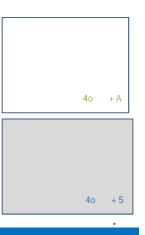
## A o F

Ca&le Co is audited !t has &een reporting a net operating loss +, -./ for the years 2012 and 2013;

"he Country ' ta) authorities state that Ca&le Co should &e earning at least cost plus 1\*1 and that a , -. does not



Т	6	0	0			0	0	
<b>4</b> o	50			0	0			
If you know a ta)payer will re7uest for 5A6 under an applica≤								

Convention, the following aspects need to &e considered

