
From: Walsh, Kathryn E

Sent: Friday, January 15, 2016, 10:56 AM

To: [REDACTED]

There are several issues:

802.50.

airline transportation services, NAICS Industry Code 44.

Rail and Water Transportation Equipment Rental and Leasing, not in
483111, Deep Sea Freight Transportation.

The ships are manned and operated by another foreign firm associated with, but not controlled by our client. Neither firm has an office (or other establishment) in the United States. Some of our client's shipping line customers have offices in the United States. Some of the cargo originates in the US. All payments by shipping line customers (in the US and abroad) are made to our client's offices outside the United States.

fixed rate lease payments by the shipping lines) is not affected by any of these issues, which are outside our client's control.

line customers who send payments to our client from offices located in the United States?



I agree

From: Verne, B. Michael
Sent: Wednesday, December 29, 2010 10:47 AM
To: Verne, B. Michael

... services to Company A. The services take place on board ... company (Company B) that currently provide ... U.S.- located entity which is not (the case) or if the cargo or ... Revenues derived by Company B from services provided to ... into the United States" only if Company A's paying entity is ... that

Regards

