECKER Transfer Pricing Report

3863.	EWWP-00115299	3906.	EWWP-00115342
3864.	EWWP-00115300	3907.	EWWP-00115343
3865.	EWWP-00115301	3908.	EWWP-00115344
3866.	EWWP-00115302	3909.	EWWP-00115345
3867.	EWWP-00115303	3910.	EWWP-00115346
3868.	EWWP-00115304	3911.	EWWP-00115347
3869.	EWWP-00115305	3912.	EWWP-00115348
3870.	EWWP-00115306	3913.	EWWP-00115349
3871.	EWWP-00115307	3914.	EWWP-00115350
3872.	EWWP-00115308	3915.	EWWP-00115351
3873.	EWWP-00115309	3916.	EWWP-00115352
3874.	EWWP-00115310	3917.	EWWP-00115353
3875.	EWWP-00115311	3918.	EWWP-00115354
3876.	EWWP-00115312	3919.	EWWP-00115355
3877.	EWWP-00115313	3920.	EWWP-00115356
3878.	EWWP-00115314	3921.	EWWP-00115357
3879.	EWWP-00115315	3922.	EWWP-00115358
3880.	EWWP-00115316	3923.	EWWP-00115359
3881.	EWWP-00115317	3924.	EWWP-00115360
3882.	EWWP-00115318	3925.	EWWP-00115361
3883.	EWWP-00115319	3926.	EWWP-00115362
3884.	EWWP-00115320	3927.	EWWP-00115363
3885.	EWWP-00115321	3928.	EWWP-00115364
3886.	EWWP-00115322	3929.	EWWP-00115365
3887.	EWWP-00115323	3930.	EWWP-00115366
3888.	EWWP-00115324	3931.	EWWP-00115367
3889.	EWWP-00115325	3932.	EWWP-00115368
3890.	EWWP-00115326	3933.	EWWP-00115369
3891.	EWWP-00115327	3934.	EWWP-00115370
3892.	EWWP-00115328	3935.	EWWP-00115371
3893.	EWWP-00115329	3936.	EWWP-00115372
3894.	EWWP-00115330	3937.	EWWP-00115373
3895.	EWWP-00115331	3938.	EWWP-00115374
3896.	EWWP-00115332	3939.	EWWP-00115375
3897.	EWWP-00115333	3940.	EWWP-00115376
3898.	EWWP-00115334	3941.	EWWP-00115377
3899.	EWWP-00115335	3942.	EWWP-00115378
3900.	EWWP-00115336	3943.	EWWP-00115379
3901.	EWWP-00115337	3944.	EWWP-00115380
3902.	EWWP-00115338	3945.	EWWP-00115381
3903.	EWWP-00115339	3946.	EWWP-00115382
3904.	EWWP-00115340	3947.	EWWP-00115383
3905.	EWWP-00115341	3948.	EWWP-00115384

BECKER Transfer Pricing Report

3949. EWWP-00115385	3992. EWWP-00115428
3950. EWWP-00115386	3993. EWWP-00115429
3951. EWWP-00115387	3994. EWWP-00115430
3952. EWWP-00115388	3995. EWWP-00115431
3953. EWWP-00115389	3996. EWWP-00115432
3954. EWWP-00115390	3997. EWWP-00115433
3955. EWWP-00115391	3998. EWWP-00115434
3956. EWWP-00115392	3999. EWWP-00115435
3957. EWWP-00115393	4000. EWWP-00115436
3958. EWWP-00115394	4001. EWWP-00115437
3959. EWWP-00115395	4002. EWWP-00115438
3960. EWWP-00115396	4003. EWWP-00115439
3961. EWWP-00115397	4004. EWWP-00115440
3962. EWWP-00115398	4005. EWWP-00115441
3963. EWWP-00115399	4006. EWWP-00115442
3964. EWWP-00115400	4007. EWWP-00115443
3965. EWWP-00115401	4008. EWWP-00115444
3966. EWWP-00115402	4009. EWWP-00115445
3967. EWWP-00115403	4010. EWWP-00115446
3968. EWWP-00115404	4011. EWWP-00115447
3969. EWWP-00115405	4012. EWWP-00115448
3970. EWWP-00115406	4013. EWWP-00115449
3971. EWWP-00115407	4014. EWWP-00115450
3972. EWWP-00115408	4015. EWWP-00115451
3973. EWWP-00115409	4016. EWWP-00115452
3974. EWWP-00115410	4017. EWWP-00115453
3975. EWWP-00115411	4018. EWWP-00115454
3976. EWWP-00115412	4019. EWWP-00115455
3977. EWWP-00115413	4020. EWWP-00115456
3978. EWWP-00115414	4021. EWWP-00115457
3979. EWWP-00115415	4022. EWWP-00115458
3980. EWWP-00115416	4023. EWWP-00115459
3981. EWWP-00115417	4024. EWWP-00115460
3982. EWWP-00115418	4025. EWWP-00115461
3983. EWWP-00115419	4026. EWWP-00115462
3984. EWWP-00115420	4027. EWWP-00115463
3985. EWWP-00115421	4028. EWWP-00115464
3986. EWWP-00115422	4029. EWWP-00115465
3987. EWWP-00115423	4030. EWWP-00115466
3988. EWWP-00115424	4031. EWWP-00115467
3989. EWWP-00115425	4032. EWWP-00115468
3990. EWWP-00115426	4033. EWWP-00115469
3991. EWWP-00115427	4034. EWWP-00115470

BECKER Transfer Pricing Report

4035. EWWP-00115471	4078. EWWP-00115514
4036. EWWP-00115472	4079. EWWP-00115515
4037. EWWP-00115473	4080. EWWP-00115516
4038. EWWP-00115474	4081. EWWP-00115517
4039. EWWP-00115475	4082. EWWP-00115518
4040. EWWP-00115476	4083. EWWP-00115519
4041. EWWP-00115477	4084. EWWP-00115520
4042. EWWP-00115478	4085. EWWP-00115521
4043. EWWP-00115479	4086. EWWP-00115522
4044. EWWP-00115480	4087. EWWP-00115523
4045. EWWP-00115481	4088. EWWP-00115524
4046. EWWP-00115482	4089. EWWP-00115525
4047. EWWP-00115483	4090. EWWP-00115526
4048. EWWP-00115484	4091. EWWP-00115527
4049. EWWP-00115485	4092. EWWP-00115528
4050. EWWP-00115486	4093. EWWP-00115529
4051. EWWP-00115487	4094. EWWP-00115530
4052. EWWP-00115488	4095. EWWP-00115531
4053. EWWP-00115489	4096. EWWP-00115532
4054. EWWP-00115490	4097. EWWP-00115533
4055. EWWP-00115491	4098. EWWP-00115534
4056. EWWP-00115492	4099. EWWP-00115535
4057. EWWP-00115493	4100. EWWP-00115536
4058. EWWP-00115494	4101. EWWP-00115537
4059. EWWP-00115495	4102. EWWP-00115538
4060. EWWP-00115496	4103. EWWP-00115539
4061. EWWP-00115497	4104. EWWP-00115540
4062. EWWP-00115498	4105. EWWP-00115541
4063. EWWP-00115499	4106. EWWP-00115542
4064. EWWP-00115500	4107. EWWP-00115543
4065. EWWP-00115501	4108. EWWP-00115544
4066. EWWP-00115502	4109. EWWP-00115545
4067. EWWP-00115503	4110. EWWP-00115546
4068. EWWP-00115504	4111. EWWP-00115547
4069. EWWP-00115505	4112. EWWP-00115548
4070. EWWP-00115506	4113. EWWP-00115549
4071. EWWP-00115507	4114. EWWP-00115550
4072. EWWP-00115508	4115. EWWP-00115551
4073. EWWP-00115509	4116. EWWP-00115552
4074. EWWP-00115510	4117. EWWP-00115553
4075. EWWP-00115511	4118. EWWP-00115554
4076. EWWP-00115512	4119. EWWP-00115555
4077. EWWP-00115513	4120. EWWP-00115556

BECKER Transfer Pricing Report

4121. EWWP-00115557	4164. EWWP-00115600
4122. EWWP-00115558	4165. EWWP-00115601
4123. EWWP-00115559	4166. EWWP-00115602
4124. EWWP-00115560	4167. EWWP-00115603
4125. EWWP-00115561	4168. EWWP-00115604
4126. EWWP-00115562	4169. EWWP-00115605
4127. EWWP-00115563	4170. EWWP-00115606
4128. EWWP-00115564	4171. EWWP-00115607
4129. EWWP-00115565	4172. EWWP-00115608
4130. EWWP-00115566	4173. EWWP-00115609
4131. EWWP-00115567	4174. EWWP-00115610
4132. EWWP-00115568	4175. EWWP-00115611
4133. EWWP-00115569	4176. EWWP-00115612
4134. EWWP-00115570	4177. EWWP-00115613
4135. EWWP-00115571	4178. EWWP-00115614
4136. EWWP-00115572	4179. EWWP-00115615
4137. EWWP-00115573	4180. EWWP-00115616
4138. EWWP-00115574	4181. EWWP-00115617
4139. EWWP-00115575	4182. EWWP-00115618
4140. EWWP-00115576	4183. EWWP-00115619
4141. EWWP-00115577	4184. EWWP-00115620
4142. EWWP-00115578	4185. EWWP-00115621
4143. EWWP-00115579	4186. EWWP-00115622
4144. EWWP-00115580	4187. EWWP-00115623
4145. EWWP-00115581	4188. EWWP-00115624
4146. EWWP-00115582	4189. EWWP-00115625
4147. EWWP-00115583	4190. EWWP-00115626
4148. EWWP-00115584	4191. EWWP-00115627
4149. EWWP-00115585	4192. EWWP-00115628
4150. EWWP-00115586	4193. EWWP-00115629
4151. EWWP-00115587	4194. EWWP-00115630
4152. EWWP-00115588	4195. EWWP-00115631
4153. EWWP-00115589	4196. EWWP-00115632
4154. EWWP-00115590	4197. EWWP-00115633
4155. EWWP-00115591	4198. EWWP-00115634
4156. EWWP-00115592	4199. EWWP-00115635
4157. EWWP-00115593	4200. EWWP-00115636
4158. EWWP-00115594	4201. EWWP-00115637
4159. EWWP-00115595	4202. EWWP-00115638
4160. EWWP-00115596	4203. EWWP-00115639
4161. EWWP-00115597	4204. EWWP-00115640
4162. EWWP-00115598	4205. EWWP-00115641
4163. EWWP-00115599	4206. EWWP-00115642

BECKER Transfer Pricing Report

4207. EWWP-00115643	4250. EWWP-00115686
4208. EWWP-00115644	4251. EWWP-00115687
4209. EWWP-00115645	4252. EWWP-00115688
4210. EWWP-00115646	4253. EWWP-00115689
4211. EWWP-00115647	4254. EWWP-00115690
4212. EWWP-00115648	4255. EWWP-00115691
4213. EWWP-00115649	4256. EWWP-00115692
4214. EWWP-00115650	4257. EWWP-00115693
4215. EWWP-00115651	4258. EWWP-00115694
4216. EWWP-00115652	4259. EWWP-00115695
4217. EWWP-00115653	4260. EWWP-00115696
4218. EWWP-00115654	4261. EWWP-00115697
4219. EWWP-00115655	4262. EWWP-00115698
4220. EWWP-00115656	4263. EWWP-00115699
4221. EWWP-00115657	4264. EWWP-00115700
4222. EWWP-00115658	4265. EWWP-00115701
4223. EWWP-00115659	4266. EWWP-00115702
4224. EWWP-00115660	4267. EWWP-00115703
4225. EWWP-00115661	4268. EWWP-00115704
4226. EWWP-00115662	4269. EWWP-00115705
4227. EWWP-00115663	4270. EWWP-00115706
4228. EWWP-00115664	4271. EWWP-00115707
4229. EWWP-00115665	4272. EWWP-00115708
4230. EWWP-00115666	4273. EWWP-00115709
4231. EWWP-00115667	4274. EWWP-00115710
4232. EWWP-00115668	4275. EWWP-00115711
4233. EWWP-00115669	4276. EWWP-00115712
4234. EWWP-00115670	4277. EWWP-00115713
4235. EWWP-00115671	4278. EWWP-00115714
4236. EWWP-00115672	4279. EWWP-00115715
4237. EWWP-00115673	4280. EWWP-00115716
4238. EWWP-00115674	4281. EWWP-00115717
4239. EWWP-00115675	4282. EWWP-00115718
4240. EWWP-00115676	4283. EWWP-00115719
4241. EWWP-00115677	4284. EWWP-00115720
4242. EWWP-00115678	4285. EWWP-00115721
4243. EWWP-00115679	4286. EWWP-00115722
4244. EWWP-00115680	4287. EWWP-00115723
4245. EWWP-00115681	4288. EWWP-00115724
4246. EWWP-00115682	4289. EWWP-00115725
4247. EWWP-00115683	4290. EWWP-00115726
4248. EWWP-00115684	4291. EWWP-00115727
4249. EWWP-00115685	4292. EWWP-00115728

BECKER Transfer Pricing Report

4293. EWWP-00115729	4336. EWWP-00115772
4294. EWWP-00115730	4337. EWWP-00115773
4295. EWWP-00115731	4338. EWWP-00115774
4296. EWWP-00115732	4339. EWWP-00115775
4297. EWWP-00115733	4340. EWWP-00115776
4298. EWWP-00115734	4341. EWWP-00115777
4299. EWWP-00115735	4342. EWWP-00115778
4300. EWWP-00115736	4343. EWWP-00115779
4301. EWWP-00115737	4344. EWWP-00115780
4302. EWWP-00115738	4345. EWWP-00115781
4303. EWWP-00115739	4346. EWWP-00115782
4304. EWWP-00115740	4347. EWWP-00115783
4305. EWWP-00115741	4348. EWWP-00115784
4306. EWWP-00115742	4349. EWWP-00115785
4307. EWWP-00115743	4350. EWWP-00115786
4308. EWWP-00115744	4351. EWWP-00115787
4309. EWWP-00115745	4352. EWWP-00115788
4310. EWWP-00115746	4353. EWWP-00115789
4311. EWWP-00115747	4354. EWWP-00115790
4312. EWWP-00115748	4355. EWWP-00115791
4313. EWWP-00115749	4356. EWWP-00115792
4314. EWWP-00115750	4357. EWWP-00115793
4315. EWWP-00115751	4358. EWWP-00115794
4316. EWWP-00115752	4359. EWWP-00115795
4317. EWWP-00115753	4360. EWWP-00115796
4318. EWWP-00115754	4361. EWWP-00115797
4319. EWWP-00115755	4362. EWWP-00115798
4320. EWWP-00115756	4363. EWWP-00115799
4321. EWWP-00115757	4364. EWWP-00115800
4322. EWWP-00115758	4365. EWWP-00115801
4323. EWWP-00115759	4366. EWWP-00115802
4324. EWWP-00115760	4367. EWWP-00115803
4325. EWWP-00115761	4368. EWWP-00115804
4326. EWWP-00115762	4369. EWWP-00115805
4327. EWWP-00115763	4370. EWWP-00115806
4328. EWWP-00115764	4371. EWWP-00115807
4329. EWWP-00115765	4372. EWWP-00115808
4330. EWWP-00115766	4373. EWWP-00115809
4331. EWWP-00115767	4374. EWWP-00115810
4332. EWWP-00115768	4375. EWWP-00115811
4333. EWWP-00115769	4376. EWWP-00115812
4334. EWWP-00115770	4377. EWWP-00115813
4335. EWWP-00115771	4378. EWWP-00115814

BECKER Transfer Pricing Report

4379. EWWP-00115815	4422. EWWP-00115859
4380. EWWP-00115816	4423. EWWP-00115860
4381. EWWP-00115817	4424. EWWP-00115861
4382. EWWP-00115818	4425. EWWP-00115862
4383. EWWP-00115819	4426. EWWP-00115863
4384. EWWP-00115820	4427. EWWP-00115864
4385. EWWP-00115821	4428. EWWP-00115865
4386. EWWP-00115822	4429. EWWP-00115866
4387. EWWP-00115823	4430. EWWP-00115867
4388. EWWP-00115824	4431. EWWP-00115868
4389. EWWP-00115825	4432. EWWP-00115869
4390. EWWP-00115826	4433. EWWP-00115870
4391. EWWP-00115827	4434. EWWP-00115871
4392. EWWP-00115828	4435. EWWP-00115872
4393. EWWP-00115829	4436. EWWP-00115873
4394. EWWP-00115830	4437. EWWP-00115874
4395. EWWP-00115831	4438. EWWP-00115875
4396. EWWP-00115832	4439. EWWP-00115876
4397. EWWP-00115833	4440. EWWP-00115877
4398. EWWP-00115834	4441. EWWP-00115878
4399. EWWP-00115835	4442. EWWP-00115879
4400. EWWP-00115836	4443. EWWP-00115880
4401. EWWP-00115837	4444. EWWP-00115881
4402. EWWP-00115838	4445. EWWP-00115882
4403. EWWP-00115839	4446. EWWP-00115883
4404. EWWP-00115840	4447. EWWP-00115884
4405. EWWP-00115841	4448. EWWP-00115885
4406. EWWP-00115842	4449. EWWP-00115886
4407. EWWP-00115844	4450. EWWP-00115887
4408. EWWP-00115845	4451. EWWP-00115888
4409. EWWP-00115846	4452. EWWP-00115889
4410. EWWP-00115847	4453. EWWP-00115890
4411. EWWP-00115848	4454. EWWP-00115891
4412. EWWP-00115849	4455. EWWP-00115892
4413. EWWP-00115850	4456. EWWP-00115893
4414. EWWP-00115851	4457. EWWP-00115894
4415. EWWP-00115852	4458. EWWP-00115895
4416. EWWP-00115853	4459. EWWP-00115896
4417. EWWP-00115854	4460. EWWP-00115897
4418. EWWP-00115855	4461. EWWP-00115898
4419. EWWP-00115856	4462. EWWP-00115899
4420. EWWP-00115857	4463. EWWP-00115900
4421. EWWP-00115858	4464. EWWP-00115901

BECKER Transfer Pricing Report

4465. EWWP-00115902	4508. EWWP-00115945
4466. EWWP-00115903	4509. EWWP-00115946
4467. EWWP-00115904	4510. EWWP-00115947
4468. EWWP-00115905	4511. EWWP-00115948
4469. EWWP-00115906	4512. EWWP-00115949
4470. EWWP-00115907	4513. EWWP-00115950
4471. EWWP-00115908	4514. EWWP-00115951
4472. EWWP-00115909	4515. EWWP-00115952
4473. EWWP-00115910	4516. EWWP-00115953
4474. EWWP-00115911	4517. EWWP-00115954
4475. EWWP-00115912	4518. EWWP-00115955
4476. EWWP-00115913	4519. EWWP-00115956
4477. EWWP-00115914	4520. EWWP-00115957
4478. EWWP-00115915	4521. EWWP-00115958
4479. EWWP-00115916	4522. EWWP-00115959
4480. EWWP-00115917	4523. EWWP-00115960
4481. EWWP-00115918	4524. EWWP-00115961
4482. EWWP-00115919	4525. EWWP-00115962
4483. EWWP-00115920	4526. EWWP-00115963
4484. EWWP-00115921	4527. EWWP-00115964
4485. EWWP-00115922	4528. EWWP-00115965
4486. EWWP-00115923	4529. EWWP-00115966
4487. EWWP-00115924	4530. EWWP-00115967
4488. EWWP-00115925	4531. EWWP-00115968
4489. EWWP-00115926	4532. EWWP-00115969
4490. EWWP-00115927	4533. EWWP-00115970
4491. EWWP-00115928	4534. EWWP-00115971
4492. EWWP-00115929	4535. EWWP-00115972
4493. EWWP-00115930	4536. EWWP-00115973
4494. EWWP-00115931	4537. EWWP-00115974
4495. EWWP-00115932	4538. EWWP-00115975
4496. EWWP-00115933	4539. EWWP-00115976
4497. EWWP-00115934	4540. EWWP-00115977
4498. EWWP-00115935	4541. EWWP-00115978
4499. EWWP-00115936	4542. EWWP-00115979
4500. EWWP-00115937	4543. EWWP-00115980
4501. EWWP-00115938	4544. EWWP-00115981
4502. EWWP-00115939	4545. EWWP-00115982
4503. EWWP-00115940	4546. EWWP-00115983
4504. EWWP-00115941	4547. EWWP-00115984
4505. EWWP-00115942	4548. EWWP-00115985
4506. EWWP-00115943	4549. EWWP-00115986
4507. EWWP-00115944	4550. EWWP-00115987

BECKER Transfer Pricing Report

4551. EWWP-00115988	4594. EXHJ_00000040
4552. EWWP-00115989	4595. EXHJ_00000045
4553. EWWP-00115990	4596. EXHJ_00000050
4554. EWWP-00115991	4597. EXHJ_00000051
4555. EWWP-00115992	4598. EXHJ_00000054
4556. EWWP-00115993	4599. EXHJ_00000057
4557. EWWP-00115994	4600. EXHJ_00000058
4558. EWWP-00115995	4601. EXHJ_00000061
4559. EWWP-00115996	4602. EXHJ_00000065
4560. EWWP-00115997	4603. EXHJ_00000068
4561. EWWP-00115998	4604. EXHJ_00000071
4562. EWWP-00115999	4605. EXHJ_00000075
4563. EWWP-00116000	4606. EXHJ_00000079
4564. EWWP-00116001	4607. EXHJ_00000083
4565. EWWP-00116002	4608. EXHJ_00000087
4566. EWWP-00116003	4609. EXHJ_00000088
4567. EWWP-00116004	4610. EXHJ_00000093
4568. EWWP-00116005	4611. EXHJ_00000098
4569. EWWP-00116006	4612. EXHJ_00000100
4570. EWWP-00116007	4613. EXHJ_00000105
4571. EWWP-00116008	4614. EXHJ_00000110
4572. EWWP-00116009	4615. EXHJ_00000115
4573. EWWP-00116010	4616. EXHJ_00000120
4574. EWWP-00116011	4617. EXHJ_00000125
4575. EWWP-00116012	4618. EXHJ_00000152
4576. EWWP-00116013	4619. EXHJ_00000157
4577. EWWP-00116014	4620. EXHJ_00000176
4578. EWWP-00116015	4621. EXHJ_00000186
4579. EWWPSUP-0000001	4622. EXHJ_00000191
4580. EWWPSUP-0000082	4623. EXHJ_00000199
4581. EWWPSUP-0000185	4624. EXHJ_00000208
4582. EWWPSUP-0000211	4625. EXHJ_00000217
4583. EXHJ_00000001	4626. EXHJ_00000223
4584. EXHJ_00000003	4627. EXHJ_00000241
4585. EXHJ_00000006	4628. EXHJ_00000252
4586. EXHJ_00000010	4629. EXHJ_00000253
4587. EXHJ_00000012	4630. EXHJ_00000254
4588. EXHJ_00000015	4631. EXHJ_00000254
4589. EXHJ_00000019	4632. EXHJ_00000262
4590. EXHJ_00000023	4633. EXHJ_00000262
4591. EXHJ_00000027	4634. EXHJ_00000264
4592. EXHJ_00000031	4635. EXHJ_00000264
4593. EXHJ_00000035	4636. EXHJ_00000266

BECKER Transfer Pricing Report

4637. EXHJ_00000266	4680. EXHJ_00001060
4638. EXHJ_00000380	4681. EXHJ_00001080
4639. EXHJ_00000380	4682. EXHJ_00001100
4640. EXHJ_00000444	4683. EXHJ_00001124
4641. EXHJ_00000444	4684. EXHJ_00001140
4642. EXHJ_00000465	4685. EXHJ_00001156
4643. EXHJ_00000493	4686. EXHJ_00001176
4644. EXHJ_00000517	4687. EXHJ_00001192
4645. EXHJ_00000541	4688. EXHJ_00001208
4646. EXHJ_00000553	4689. EXHJ_00001228
4647. EXHJ_00000569	4690. EXHJ_00001244
4648. EXHJ_00000585	4691. EXHJ_00001260
4649. EXHJ_00000601	4692. EXHJ_00001280
4650. EXHJ_00000621	4693. EXHJ_00001300
4651. EXHJ_00000641	4694. EXHJ_00001320
4652. EXHJ_00000661	4695. EXHJ_00001340
4653. EXHJ_00000685	4696. EXHJ_00001368
4654. EXHJ_00000708	4697. EXHJ_00001396
4655. EXHJ_00000732	4698. EXHJ_00001422
4656. EXHJ_00000744	4699. EXHJ_00001450
4657. EXHJ_00000756	4700. EXHJ_00001489
4658. EXHJ_00000768	4701. EXHJ_00001532
4659. EXHJ_00000780	4702. EXHJ_00001583
4660. EXHJ_00000792	4703. EXHJ_00001634
4661. EXHJ_00000804	4704. EXHJ_00001686
4662. EXHJ_00000816	4705. EXHJ_00001746
4663. EXHJ_00000828	4706. EXHJ_00001805
4664. EXHJ_00000840	4707. EXHJ_00001868
4665. EXHJ_00000852	4708. EXHJ_00001931
4666. EXHJ_00000864	4709. EXHJ_00001989
4667. EXHJ_00000876	4710. EXHJ_00002045
4668. EXHJ_00000888	4711. EXHJ_00002113
4669. EXHJ_00000896	4712. EXHJ_00002182
4670. EXHJ_00000908	4713. EXHJ_00002268
4671. EXHJ_00000920	4714. EXHJ_00002344
4672. EXHJ_00000932	4715. EXHJ_00002416
4673. EXHJ_00000944	4716. EXHJ_00002490
4674. EXHJ_00000956	4717. EXHJ_00002568
4675. EXHJ_00000968	4718. EXHJ_00002652
4676. EXHJ_00000980	4719. EXHJ_00002723
4677. EXHJ_00001000	4720. EXHJ_00002791
4678. EXHJ_00001020	4721. EXHJ_00002863
4679. EXHJ_00001040	4722. EXHJ_00002939

BECKER Transfer Pricing Report

4723. EXHJ_00003033	4766. TCCC-00002916
4724. EXHJ_00003151	4767. TCCC-00002918
4725. EXHJ_00003274	4768. TCCC-00002918
4726. EXHJ_00003414	4769. TCCC-00002943
4727. EXHJ_00003556	4770. TCCC-00002943
4728. EXHJ_00003814	4771. TCCC-00002948
4729. EXHJ_00003998	4772. TCCC-00002948
4730. EXHJ_00004267	4773. TCCC-00002956
4731. TCCC-00000324	4774. TCCC-00002956
4732. TCCC-00000632	4775. TCCC-00002962
4733. TCCC-00000632	4776. TCCC-00002969
4734. TCCC-00000639	4777. TCCC-00002969
4735. TCCC-00000639	4778. TCCC-00002971
4736. TCCC-00001138	4779. TCCC-00002971
4737. TCCC-00001489	4780. TCCC-00002979
4738. TCCC-00001739	4781. TCCC-00002981
4739. TCCC-00002095	4782. TCCC-00002981
4740. TCCC-00002095	4783. TCCC-00002989
4741. TCCC-00002098	4784. TCCC-00002992
4742. TCCC-00002098	4785. TCCC-00002996
4743. TCCC-00002858	4786. TCCC-00002996
4744. TCCC-00002863	4787. TCCC-00003002
4745. TCCC-00002863	4788. TCCC-00003002
4746. TCCC-00002867	4789. TCCC-00003007
4747. TCCC-00002867	4790. TCCC-00003007
4748. TCCC-00002874	4791. TCCC-00003014
4749. TCCC-00002874	4792. TCCC-00003014
4750. TCCC-00002879	4793. TCCC-00003017
4751. TCCC-00002879	4794. TCCC-00003017
4752. TCCC-00002882	4795. TCCC-00003024
4753. TCCC-00002882	4796. TCCC-00003024
4754. TCCC-00002885	4797. TCCC-00003027
4755. TCCC-00002885	4798. TCCC-00003027
4756. TCCC-00002887	4799. TCCC-00003073
4757. TCCC-00002887	4800. TCCC-00003075
4758. TCCC-00002892	4801. TCCC-00003075
4759. TCCC-00002902	4802. TCCC-00003078
4760. TCCC-00002902	4803. TCCC-00003078
4761. TCCC-00002907	4804. TCCC-00003083
4762. TCCC-00002907	4805. TCCC-00003083
4763. TCCC-00002912	4806. TCCC-00003088
4764. TCCC-00002912	4807. TCCC-00003088
4765. TCCC-00002914	4808. TCCC-00003092

BECKER Transfer Pricing Report

4809.	TCCC-00003092	4852.	TCCC-00005465
4810.	TCCC-00003102	4853.	TCCC-00005468
4811.	TCCC-00003102	4854.	TCCC-00005472
4812.	TCCC-00003106	4855.	TCCC-00005472
4813.	TCCC-00003106	4856.	TCCC-00005476
4814.	TCCC-00003113	4857.	TCCC-00005480
4815.	TCCC-00003113	4858.	TCCC-00005482
4816.	TCCC-00003115	4859.	TCCC-00005482
4817.	TCCC-00003115	4860.	TCCC-00005486
4818.	TCCC-00003118	4861.	TCCC-00005490
4819.	TCCC-00003118	4862.	TCCC-00005494
4820.	TCCC-00003164	4863.	TCCC-00005497
4821.	TCCC-00004238	4864.	TCCC-00005501
4822.	TCCC-00004240	4865.	TCCC-00005504
4823.	TCCC-00004240	4866.	TCCC-00005508
4824.	TCCC-00004251	4867.	TCCC-00005512
4825.	TCCC-00004418	4868.	TCCC-00005516
4826.	TCCC-00004426	4869.	TCCC-00005530
4827.	TCCC-00004426	4870.	TCCC-00005533
4828.	TCCC-00004448	4871.	TCCC-00005537
4829.	TCCC-00004473	4872.	TCCC-00005549
4830.	TCCC-00004473	4873.	TCCC-00005553
4831.	TCCC-00005137	4874.	TCCC-00005556
4832.	TCCC-00005362	4875.	TCCC-00005560
4833.	TCCC-00005366	4876.	TCCC-00005564
4834.	TCCC-00005378	4877.	TCCC-00005568
4835.	TCCC-00005390	4878.	TCCC-00005572
4836.	TCCC-00005393	4879.	TCCC-00005822
4837.	TCCC-00005397	4880.	TCCC-00006037
4838.	TCCC-00005401	4881.	TCCC-00006087
4839.	TCCC-00005405	4882.	TCCC-00006136
4840.	TCCC-00005409	4883.	TCCC-00006555
4841.	TCCC-00005413	4884.	TCCC-00006560
4842.	TCCC-00005417	4885.	TCCC-00006564
4843.	TCCC-00005435	4886.	TCCC-00006565
4844.	TCCC-00005438	4887.	TCCC-00006577
4845.	TCCC-00005442	4888.	TCCC-00006579
4846.	TCCC-00005446	4889.	TCCC-00006583
4847.	TCCC-00005450	4890.	TCCC-00006607
4848.	TCCC-00005453	4891.	TCCC-00006673
4849.	TCCC-00005456	4892.	TCCC-00006739
4850.	TCCC-00005460	4893.	TCCC-00006741
4851.	TCCC-00005462	4894.	TCCC-00007028

BECKER Transfer Pricing Report

4895.	TCCC-00007053	4938.	TCCC-00027247
4896.	TCCC-00007053	4939.	TCCC-00027253
4897.	TCCC-00007057	4940.	TCCC-00027255
4898.	TCCC-00007098	4941.	TCCC-00027257
4899.	TCCC-00007790	4942.	TCCC-00027259
4900.	TCCC-00007791	4943.	TCCC-00027334
4901.	TCCC-00008055	4944.	TCCC-00027412
4902.	TCCC-00008181	4945.	TCCC-00027415
4903.	TCCC-00008659	4946.	TCCC-00027420
4904.	TCCC-00008661	4947.	TCCC-00027423
4905.	TCCC-00008669	4948.	TCCC-00027424
4906.	TCCC-00008703	4949.	TCCC-00027544
4907.	TCCC-00008953	4950.	TCCC-00027626
4908.	TCCC-00008995	4951.	TCCC-00027635
4909.	TCCC-00017392	4952.	TCCC-00027648
4910.	TCCC-00017682	4953.	TCCC-00027649
4911.	TCCC-00017930	4954.	TCCC-00027660
4912.	TCCC-00018035	4955.	TCCC-00027663
4913.	TCCC-00018059	4956.	TCCC-00027715
4914.	TCCC-00020981	4957.	TCCC-00027720
4915.	TCCC-00021411	4958.	TCCC-00027720
4916.	TCCC-00021440	4959.	TCCC-00027721
4917.	TCCC-00021448	4960.	TCCC-00027722
4918.	TCCC-00022671	4961.	TCCC-00027725
4919.	TCCC-00025460	4962.	TCCC-00027726
4920.	TCCC-00026551	4963.	TCCC-00027730
4921.	TCCC-00026559	4964.	TCCC-00027746
4922.	TCCC-00026697	4965.	TCCC-00027794
4923.	TCCC-00026727	4966.	TCCC-00027820
4924.	TCCC-00026735	4967.	TCCC-00027869
4925.	TCCC-00026743	4968.	TCCC-00027921
4926.	TCCC-00026814	4969.	TCCC-00027971
4927.	TCCC-00026817	4970.	TCCC-00028003
4928.	TCCC-00026821	4971.	TCCC-00028180
4929.	TCCC-00026835	4972.	TCCC-00028208
4930.	TCCC-00026849	4973.	TCCC-00028268
4931.	TCCC-00026850	4974.	TCCC-00028273
4932.	TCCC-00026857	4975.	TCCC-00028372
4933.	TCCC-00026922	4976.	TCCC-00028417
4934.	TCCC-00026926	4977.	TCCC-00028481
4935.	TCCC-00027067	4978.	TCCC-00028517
4936.	TCCC-00027140	4979.	TCCC-00028529
4937.	TCCC-00027215	4980.	TCCC-00028575

BECKER Transfer Pricing Report

4981.	TCCC-00028616	5024.	TCCC-00030529
4982.	TCCC-00028632	5025.	TCCC-00030532
4983.	TCCC-00028647	5026.	TCCC-00030541
4984.	TCCC-00028660	5027.	TCCC-00030622
4985.	TCCC-00028676	5028.	TCCC-00030627
4986.	TCCC-00028688	5029.	TCCC-00030634
4987.	TCCC-00028726	5030.	TCCC-00030644
4988.	TCCC-00028740	5031.	TCCC-00030646
4989.	TCCC-00028755	5032.	TCCC-00030652
4990.	TCCC-00028764	5033.	TCCC-00030671
4991.	TCCC-00028779	5034.	TCCC-00030682
4992.	TCCC-00028795	5035.	TCCC-00030686
4993.	TCCC-00028810	5036.	TCCC-00030688
4994.	TCCC-00028819	5037.	TCCC-00030692
4995.	TCCC-00028832	5038.	TCCC-00030702
4996.	TCCC-00028848	5039.	TCCC-00030713
4997.	TCCC-00028863	5040.	TCCC-00030715
4998.	TCCC-00028873	5041.	TCCC-00030716
4999.	TCCC-00028887	5042.	TCCC-00030721
5000.	TCCC-00028903	5043.	TCCC-00030721
5001.	TCCC-00028932	5044.	TCCC-00030722
5002.	TCCC-00028947	5045.	TCCC-00030722
5003.	TCCC-00028963	5046.	TCCC-00030723
5004.	TCCC-00028979	5047.	TCCC-00030739
5005.	TCCC-00028995	5048.	TCCC-00030748
5006.	TCCC-00029018	5049.	TCCC-00031100
5007.	TCCC-00029051	5050.	TCCC-00031105
5008.	TCCC-00029066	5051.	TCCC-00031107
5009.	TCCC-00029075	5052.	TCCC-00031109
5010.	TCCC-00029150	5053.	TCCC-00031112
5011.	TCCC-00029191	5054.	TCCC-00031118
5012.	TCCC-00029229	5055.	TCCC-00031120
5013.	TCCC-00029239	5056.	TCCC-00031129
5014.	TCCC-00029915	5057.	TCCC-00031261
5015.	TCCC-00030407	5058.	TCCC-00031359
5016.	TCCC-00030480	5059.	TCCC-00031460
5017.	TCCC-00030488	5060.	TCCC-00031465
5018.	TCCC-00030489	5061.	TCCC-00031466
5019.	TCCC-00030489	5062.	TCCC-00031481
5020.	TCCC-00030490	5063.	TCCC-00031487
5021.	TCCC-00030496	5064.	TCCC-00031490
5022.	TCCC-00030519	5065.	TCCC-00031490
5023.	TCCC-00030526	5066.	TCCC-00031491

BECKER Transfer Pricing Report

5067.	TCCC-00031508	5110.	TCCC-00032651
5068.	TCCC-00031510	5111.	TCCC-00032651
5069.	TCCC-00031520	5112.	TCCC-00032652
5070.	TCCC-00031529	5113.	TCCC-00032654
5071.	TCCC-00031530	5114.	TCCC-00032659
5072.	TCCC-00031539	5115.	TCCC-00032668
5073.	TCCC-00031557	5116.	TCCC-00032675
5074.	TCCC-00031587	5117.	TCCC-00032677
5075.	TCCC-00031669	5118.	TCCC-00032678
5076.	TCCC-00031677	5119.	TCCC-00032694
5077.	TCCC-00031680	5120.	TCCC-00032719
5078.	TCCC-00031682	5121.	TCCC-00032727
5079.	TCCC-00031684	5122.	TCCC-00032730
5080.	TCCC-00031780	5123.	TCCC-00032733
5081.	TCCC-00031820	5124.	TCCC-00032739
5082.	TCCC-00031860	5125.	TCCC-00032825
5083.	TCCC-00031914	5126.	TCCC-00032840
5084.	TCCC-00031918	5127.	TCCC-00032851
5085.	TCCC-00031982	5128.	TCCC-00032852
5086.	TCCC-00032083	5129.	TCCC-00032856
5087.	TCCC-00032084	5130.	TCCC-00032877
5088.	TCCC-00032085	5131.	TCCC-00032911
5089.	TCCC-00032086	5132.	TCCC-00032925
5090.	TCCC-00032087	5133.	TCCC-00032938
5091.	TCCC-00032088	5134.	TCCC-00032962
5092.	TCCC-00032089	5135.	TCCC-00032967
5093.	TCCC-00032090	5136.	TCCC-00032970
5094.	TCCC-00032091	5137.	TCCC-00032981
5095.	TCCC-00032092	5138.	TCCC-00033029
5096.	TCCC-00032093	5139.	TCCC-00033030
5097.	TCCC-00032094	5140.	TCCC-00033047
5098.	TCCC-00032095	5141.	TCCC-00033052
5099.	TCCC-00032096	5142.	TCCC-00033054
5100.	TCCC-00032097	5143.	TCCC-00033065
5101.	TCCC-00032098	5144.	TCCC-00033067
5102.	TCCC-00032597	5145.	TCCC-00033071
5103.	TCCC-00032630	5146.	TCCC-00033075
5104.	TCCC-00032630	5147.	TCCC-00033075
5105.	TCCC-00032631	5148.	TCCC-00033076
5106.	TCCC-00032642	5149.	TCCC-00033085
5107.	TCCC-00032643	5150.	TCCC-00033095
5108.	TCCC-00032647	5151.	TCCC-00033103
5109.	TCCC-00032649	5152.	TCCC-00033123

BECKER Transfer Pricing Report

5153.	TCCC-00033143	5196.	TCCC-00037549
5154.	TCCC-00033148	5197.	TCCC-00037551
5155.	TCCC-00033150	5198.	TCCC-00037554
5156.	TCCC-00033153	5199.	TCCC-00037561
5157.	TCCC-00033157	5200.	TCCC-00037562
5158.	TCCC-00033158	5201.	TCCC-00037562
5159.	TCCC-00033160	5202.	TCCC-00037563
5160.	TCCC-00033162	5203.	TCCC-00037563
5161.	TCCC-00033162	5204.	TCCC-00037564
5162.	TCCC-00033163	5205.	TCCC-00037568
5163.	TCCC-00033164	5206.	TCCC-00037572
5164.	TCCC-00033167	5207.	TCCC-00037572
5165.	TCCC-00033170	5208.	TCCC-00037573
5166.	TCCC-00033182	5209.	TCCC-00037573
5167.	TCCC-00033182	5210.	TCCC-00037574
5168.	TCCC-00033183	5211.	TCCC-00037582
5169.	TCCC-00033183	5212.	TCCC-00037610
5170.	TCCC-00033579	5213.	TCCC-00037610
5171.	TCCC-00034728	5214.	TCCC-00037611
5172.	TCCC-00034965	5215.	TCCC-00037611
5173.	TCCC-00036445	5216.	TCCC-00037612
5174.	TCCC-00037206	5217.	TCCC-00037616
5175.	TCCC-00037291	5218.	TCCC-00037624
5176.	TCCC-00037440	5219.	TCCC-00037624
5177.	TCCC-00037445	5220.	TCCC-00037625
5178.	TCCC-00037447	5221.	TCCC-00037625
5179.	TCCC-00037449	5222.	TCCC-00037626
5180.	TCCC-00037454	5223.	TCCC-00037626
5181.	TCCC-00037499	5224.	TCCC-00037627
5182.	TCCC-00037500	5225.	TCCC-00037632
5183.	TCCC-00037503	5226.	TCCC-00037632
5184.	TCCC-00037512	5227.	TCCC-00037633
5185.	TCCC-00037517	5228.	TCCC-00037636
5186.	TCCC-00037520	5229.	TCCC-00037640
5187.	TCCC-00037524	5230.	TCCC-00037644
5188.	TCCC-00037529	5231.	TCCC-00037648
5189.	TCCC-00037533	5232.	TCCC-00037653
5190.	TCCC-00037538	5233.	TCCC-00037653
5191.	TCCC-00037538	5234.	TCCC-00037654
5192.	TCCC-00037539	5235.	TCCC-00037654
5193.	TCCC-00037545	5236.	TCCC-00037655
5194.	TCCC-00037548	5237.	TCCC-00037655
5195.	TCCC-00037548	5238.	TCCC-00037656

BECKER Transfer Pricing Report

5239.	TCCC-00037667	5282.	TCCC-00038251
5240.	TCCC-00037672	5283.	TCCC-00038252
5241.	TCCC-00037675	5284.	TCCC-00038252
5242.	TCCC-00037676	5285.	TCCC-00038253
5243.	TCCC-00037681	5286.	TCCC-00038256
5244.	TCCC-00037684	5287.	TCCC-00038262
5245.	TCCC-00037688	5288.	TCCC-00038265
5246.	TCCC-00037693	5289.	TCCC-00038278
5247.	TCCC-00037697	5290.	TCCC-00038282
5248.	TCCC-00037697	5291.	TCCC-00038286
5249.	TCCC-00037698	5292.	TCCC-00038288
5250.	TCCC-00037699	5293.	TCCC-00038288
5251.	TCCC-00037700	5294.	TCCC-00038289
5252.	TCCC-00037700	5295.	TCCC-00038290
5253.	TCCC-00037701	5296.	TCCC-00038293
5254.	TCCC-00037705	5297.	TCCC-00038298
5255.	TCCC-00037708	5298.	TCCC-00038300
5256.	TCCC-00037710	5299.	TCCC-00038300
5257.	TCCC-00037721	5300.	TCCC-00038301
5258.	TCCC-00037726	5301.	TCCC-00038302
5259.	TCCC-00037731	5302.	TCCC-00038307
5260.	TCCC-00037735	5303.	TCCC-00038310
5261.	TCCC-00037735	5304.	TCCC-00038310
5262.	TCCC-00037736	5305.	TCCC-00038311
5263.	TCCC-00037736	5306.	TCCC-00038312
5264.	TCCC-00037737	5307.	TCCC-00038316
5265.	TCCC-00037737	5308.	TCCC-00038317
5266.	TCCC-00037738	5309.	TCCC-00038317
5267.	TCCC-00037738	5310.	TCCC-00038318
5268.	TCCC-00037995	5311.	TCCC-00038318
5269.	TCCC-00038149	5312.	TCCC-00038319
5270.	TCCC-00038174	5313.	TCCC-00038319
5271.	TCCC-00038184	5314.	TCCC-00038320
5272.	TCCC-00038189	5315.	TCCC-00038321
5273.	TCCC-00038194	5316.	TCCC-00038325
5274.	TCCC-00038195	5317.	TCCC-00038327
5275.	TCCC-00038198	5318.	TCCC-00038331
5276.	TCCC-00038199	5319.	TCCC-00038332
5277.	TCCC-00038204	5320.	TCCC-00038335
5278.	TCCC-00038207	5321.	TCCC-00038340
5279.	TCCC-00038212	5322.	TCCC-00038340
5280.	TCCC-00038217	5323.	TCCC-00038341
5281.	TCCC-00038250	5324.	TCCC-00038341

BECKER Transfer Pricing Report

5325.	TCCC-00038342	5368.	TCCC-00038744
5326.	TCCC-00038342	5369.	TCCC-00038744
5327.	TCCC-00038343	5370.	TCCC-00038745
5328.	TCCC-00038343	5371.	TCCC-00038746
5329.	TCCC-00038344	5372.	TCCC-00038749
5330.	TCCC-00038346	5373.	TCCC-00038755
5331.	TCCC-00038369	5374.	TCCC-00038758
5332.	TCCC-00038393	5375.	TCCC-00038762
5333.	TCCC-00038398	5376.	TCCC-00038766
5334.	TCCC-00038403	5377.	TCCC-00038773
5335.	TCCC-00038404	5378.	TCCC-00038776
5336.	TCCC-00038404	5379.	TCCC-00038781
5337.	TCCC-00038405	5380.	TCCC-00038781
5338.	TCCC-00038406	5381.	TCCC-00038782
5339.	TCCC-00038406	5382.	TCCC-00038782
5340.	TCCC-00038407	5383.	TCCC-00038783
5341.	TCCC-00038408	5384.	TCCC-00038792
5342.	TCCC-00038409	5385.	TCCC-00038793
5343.	TCCC-00038414	5386.	TCCC-00038796
5344.	TCCC-00038418	5387.	TCCC-00038796
5345.	TCCC-00038422	5388.	TCCC-00038797
5346.	TCCC-00038427	5389.	TCCC-00038801
5347.	TCCC-00038431	5390.	TCCC-00038806
5348.	TCCC-00038433	5391.	TCCC-00038809
5349.	TCCC-00038438	5392.	TCCC-00038815
5350.	TCCC-00038443	5393.	TCCC-00038820
5351.	TCCC-00038443	5394.	TCCC-00038822
5352.	TCCC-00038444	5395.	TCCC-00038823
5353.	TCCC-00038444	5396.	TCCC-00038824
5354.	TCCC-00038445	5397.	TCCC-00038824
5355.	TCCC-00038473	5398.	TCCC-00038825
5356.	TCCC-00038473	5399.	TCCC-00038828
5357.	TCCC-00038604	5400.	TCCC-00038831
5358.	TCCC-00038612	5401.	TCCC-00038834
5359.	TCCC-00038703	5402.	TCCC-00038837
5360.	TCCC-00038709	5403.	TCCC-00038838
5361.	TCCC-00038713	5404.	TCCC-00038840
5362.	TCCC-00038717	5405.	TCCC-00038840
5363.	TCCC-00038719	5406.	TCCC-00038841
5364.	TCCC-00038727	5407.	TCCC-00038841
5365.	TCCC-00038735	5408.	TCCC-00038842
5366.	TCCC-00038738	5409.	TCCC-00038843
5367.	TCCC-00038743	5410.	TCCC-00038847

BECKER Transfer Pricing Report

5411.	TCCC-00038850	5454.	TCCC-00039511
5412.	TCCC-00038853	5455.	TCCC-00039515
5413.	TCCC-00038857	5456.	TCCC-00039517
5414.	TCCC-00038888	5457.	TCCC-00039520
5415.	TCCC-00038889	5458.	TCCC-00039528
5416.	TCCC-00038893	5459.	TCCC-00039532
5417.	TCCC-00038897	5460.	TCCC-00039536
5418.	TCCC-00038897	5461.	TCCC-00039541
5419.	TCCC-00038898	5462.	TCCC-00039541
5420.	TCCC-00038930	5463.	TCCC-00039542
5421.	TCCC-00038931	5464.	TCCC-00039542
5422.	TCCC-00038931	5465.	TCCC-00039543
5423.	TCCC-00038932	5466.	TCCC-00039543
5424.	TCCC-00038933	5467.	TCCC-00039544
5425.	TCCC-00038936	5468.	TCCC-00039544
5426.	TCCC-00038940	5469.	TCCC-00039545
5427.	TCCC-00038943	5470.	TCCC-00039546
5428.	TCCC-00038945	5471.	TCCC-00039550
5429.	TCCC-00038949	5472.	TCCC-00039555
5430.	TCCC-00038953	5473.	TCCC-00039560
5431.	TCCC-00038954	5474.	TCCC-00039568
5432.	TCCC-00038980	5475.	TCCC-00039572
5433.	TCCC-00038980	5476.	TCCC-00039572
5434.	TCCC-00038981	5477.	TCCC-00039573
5435.	TCCC-00038981	5478.	TCCC-00039573
5436.	TCCC-00038982	5479.	TCCC-00039574
5437.	TCCC-00038983	5480.	TCCC-00039586
5438.	TCCC-00038983	5481.	TCCC-00039590
5439.	TCCC-00038984	5482.	TCCC-00039591
5440.	TCCC-00038984	5483.	TCCC-00039594
5441.	TCCC-00039377	5484.	TCCC-00039598
5442.	TCCC-00039378	5485.	TCCC-00039603
5443.	TCCC-00039382	5486.	TCCC-00039611
5444.	TCCC-00039385	5487.	TCCC-00039611
5445.	TCCC-00039386	5488.	TCCC-00039612
5446.	TCCC-00039495	5489.	TCCC-00039613
5447.	TCCC-00039497	5490.	TCCC-00039615
5448.	TCCC-00039499	5491.	TCCC-00039616
5449.	TCCC-00039504	5492.	TCCC-00039616
5450.	TCCC-00039504	5493.	TCCC-00039617
5451.	TCCC-00039505	5494.	TCCC-00039618
5452.	TCCC-00039505	5495.	TCCC-00039625
5453.	TCCC-00039506	5496.	TCCC-00039625

BECKER Transfer Pricing Report

5497.	TCCC-00039626	5540.	TCCC-00039737
5498.	TCCC-00039630	5541.	TCCC-00039738
5499.	TCCC-00039631	5542.	TCCC-00040424
5500.	TCCC-00039634	5543.	TCCC-00040429
5501.	TCCC-00039638	5544.	TCCC-00040467
5502.	TCCC-00039645	5545.	TCCC-00040633
5503.	TCCC-00039649	5546.	TCCC-00040682
5504.	TCCC-00039654	5547.	TCCC-00041621
5505.	TCCC-00039654	5548.	TCCC-00041622
5506.	TCCC-00039655	5549.	TCCC-00041624
5507.	TCCC-00039655	5550.	TCCC-00041631
5508.	TCCC-00039656	5551.	TCCC-00041634
5509.	TCCC-00039660	5552.	TCCC-00042486
5510.	TCCC-00039661	5553.	TCCC-00044075
5511.	TCCC-00039664	5554.	TCCC-00044101
5512.	TCCC-00039671	5555.	TCCC-00044189
5513.	TCCC-00039671	5556.	TCCC-00045060
5514.	TCCC-00039672	5557.	TCCC-00045061
5515.	TCCC-00039680	5558.	TCCC-00045063
5516.	TCCC-00039684	5559.	TCCC-00045089
5517.	TCCC-00039704	5560.	TCCC-00045095
5518.	TCCC-00039704	5561.	TCCC-00046599
5519.	TCCC-00039705	5562.	TCCC-00046833
5520.	TCCC-00039705	5563.	TCCC-00046872
5521.	TCCC-00039706	5564.	TCCC-00046876
5522.	TCCC-00039706	5565.	TCCC-00047612
5523.	TCCC-00039707	5566.	TCCC-00047612
5524.	TCCC-00039711	5567.	TCCC-00048900
5525.	TCCC-00039714	5568.	TCCC-00048956
5526.	TCCC-00039718	5569.	TCCC-00048956
5527.	TCCC-00039726	5570.	TCCC-00048957
5528.	TCCC-00039731	5571.	TCCC-00048967
5529.	TCCC-00039732	5572.	TCCC-00048967
5530.	TCCC-00039732	5573.	TCCC-00049006
5531.	TCCC-00039733	5574.	TCCC-00052241
5532.	TCCC-00039733	5575.	TCCC-00052328
5533.	TCCC-00039734	5576.	TCCC-00052328
5534.	TCCC-00039734	5577.	TCCC-00052329
5535.	TCCC-00039735	5578.	TCCC-00052379
5536.	TCCC-00039735	5579.	TCCC-00052401
5537.	TCCC-00039736	5580.	TCCC-00052427
5538.	TCCC-00039736	5581.	TCCC-00052427
5539.	TCCC-00039737	5582.	TCCC-00052428

BECKER Transfer Pricing Report

5583.	TCCC-00052429	5626.	TCCC-00053759
5584.	TCCC-00052430	5627.	TCCC-00053769
5585.	TCCC-00052436	5628.	TCCC-00053770
5586.	TCCC-00052437	5629.	TCCC-00053772
5587.	TCCC-00052439	5630.	TCCC-00053773
5588.	TCCC-00052440	5631.	TCCC-00053774
5589.	TCCC-00052441	5632.	TCCC-00053775
5590.	TCCC-00052442	5633.	TCCC-00053779
5591.	TCCC-00052443	5634.	TCCC-00053780
5592.	TCCC-00052711	5635.	TCCC-00053783
5593.	TCCC-00052715	5636.	TCCC-00053785
5594.	TCCC-00052716	5637.	TCCC-00053802
5595.	TCCC-00052720	5638.	TCCC-00053805
5596.	TCCC-00052728	5639.	TCCC-00053833
5597.	TCCC-00052729	5640.	TCCC-00053837
5598.	TCCC-00052735	5641.	TCCC-00054778
5599.	TCCC-00052739	5642.	TCCC-00055109
5600.	TCCC-00052740	5643.	TCCC-00055117
5601.	TCCC-00052750	5644.	TCCC-00055129
5602.	TCCC-00052751	5645.	TCCC-00055137
5603.	TCCC-00052752	5646.	TCCC-00055137
5604.	TCCC-00052757	5647.	TCCC-00055138
5605.	TCCC-00052763	5648.	TCCC-00055174
5606.	TCCC-00052769	5649.	TCCC-00055175
5607.	TCCC-00052770	5650.	TCCC-00055176
5608.	TCCC-00052772	5651.	TCCC-00055195
5609.	TCCC-00052773	5652.	TCCC-00055213
5610.	TCCC-00052900	5653.	TCCC-00055214
5611.	TCCC-00052908	5654.	TCCC-00055232
5612.	TCCC-00052913	5655.	TCCC-00055247
5613.	TCCC-00052914	5656.	TCCC-00055270
5614.	TCCC-00052915	5657.	TCCC-00055288
5615.	TCCC-00052917	5658.	TCCC-00056432
5616.	TCCC-00052918	5659.	TCCC-00056436
5617.	TCCC-00052922	5660.	TCCC-00056454
5618.	TCCC-00052923	5661.	TCCC-00056502
5619.	TCCC-00052924	5662.	TCCC-00056555
5620.	TCCC-00052932	5663.	TCCC-00056591
5621.	TCCC-00052933	5664.	TCCC-00056629
5622.	TCCC-00052941	5665.	TCCC-00056960
5623.	TCCC-00052944	5666.	TCCC-00057534
5624.	TCCC-00052945	5667.	TCCC-00057680
5625.	TCCC-00053402	5668.	TCCC-00057724

BECKER Transfer Pricing Report

5669.	TCCC-00058097	5712.	TCCC-00089788
5670.	TCCC-00058115	5713.	TCCC-00089790
5671.	TCCC-00058167	5714.	TCCC-00089792
5672.	TCCC-00058205	5715.	TCCC-00089794
5673.	TCCC-00058243	5716.	TCCC-00089796
5674.	TCCC-00058586	5717.	TCCC-00089797
5675.	TCCC-00059920	5718.	TCCC-00089799
5676.	TCCC-00059922	5719.	TCCC-00089801
5677.	TCCC-00059959	5720.	TCCC-00089802
5678.	TCCC-00059959	5721.	TCCC-00089804
5679.	TCCC-00060016	5722.	TCCC-00089805
5680.	TCCC-00060055	5723.	TCCC-00089807
5681.	TCCC-00060097	5724.	TCCC-00089809
5682.	TCCC-00060149	5725.	TCCC-00089810
5683.	TCCC-00060186	5726.	TCCC-00089812
5684.	TCCC-00060457	5727.	TCCC-00089814
5685.	TCCC-00061079	5728.	TCCC-00089816
5686.	TCCC-00061145	5729.	TCCC-00089818
5687.	TCCC-00061180	5730.	TCCC-00089819
5688.	TCCC-00061229	5731.	TCCC-00089821
5689.	TCCC-00061267	5732.	TCCC-00089822
5690.	TCCC-00062035	5733.	TCCC-00089823
5691.	TCCC-00062036	5734.	TCCC-00091530
5692.	TCCC-00062037	5735.	TCCC-00091531
5693.	TCCC-00062067	5736.	TCCC-00091759
5694.	TCCC-00062068	5737.	TCCC-00091770
5695.	TCCC-00062069	5738.	TCCC-00091831
5696.	TCCC-00062619	5739.	TCCC-00102032
5697.	TCCC-00063380	5740.	TCCC-00102034
5698.	TCCC-0006353	5741.	TCCC-00102034
5699.	TCCC-00071038	5742.	TCCC-00103268
5700.	TCCC-00071039	5743.	TCCC-00103269
5701.	TCCC-00071040	5744.	TCCC-00103270
5702.	TCCC-00078166	5745.	TCCC-00103271
5703.	TCCC-00080244	5746.	TCCC-00103272
5704.	TCCC-00082464	5747.	TCCC-00103273
5705.	TCCC-00085053	5748.	TCCC-00103274
5706.	TCCC-00085078	5749.	TCCC-00103275
5707.	TCCC-00089779	5750.	TCCC-00103276
5708.	TCCC-00089780	5751.	TCCC-00103277
5709.	TCCC-00089782	5752.	TCCC-00103278
5710.	TCCC-00089783	5753.	TCCC-00103279
5711.	TCCC-00089786	5754.	TCCC-00103280

BECKER Transfer Pricing Report

5755. TCCC-00103281	5765. TCCC-00103291
5756. TCCC-00103282	5766. TCCC-00103292
5757. TCCC-00103283	5767. TCCC-00103293
5758. TCCC-00103284	5768. TCCC-00155317
5759. TCCC-00103285	5769. TCCC-00170226
5760. TCCC-00103286	5770. TCCC-00173234
5761. TCCC-00103287	5771. TCCC-00184652
5762. TCCC-00103288	5772. TCCC-00184693
5763. TCCC-00103289	5773. TCCC-00188609
5764. TCCC-00103290	

Expert Reports:

1. Cragg, Michael I. (June 29, 2017). "Transfer Pricing Report for the Coca-Cola Company." The Coca-Cola Company and Subsidiaries, Petitioner v. Commissioner of Internal Revenue, Respondent. Docket No. 31183-15.
2. Reams, Keith. (June 29, 2017). "Expert Report of Keith Reams." The Coca-Cola Company and Subsidiaries, Petitioner v. Commissioner of Internal Revenue, Respondent. Docket No. 31183-15.
3. Unni, Sanjay. (June 29, 2017). "Expert Report of Sanjay Unni, Ph.D." The Coca-Cola Company and Subsidiaries, Petitioner v. Commissioner of Internal Revenue, Respondent. Docket No. 31183-15.

Publicly Available Sources:

1. Axelsen, Dan and Irving Plotkin et. al. (2015). "Transfer Pricing: Perspectives of Economists and Accountants (Part 1)." BNA Tax Management Portfolios: Transfer Pricing Series. No. 6908, Section III, B.
2. Bartov, Givoly, and Hayn. (December 5, 2001). "The Rewards to Meeting or Beating Earnings Expectations." Journal of Accounting and Economics. Vol. 33, Iss. 2.
3. Becker, Brian C. (February 6, 2002). "Comparable Profits Method: Accounting for Margin and Volume Effects of Intangibles." Tax Management Transfer Pricing Report. Vol. 10, No. 9.
4. Becker Brian C. (June 19, 1996). "Three Technical Aspects of Transfer Pricing Practice: Distinguishing Methods, Using Statistical Ranges, and Developing Data Sets." Vol. 5, No. 4.

BECKER Transfer Pricing Report

5. Becker, Brian C. (October 9, 2008). "Projected and Actual Profits' Impact on Licensees." Tax Management Transfer Pricing Report. Vol. 17, No. 11.
6. Berk, Jonathan and Peter DeMarzo. (2007). Corporate Finance. 1st Edition. Pearson Education, Inc.: Boston.
7. Brand Finance. (April 2009). The Annual Report on the World's Most Valuable Brands.
8. Brand Finance. (May 2008). "Brand Finance Global 500 2008."
9. Butler, David and Linda Tischler. (2015). Design to Grow: How Coca-Cola Learned to Combine Scale & Agility (And How You Can Too). Simon & Schuster: New York.
10. Chandler, Clark and Irving Plotkin. (October 20, 1993). "Economic Issues in Intercompany Transfer Pricing." Tax Management Transfer Pricing Special Report. Vol. 2, No. 12.
11. ChangeLab Solutions. (2012). "Breaking Down the Chain: A Guide to the Soft Drink Industry."
12. Coca-Cola Company & Subsidiaries v. Commissioner, No. 31183-15. (December 14, 2015). Petition.
13. Datamonitor. (August 2009). Global Carbonated Soft Drinks Industry Profile.
14. Dr Pepper Snapple Group. (March 1, 2010). Form 10-K for the Fiscal Year Ended December 31, 2009.
15. Dr Pepper Snapple Group. (March 26, 2009). Form 10-K for the Fiscal Year Ended December 31, 2008.
16. Fadairo, Muriel, Cintya Lanchimba, and Josef Windsperger. (March 2016). "The Trade-Off between Risk and Royalties in Franchise Contracting."
17. Farrell, Joseph and Carl Shapiro. (Spring 1998). "Dynamic Competition with Switching Costs." RAND Journal of Economics. Vol. 19, No. 1.
18. Haig, Matt. (2004). Brand Royalty: How the World's Top 100 Brands Thrive & Survive. Kogan Page Limited: London, United Kingdom.
19. Heberden, Tim. (2011). International Licensing and Technology Transfer: Practice and the Law. Wolters Kluwer Law & Business, Chapter 4. Retrieved May 9, 2017 from http://brandfinance.com/images/upload/ip_valuation_royalty_rates.pdf.

BECKER Transfer Pricing Report

20. Kemmerer, Jonathan E. and Jiaqing Lu. (2012). "Profitability and Royalty Rates Across Industries: Some Preliminary Evidence." KPMG.
21. King, Elizabeth. (2004). Transfer Pricing and Valuation in Corporate Taxation: Federal Legislation vs. Administrative Practice. Kluwer Academic Publishers: Boston.
22. Parr, Russell. (2007). Royalty Rates for Licensing Intellectual Property. John Wiley & Sons, Inc: Hoboken, New Jersey.
23. PepsiCo, Inc. (February 15, 2008). Form 10-K for the Fiscal Year Ended December 29, 2007.
24. PepsiCo, Inc. (February 19, 2009). Annual Report for the Fiscal Year Ended December 27, 2008.
25. PepsiCo, Inc. (February 19, 2009). Form 10-K for the Fiscal Year Ended December 27, 2008.
26. PepsiCo, Inc. (February 22, 2010). Annual Report for the Fiscal Year Ended December 26, 2009.
27. Pogge, Thomas and Krishen Mehta. (April 4, 2016). Global Tax Fairness. 1st Edition. Oxford University Press.
28. Przynski, Martin and Srini Lalapet. (November 21, 2005). "A Comprehensive Look at the Berry Ratio in Transfer Pricing." Tax Notes International. Vol. 40, No. 8.
29. Retrieved April 10, 2017 from <http://interbrand.com/best-brands/best-global-brands/previous-years/2008>.
30. Retrieved April 10, 2017 from <http://interbrand.com/best-brands/best-global-brands/previous-years/2007>.
31. Retrieved April 10, 2017 from <http://interbrand.com/best-brands/best-global-brands/previous-years/2009>.
32. Retrieved April 27, 2017 from <https://finance.yahoo.com>.
33. Retrieved June 16, 2017 from http://www.globalbrandprices.com/rankings/Coca_cola/.
34. Retrieved May 1, 2017 from <http://www.rte.ie/news/business/2007/0829/92920-coke>.
35. Retrieved May 24, 2017 from <https://www.minneapolisfed.org/community/teaching-aids/cpi-calculator-information/consumer-price-index-and-inflation-rates-1913>.

BECKER Transfer Pricing Report

36. Retrieved May 26, 2017 from <https://www.as.uky.edu/blogs/ccamp2/model>.
37. Retrieved May 26, 2017 from <https://www.worldofcoca-cola.com/about-us/coca-cola-history/>.
38. Retrieved May 31, 2017 from <http://www.coca-colacompany.com/our-company/history-of-bottling>.
39. Robinson, Thomas R., Hennie van Greuning, Elaine Henry, and Michael Broihan. (2009). International Financial Statement Analysis. 1st Edition. John Wiley & Sons, Inc.: Hoboken, New Jersey.
40. Ruder, David S. (2008). Strategies for Investing in Intellectual Property: Intangible Valuations, Real Returns. Beard Books: Washington, D.C.
41. Sharife, Khadija. (December 3, 2015). "Trade Secrets: Coca-Cola's Hidden Formula for Avoiding Taxes." Retrieved May 10, 2017 from <https://100r.org/2015/12/trade-secrets-coca-colas-hidden-formula-for-avoiding-taxes-4/>.

BECKER Transfer Pricing Report

APPENDIX C

**Additional Tables from the UNNI REPORT, CRAGG REPORT, and REAMS
REPORT**

Table C1:**Summary of Royalties Opined in the UNNI REPORT Using CUT Method: 2007-2009**

Amount in USD Millions	SP Brazil	SP Chile	SP Costa Rica	SP Ireland	SP Swaziland	Total	Formula
Net Revenues	\$4,030.2	\$1,020.4	\$563.2	\$18,694.5	\$2,229.6	\$26,537.9	a
Cost of Goods Sold	\$355.6	\$131.0	\$66.5	\$1,612.5	\$208.2	\$2,373.8	b
Non-Royalty Operating Expenses	\$1,150.4	\$286.7	\$309.3	\$7,321.1	\$937.5	\$10,005.0	c
Operating Income (Pre-Royalty)	\$2,524.3	\$602.8	\$187.4	\$9,760.9	\$1,083.8	\$14,159.1	d = a-b-c
TCCC Adjusted Arm's Length Income (Royalties) /1/	\$76.3	\$140.0	\$82.0	\$2,202.0	\$283.7	\$2,784.1	e

Notes:

/1/: Figures follow the UNNI REPORT's adjustments for Schweppes and Cosmos and Brazil. See Source (1) below.

/2/: The UNNI REPORT has excluded SP Mexico from its analysis.

Source:

(1) UNNI REPORT, Exhibit 3.2.B, Exhibits 5.3.F-5.3.J.

Table C2:**Summary of Royalties Opined in the CRAGG REPORT: 2007-2009 (IDC Approach)**

In USD Millions /1/-/2/	2007	2008	2009	Total	Formula
Gross Revenue	\$9,415.0	\$10,315.0	\$9,937.0	\$29,667.0	a
Deductions	\$149.0	\$165.0	\$203.0	\$517.0	b
Net Revenue	\$9,266.0	\$10,150.0	\$9,734.0	\$29,150.0	c = a-b
Cost of Goods Sold	\$795.0	\$826.0	\$793.0	\$2,414.0	d
Non-Royalty Operating Expenses	\$4,216.0	\$4,485.0	\$4,156.0	\$12,857.0	e
Operating Income (Pre-Royalty)	\$4,255.0	\$4,839.0	\$4,785.0	\$13,879.0	f = c-d-e
Transfer Price (Royalty)	\$448.0	\$444.0	\$402.0	\$1,294.0	g

Notes:

/1/: Figures exclude SP Egypt.

/2/: Figures represent the 10 percent amortization rate used in the CRAGG REPORT.

Source:

(1) CRAGG REPORT, TP Exhibit III.

Table C3:**Summary of Royalties Opined in the CRAGG REPORT: 2007-2009 (EV Approach)**

In USD Millions /1/	2007	2008	2009	Total	Formula
Gross Revenue	\$9,415.0	\$10,315.0	\$9,937.0	\$29,667.0	a
Deductions	\$149.0	\$165.0	\$203.0	\$517.0	b
Net Revenue	\$9,266.0	\$10,150.0	\$9,734.0	\$29,150.0	c = a-b
Cost of Goods Sold	\$795.0	\$826.0	\$793.0	\$2,414.0	d
Non-Royalty Operating Expenses	\$4,216.0	\$4,485.0	\$4,156.0	\$12,857.0	e
Operating Income (Pre-Royalty)	\$4,255.0	\$4,839.0	\$4,785.0	\$13,879.0	f = c-d-e
Transfer Price (Royalty)	\$670.0	\$656.0	\$653.0	\$1,979.0	g

Note:

/1/: Figures exclude SP Egypt.

Source:

(1) CRAGG REPORT, TP Exhibit IV.

Table C4:

Royalties Opined in the REAMS REPORT (6 Year Half-Life): 2007-2009

Years Ended on December 31 (In USD Millions)	2007	2008	2009	Total	Formula	Source
Net Revenue /1/	\$8,636.8	\$9,409.4	\$8,980.7	\$27,027.0	a	(1)
Total Cost of Goods and Services /1/	\$865.1	\$914.3	\$884.2	\$2,663.7	b	(1)
Total Non-Royalty Operating Expenses /1/	\$3,412.0	\$3,552.8	\$3,196.9	\$10,161.7	c	(1)
Operating Income (Pre-Royalty)	\$4,359.7	\$4,942.3	\$4,899.6	\$14,201.5	d = a-b-c	Calculation
Royalty and License Fee Expense - IP /2/	\$872.3	\$912.7	\$844.2	\$2,629.2	e	Table 1D, Calculation

Notes:

/1/: The REAMS REPORT does not break out the Supply Points' income statements by year. As such, I use figures from the BECKER JUNE 2017 REPORT.

/2/: Applies the royalty rates in **Table 1D** to net revenue.

Source:

(1) BECKER JUNE 2017 REPORT, Table 2.