

Annexes on transactions with related parties

THIS ANNEX CONSISTS OF 12 COLUMNS AND IS DIVIDED IN THREE PARTS.

PART I

INDEX	CONCEPT	DATA TO BE PROVIDED	
	5.- SEGMENTED INCOME STATEMENT (APPLIES TO TAXPAYERS WHO CARRIED OUT TRANSACTIONS WITH RELATED PARTIES) FOR THE 2007 AND 2008 FISCAL YEARS (FIGURES IN MEXICAN PESOS)	2008 DOMESTIC RELATED PARTIES	2008 FOREIGN RELATED PARTIES
	NOTE: THE INFORMATION OF THIS ANNEX IS INPUT ONLY IF "YES" HAS BEEN ANSWERED IN ANY OF THE "DGE072" OR "DGE073" CONCEPTS, OF THE GENERAL DATA ANNEX		
051010	TOTAL SALES OR NET REVENUE OF THE ACTIVITY		
	LESS:		
051020	COST OF GOODS SOLD		
051030	GROSS LOSS		
051040	GROSS PROFIT		
	LESS:		
	OPERATING EXPENSES		
052010	GENERAL EXPENSES		
052020	ADMINISTRATIVE EXPENSES		
052030	SALES EXPENSES		
052040	TOTAL		
052050	OPERATING LOSS		
052060	OPERATING PROFIT		
	PLUS (LESS):		
	OTHER INCOME AND OTHER EXPENSES		
052070	OTHER INCOME		
052080	OTHER EXPENSES		
052090	TOTAL		
	PLUS (LESS):		
	COMPREHENSIVE FINANCIAL RESULT		
052100	INTEREST INCOME		
052110	INTEREST EXPENSES		
052120	EXCHANGE GAIN		
052130	EXCHANGE LOSS		
052140	MONETARY POSITION GAIN		

052150	MONETARY POSITION LOSS
052160	CHANGES IN THE REASONABLE VALUE OF ASSETS AND LIABILITIES
052170	INCOME RELATING TO OTHER FINANCING ITEMS
052180	EXPENSES RELATING TO OTHER FINANCING ITEMS
052190	TOTAL
	PLUS (LESS):
052200	NET LOSS FOR THE PARTICIPATION IN THE RESULTS OF UNCONSOLIDATED AND ASSOCIATED SUBSIDIARIES
052210	NET PROFIT FOR THE PARTICIPATION IN THE RESULTS OF UNCONSOLIDATED AND ASSOCIATED SUBSIDIARIES
	PLUS (LESS):
052220	EXTRAORDINARY ITEMS
052230	LOSS BEFORE INCOME TAX PROVISION
052240	PROFIT BEFORE INCOME TAX PROVISION
	LESS:
	PROVISION FOR TAXES
053010	INCOME TAX
053020	ASSET TAX
053030	FLAT TAX
053040	DEFERRED INCOME TAX
053050	DEFERRED EMPLOYEES PROFIT SHARING
053060	DEFERRED FLAT TAX
053070	OTHER PROVISIONS
053080	TOTAL
053090	LOSS BEFORE DISCONTINUED OPERATIONS
053100	PROFIT BEFORE DISCONTINUED OPERATIONS
	PLUS. LESS:
053110	DISCONTINUED OPERATIONS
053120	LOSS AFTER DISCONTINUED OPERATIONS
053130	PROFIT AFTER DISCONTINUED OPERATIONS
053140	NET LOSS
053150	NET PROFIT

PART II

DATA TO BE PROVIDED

2008 UNRELATED DOMESTIC PARTIES	2008 UNRELATED FOREIGN PARTIES	2007 DOMESTIC RELATED PARTIES	2007 FOREIGN RELATED PARTIES
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PART III

DATA TO BE PROVIDED

2007 UNRELATED DOMESTIC PARTIES	2007 UNRELATED FOREIGN PARTIES	2008 TOTAL	2007 TOTAL
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THIS ANNEX COMPRISES 10 COLUMNS AND IS DIVIDED IN TWO SECTIONS

SECTION I

INDEX	CONCEPT	INFORMATION TO BE PROVIDED			
	34.- TRANSACTIONS WITH RELATED PARTIES FOR THE YEAR ENDED DECEMBER 31, 2008 (FIGURES IN MEXICAN PESOS)	TAX IDENTIFICATION NUMBER	TYPE OF TRANSACTION	COUNTRY OF RESIDENCE	AMOUNT IN MEXICAN PESOS
NOTE:	THE INFORMATION OF THIS APPENDIX IS INPUT ONLY WHEN THE ANSWER HAS BEEN "YES" IN CONCEPTS "DGE072" O "DGE073" OF THE GENERAL DATA ANNEX				
	INCOME TAX				
	NAME OF THE RELATED PARTY				
	GROSS TAXABLE INCOME				
341010					
341900	TOTAL GROSS TAXABLE INCOME				
	AUTHORIZED DEDUCTIONS				
342010					
342900	TOTAL AUTHORIZED DEDUCTIONS				
	FLAT TAX (IETU)				
	NAME OF THE RELATED PARTY				
	GROSS TAXABLE INCOME				
343010					
343900	TOTAL GROSS TAXABLE INCOME				
	AUTHORIZED DEDUCTIONS EXCLUDING INVESTMENTS				
344010					
344900	TOTAL AUTHORIZED DEDUCTIONS EXCLUDING INVESTMENTS				
	AUTHORIZED DEDUCTIONS RELATED TO INVESTMENTS				
345010					

345900 TOTAL AUTHORIZED
DEDUCTIONS RELATED TO
INVESTMENTS

346010 TOTAL AUTHORIZED
DEDUCTIONS INCLUDING
INVESTMENTS

SECTION II

INFORMATION TO BE PROVIDED

TRANSFER PRICING METHOD APPLIED	THE TRANSACTION IS AGREED IN THE SAME TERMS AS COMPARABLE TRANSACTIONS WITH UNRELATED PARTIES (YES OR NO)	TAX ADJUSTMENT FOR THE TRANSACTION IN ORDER TO BE CONSIDERED AS AGREED IN THE SAME TERMS AS COMPARABLE TRANSACTIONS WITH UNRELATED PARTIES	YEAR IN WHICH THE TAX ADJUSTMENT WAS REGISTERED AS INCOME, COST, EXPENSE OR INVESTMENT
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INDEX	CONCEPT	DATA TO BE PROVIDED
34.1.- INFORMATION OF THE TAXPAYER REGARDING THE TRANSACTIONS WITH RELATED PARTIES FOR THE FISCAL YEAR ENDED DECEMBER 31, 2008 (FIGURES IN MEXICAN PESOS)		
NOTE:	THE INFORMATION OF THIS ANNEX IS INPUT ONLY IF "YES" HAS BEEN ANSWERED, IN ANY OF THE "DGE072" OR "DGE073" CONCEPTS, OF THE GENERAL DATA ANNEX	
347000	THE TAXPAYER OBTAINED AN ADVANCE PRICE AGREEMENT (APA) WHICH APPLIED FOR THE FISCAL YEAR	(YES OR NO)
347001	OFFICIAL NUMBER OF THE AUTHORIZED "APA"	DATA
347002	DATE OF THE AUTHORIZED "APA"	(DD/MM/YYYY)
347003	INDICATE IF AN "APA" IS BEING NEGOTIATED TO BE APPLIED FOR THE FISCAL YEAR	(YES OR NO)
347004	DATE OF THE FILING OF THE APA REQUESTED FOR AUTHORIZATION	(DD/MM/YYYY)
347005	THE TAXPAYER OBTAINED A FAVORABLE RESOLUTION FROM THE TAX AUTHORITIES WHICH INVOLVES TRANSACTIONS WITH RELATED PARTIES	(YES OR NO)
347006	OFFICIAL NUMBER OF THE FAVORABLE RESOLUTION	DATA
347007	DATE OF THE FAVORABLE RESOLUTION	(DD/MM/YYYY)
347008	THE TAXPAYER HAS A TRANSFER PRICING STUDY (SUPPORTING DOCUMENTATION, AS PER SECTION XII OF ARTICLE 86 OF THE MEXICAN INCOME TAX LAW "MITL")	(YES OR NO)
347009	THE TAXPAYER FILED THE ANNUAL INFORMATION RETURN OF ITS OPERATIONS WITH FOREIGN RELATED PARTIES (SECTION XIII OF ARTICLE 86 OF THE MITL)	(YES OR NO)
347010	DATE OF FILING OF THE INFORMATION RETURN (LAST FILED)	(DD/MM/YYYY)
347011	THE TAXPAYER COMPLIED WITH SECTION XV OF ARTICLE 86 OF THE MITL REGARDING ITS TRANSACTIONS WITH DOMESTIC RELATED PARTIES (ARM'S LENGTH)	(YES OR NO)
347012	THE TAXPAYER COMPLIED WITH SECTION III OF ARTICLE 18 OF THE FLAT TAX LAW ("IETU") REGARDING ITS TRANSACTIONS WITH RELATED PARTIES	(YES OR NO)
	TAX ID OF THE ADVISORS WHO PREPARED OR ADVISED ON THE PREPARATION OF THE SUPPORTING DOCUMENTATION (INDEPENDENT FROM THE TAXPAYER) AS PER ARTICLES 86 SECTION XII AND XV OF THE MITL AND ARTICLE 18 SECTION III OF THE IETU LAW	
347013	TAX ID 1	TAX ID
347014	TAX ID 2	TAX ID
347015	TAX ID 3	TAX ID
TRANSFER PRICING COMPLIANCE		
347100	THE FIGURES INCLUDED IN THE ANNUAL INFORMATION RETURN ON TRANSACTIONS WITH RELATED PARTIES AGREE WITH THOSE INCLUDED IN THE TRANSFER PRICING STUDY (SECTION XIII AND XII RESPECTIVELY OF ARTICLE 86 OF THE MITL)	(YES OR NO)
347101	IN CASE OF DISCREPANCY, SPECIFY:	DATA
347102	THE FIGURES INCLUDED IN THE ANNUAL INFORMATION RETURN ON TRANSACTIONS WITH RELATED PARTIES (SECTION XIII OF ARTICLE 86 OF THE MITL) AGREE WITH THOSE INCLUDED IN ANNEX 34 OF THIS TAX REPORT ("DICTAMEN")	(YES OR NO)
347103	IN CASE OF DISCREPANCY, SPECIFY:	DATA
347104	FOR PURPOSES OF COMPLYING WITH SECTION XII OF ARTICLE 86 OF THE MITL (TRANSACTIONS WITH FOREIGN RELATED PARTIES), SEGMENTED FINANCIAL INFORMATION WAS USED	(YES OR NO)

347105	THE SEGMENTED FINANCIAL INFORMATION WAS AUDITED BY THE INDEPENDENT ACCOUNTANT (PERTAINING TO TRANSACTIONS WITH FOREIGN RELATED PARTIES)	(YES OR NO)
347106	EXPLAIN IN DETAIL HOW THE SEGMENTED INFORMATION WAS OBTAINED, USING AS STARTING POINT THE FINANCIAL INFORMATION AUDITED BY THE INDEPENDENT ACCOUNTANT	DATA
347107	FOR PURPOSES OF COMPLYING WITH SECTION XV OF ARTICLE 86 OF THE MITL (TRANSACTIONS WITH DOMESTIC RELATED PARTIES), SEGMENTED FINANCIAL INFORMATION WAS USED	(YES OR NO)
347108	THE SEGMENTED FINANCIAL INFORMATION WAS AUDITED BY INDEPENDENT ACCOUNTANT (PERTAINING TO TRANSACTIONS WITH DOMESTIC RELATED PARTIES)	(YES OR NO)
347109	EXPLAIN IN DETAIL HOW THE SEGMENTED INFORMATION WAS OBTAINED, USING THE FINANCIAL INFORMATION AUDITED BY THE INDEPENDENT ACCOUNTANT AS THE STARTING POINT	DATA

BACK TO BACK LOANS

347120	THE TAXPAYER CONSIDERED THE ACCRUED INTEREST AS NON-DEDUCTIBLE DIVIDEND IN ACCORDANCE WITH ARTICLE 93 OF THE MITL (THEY MEANT ARTICLE 92)	(YES OR NO)
347121	AMOUNT OF THE INTEREST CONSIDERED AS DIVIDEND	AMOUNT

COST OF SALES

347130	DID THE COMPANY ANALYZE THE COST OF SALES CORRESPONDING TO SALES TO RELATED PARTIES IN ACCORDANCE WITH SECTIONS I, II AND III OF ARTICLE 215 OF THE MITL IF YES, INDICATE THE COST OF SALES DETERMINED ACCORDING TO SECTIONS I, II AND III OF ARTICLE 215, AND THE OPTION ELECTED	(YES OR NO)
347131	ARTICLE 215 SECTION I OF THE MITL	(YES OR NO)
347132	ARTICLE 215 SECTION II OF THE MITL	(YES OR NO)
347133	ARTICLE 215 SECTION III OF THE MITL	(YES OR NO)
347134	DEDUCTIONS CLAIMED FOR COST OF SALES WITH RELATED PARTIES WHEN SECTIONS I, II AND III OF ARTICLE 215 OF THE MITL WERE NOT APPLIED	AMOUNT

PRORATING EXPENSES

347140	DID THE COMPANY DEDUCT EXPENSES INCURRED ABROAD ON A PRO RATA BASIS	(YES OR NO)
347141	PROVIDE THE AMOUNT OF THE DEDUCTION RELATING TO EXPENSES INCURRED ABROAD ON A PRORATED BASIS	AMOUNT

DERIVATIVE FINANCIAL TRANSACTIONS

347150	DID THE COMPANY REFLECT TAXABLE INCOME FROM DERIVATIVE FINANCIAL TRANSACTIONS	(YES OR NO)
347151	PROVIDE THE AMOUNT OF THE CORRESPONDING TAXABLE INCOME	AMOUNT
347152	DID THE COMPANY CLAIM DEDUCTIONS RELATING TO DERIVATIVE FINANCIAL TRANSACTIONS	(YES OR NO)
347153	PROVIDE THE AMOUNT OF THE CORRESPONDING DEDUCTION	AMOUNT
347154	DID THE COMPANY INCUR LOSSES ON DERIVATIVE FINANCIAL TRANSACTIONS WITH RELATED PARTIES AS PER ARTICLE 32, SECTION XIX OF THE MITL	(YES OR NO)

347155	PROVIDE THE CORRESPONDING AMOUNT	AMOUNT
347156	DID THE COMPANY MAKE INITIAL PAYMENTS FOR THE RIGHT TO ACQUIRE OR SELL, GOODS, CURRENCY, SHARES OR OTHER SECURITIES NOT LISTED ON RECOGNIZED MARKETS IN ACCORDANCE WITH ARTICLE 32 SECTION XXIII OF THE MITL	(YES OR NO)
347157	PROVIDE THE CORRESPONDING AMOUNT	AMOUNT

THIN CAPITALIZATION

347160	DID THE COMPANY DETERMINE NON DEDUCTIBLE INTEREST ACCORDING TO ARTICLE 32 SECTION XXVI OF THE MITL	(YES OR NO)
347161	ANNUAL AVERAGE BALANCE OF ALL TAXPAYER'S DEBTS THAT ACCRUED INTEREST EXPENSE DETERMINED IN TERMS OF ARTICLE 32 SECTION XXVI OF THE MITL	AMOUNT
347162	BEGINNING BALANCE OF THE STOCKHOLDERS' EQUITY DETERMINED IN ACCORDANCE WITH ARTICLE 32 SECTION XXVI OF THE MITL	AMOUNT
347163	ENDING BALANCE OF STOCKHOLDERS EQUITY DETERMINED IN ACCORDANCE WITH THE ARTICLE 32 SECTION XXVI OF THE MITL	AMOUNT
347164	STOCKHOLDER'S EQUITY AVERAGE	AMOUNT
347165	STOCKHOLDER'S EQUITY MULTIPLIED BY THREE	AMOUNT
347166	ANNUAL AVERAGE BALANCE OF THE TAXPAYER'S DEBTS WITH FOREIGN RELATED PARTIES DETERMINED IN ACCORDANCE WITH ARTICLE 32 SECTION XXVI OF THE MITL	AMOUNT
347167	NON DEDUCTIBLE INTEREST DETERMINED IN ACCORDANCE WITH ARTICLE 32 SECTION XXVI OF THE MITL	AMOUNT

MAQUILADORAS AND STRATEGIC BONDED WAREHOUSE

347170	DID THE COMPANY CARRY OUT TRANSACTIONS WITH A FOREIGN RELATED PARTY IN TERMS OF THE DECREE AMENDING THE DECREE FOR THE DEVELOPMENT OF MAQUILADORA INDUSTRY PUBLISHED IN THE OFFICIAL GAZETTE ON NOVEMBER 1, 2006	(YES OR NO)
347171	DOES THE COMPANY OPERATE UNDER THE MAQUILADORA PROGRAM	(YES OR NO)
347172	WERE GOODS UNDER THE STRATEGIC BONDED WAREHOUSE ACCORDING TO THE ARTICLE 135-A OF THE CUSTOMS LAW, USED TO MANUFACTURE, PROCESS OR REPAIR GOODS FOR A FOREIGN RELATED PARTY IN TERMS OF THE DECREE THAT GRANTS VARIOUS BENEFITS TO THE STRATEGIC BONDED WAREHOUSE REGIME PUBLISHED IN THE OFFICIAL GAZETTE ON NOVEMBER 30, 2006	(YES OR NO)
	INDICATE THE SECTION OF THE ARTICLE 216-BIS ELECTED DURING THE YEAR	
347173	SECTION I	(YES OR NO)
347174	SECTION II	(YES OR NO)
347175	SECTION III	(YES OR NO)
347176	THE TAXPAYER DID NOT ELECT TO APPLY ARTICLE 216-BIS OF THE MITL	(YES OR NO)
347177	IF THE TAXPAYER DID NOT ELECT ANY OPTION PROVIDED IN ARTICLE 216-BIS OF THE MITL, PROVIDE THE NAME OF THE FOREIGN RESIDENT WHICH IS CONSIDERED TO HAVE A PERMANENT ESTABLISHMENT	DATA
347178	PROVIDE THE TAX ID NUMBER OF THE FOREIGN RESIDENT WHICH IS CONSIDERED TO HAVE A PERMANENT ESTABLISHMENT	DATA
347179	COUNTRY OF RESIDENCE OF THE FOREIGN RESIDENT	DATA
347180	INCOME ATTRIBUTABLE TO THE PERMANENT ESTABLISHMENT IN ACCORDANCE WITH ARTICLE 4 OF THE MITL	AMOUNT

IF THE TAXPAYER ELECTED TO APPLY SECTION I OF ARTICLE 216 BIS OF THE MITL, INDICATE THE FOLLOWING:

TRANSFER PRICING METHOD ELECTED, ACCORDING TO ARTICLE 216 OF THE MITL WITHOUT CONSIDERING THE ASSETS THAT THE TAXPAYER DOES NOT OWN

347190	ARTICLE 216 SECTION I OF THE MITL	(YES OR NO)
347191	ARTICLE 216 SECTION II OF THE MITL	(YES OR NO)
347192	ARTICLE 216 SECTION III OF THE MITL	(YES OR NO)
347193	ARTICLE 216 SECTION IV OF THE MITL	(YES OR NO)
347194	ARTICLE 216 SECTION V OF THE MITL	(YES OR NO)
347195	ARTICLE 216 SECTION VI OF THE MITL	(YES OR NO)
347196	INCOME FROM RELATED PARTIES DETERMINED THROUGH THE METHOD REFERRED ABOVE	AMOUNT
347197	DEDUCTIONS WITH RELATED PARTIES DETERMINED THROUGH THE METHOD REFERRED ABOVE	AMOUNT
347198	NET BOOK VALUE OF THE MACHINERY AND EQUIPMENT BELONGING TO THE FOREIGN RESIDENT WHOSE USE IS GRANTED TO DOMESTIC RESIDENTS, WITH DIFFERENT CONDITIONS TO THOSE OF LEASING WITH ARM'S LENGTH PRICES AS PER ARTICLES 215 AND 216 OF THE MITL (FOREIGN CURRENCY)	AMOUNT
347199	NET BOOK VALUE OF THE MACHINERY AND EQUIPMENT BELONGING TO THE FOREIGN RESIDENT WHOSE USE IS GRANTED TO DOMESTIC RESIDENTS, WITH DIFFERENT CONDITIONS TO THOSE OF LEASING WITH ARM'S LENGTH PRICES AS PER ARTICLES 215 AND 216 OF THE MITL (IN MEXICAN PESOS)	AMOUNT

IF THE TAXPAYER ELECTED TO APPLY POINT a) OF SECTION II OF ARTICLE 216 BIS OF THE MITL, INDICATE THE FOLLOWING:

347200	TOTAL VALUE OF THE ASSETS BELONGING TO THE TAXPAYER USED DURING THE FISCAL YEAR IN THE MAQUILA OPERATION	AMOUNT
347201	TOTAL VALUE OF THE ASSETS BELONGING TO THE TAXPAYER USED DURING THE PRIOR FISCAL YEAR IN THE MAQUILA OPERATION	AMOUNT
347202	TOTAL VALUE OF THE ASSETS BELONGING TO THE FOREIGN RESIDENT USED DURING THE FISCAL YEAR IN THE MAQUILA OPERATION	AMOUNT
347203	TOTAL VALUE OF THE ASSETS BELONGING TO THE FOREIGN RESIDENT USED DURING THE PRIOR FISCAL YEAR IN THE MAQUILA OPERATION	AMOUNT

IF THE TAXPAYER ELECTED TO APPLY POINT b) OF SECTION II OF ARTICLE 216 BIS OF THE MITL, INDICATE THE FOLLOWING:

347210	AMOUNT OF THE COSTS AND EXPENSES INCURRED BY THE TAXPAYER IN THE FISCAL YEAR	AMOUNT
347211	AMOUNT OF THE COSTS AND EXPENSES INCURRED BY THE TAXPAYER IN THE PRIOR FISCAL YEAR	AMOUNT
347212	AMOUNT OF THE COSTS AND OPERATING EXPENSES INCURRED BY THE FOREIGN RESIDENT DURING THE CURRENT FISCAL YEAR	AMOUNT
347213	AMOUNT OF THE COSTS AND OPERATING EXPENSES INCURRED BY THE FOREIGN RESIDENT DURING THE PRIOR FISCAL YEAR	AMOUNT

IF THE TAXPAYER ELECTED TO APPLY SECTION III OF ARTICLE 216 BIS OF THE MITL, INDICATE THE FOLLOWING:

347220	PROFIT LEVEL INDICATOR	DATA
347221	OPERATING PROFIT	AMOUNT
	VARIABLE USED TO DETERMINE THE PROFIT LEVEL INDICATOR:	
347222	ASSETS	(YES OR NO)
347223	SALES	(YES OR NO)
347224	COSTS	(YES OR NO)
347225	EXPENSES	(YES OR NO)
347226	CASH FLOWS	(YES OR NO)
347227	VALUE OF THE VARIABLE USED TO DETERMINE THE PROFIT LEVEL INDICATOR	AMOUNT
347228	NET ACCOUNTING VALUE OF THE MACHINERY AND EQUIPMENT BELONGING TO THE FOREIGN RESIDENT (FOREIGN CURRENCY)	AMOUNT
347229	NET ACCOUNTING VALUE OF THE MACHINERY AND EQUIPMENT BELONGING TO THE FOREIGN RESIDENT (IN MEXICAN PESOS)	AMOUNT
347230	PROFITABILITY OF THE MACHINERY AND EQUIPMENT BELONGING TO THE FOREIGN RESIDENT WITHOUT CONSIDERING THE FINANCING RISK	AMOUNT
347231	INDICATE IF THE TAXPAYER ELECTED TO APPLY THE TAX CREDIT DETERMINED IN ACCORDANCE WITH ARTICLE 277 OF THE MITL REGULATION (IMMEDIATE DEDUCTION)	(YES OR NO)
347232	INDICATE THE NET AMOUNT FOR THE FISCAL YEAR, IN ACCORDANCE WITH ARTICLE 277 OF THE MITL REGULATION (IMMEDIATE DEDUCTION)	AMOUNT
347233	THE TAXPAYER ELECTED TO APPLY THE BENEFITS OF THE PRESIDENTIAL DECREE PUBLISHED IN THE OFFICIAL GAZETTE ON OCTOBER 30, 2003 (MAQUILADORA INCOME TAX CREDIT)	(YES OR NO)
347234	AMOUNT OF THE INCOME TAX BENEFIT	AMOUNT

FLAT TAX (IETU) OF MAQUILADORAS AND STRATEGIC BONDED WAREHOUSES

DETERMINATION OF THE TAX INCENTIVE ACCORDING TO THE FIFTH ARTICLE OF THE DECREE PUBLISHED ON THE OFFICIAL GAZETTE OF NOVEMBER 5, 2007

PROPORTION OF IETU RELATED TO MAQUILA ACTIVITIES

347240	GROSS TAXABLE INCOME FOR IETU PURPOSES RELATING TO MAQUILA ACTIVITIES	AMOUNT
347241	TOTAL GROSS TAXABLE INCOME FOR IETU PURPOSES	AMOUNT
347242	PROPORTION OF INCOME RELATING TO MAQUILA ACTIVITIES	DATA
347243	IETU OF THE YEAR	AMOUNT
347244	PROPORTION OF IETU RELATING TO MAQUILA ACTIVITIES	AMOUNT

PROPORTION OF REGULAR INCOME TAX OF THE YEAR RELATING TO MAQUILA ACTIVITIES

347250	GROSS TAXABLE INCOME FOR INCOME TAX PURPOSES RELATING TO MAQUILA ACTIVITIES	AMOUNT
347251	TOTAL GROSS TAXABLE INCOME FOR INCOME TAX PURPOSES	AMOUNT

347252	PROPORTION OF INCOME RELATING TO MAQUILA ACTIVITIES	DATA
347253	INCOME TAX OF THE YEAR	AMOUNT
347254	PROPORTION OF INCOME TAX RELATING TO MAQUILA ACTIVITIES	AMOUNT

CALCULATION OF TAX INCENTIVE

347260	SUM OF THE IETU AND REGULAR INCOME TAX PROPORTIONAL TO MAQUILA ACTIVITIES	AMOUNT
347261	TAXABLE PROFIT DETERMINED IN ACCORDANCE WITH ARTICLE 216-BIS OF THE MITL WITHOUT THE BENEFITS OF THE DECREE PUBLISHED IN THE OFFICIAL GAZETTE OF OCTOBER 30, 2003	AMOUNT
347262	FACTOR	DATA
347263	TAXABLE PROFIT DETERMINED IN ACCORDANCE WITH ARTICLE 216-BIS OF THE MITL MULTIPLIED BY THE CORRESPONDING FACTOR	AMOUNT
347264	AMOUNT OF THE IETU CREDIT FOR THE MAQUILADORA (2007 TAX INCENTIVE)	AMOUNT

Transfer Pricing Questionnaire

THE QUESTIONNAIRES BELOW, INCLUDE INFORMATION REGARDING THE REVIEW CARRIED OUT BY INDEPENDENT ACCOUNTANT, WHICH ARE A PART OF THE TAX REPORT

INDEX	CONCEPT	INFORMATION TO BE PROVIDED
QUESTIONNAIRE ON TRANSFER PRICING (INDEPENDENT ACCOUNTANT REVIEW) FOR THE YEAR ENDED DECEMBER 31, 2008 KNOWLEDGE OF BUSINESS. GENERAL INFORMATION.		
WHICH IS THE MAIN BUSINESS ACTIVITY OF THE TAXPAYER		
CPR001	DISTRIBUTION	(YES OR NO)
CPR002	MANUFACTURING	(YES OR NO)
CPR003	MAQUILADORA	(YES OR NO)
CPR004	TEMPORARY USE OR ENJOYMENT OF GOODS	(YES OR NO)
CPR005	SERVICES	(YES OR NO)
CPR006	OTHER (SPECIFY)	(TEXT)
CPR007	IS THE TAXPAYER THE OWNER OF THE MAIN ASSETS USED TO CARRY OUT ITS MAIN BUSINESS ACTIVITY	(YES OR NO)
CPR008	DOES THE TAXPAYER OWN OR USE INTANGIBLE ASSETS	(YES OR NO)
CPR009	SPECIFY THE MAIN INTANGIBLE ASSETS	(TEXT)
CPR010	AMOUNT OF THE ROYALTY	(AMOUNT)
CPR020	SPECIFY THE MAIN INTANGIBLE ASSETS THAT ARE GRANTED (TO OTHERS)	(TEXT)
CPR021	AMOUNT OF THE ROYALTY	(AMOUNT)
CPR022	SPECIFY THE MAIN INTANGIBLE ASSETS OWNED BY THE TAXPAYER	(TEXT)
CPR023	VALUE OF THE INTANGIBLE ASSETS	(AMOUNT)
THIN CAPITALIZATION (ARTICLE 32, SECTION XXVI OF THE MITL)		
CPR024	DID YOU VERIFY THE APPLICATION OF THIS PROVISION	(YES OR NO)
CPR025	IN CASE OF THE TAXPAYER'S NON-COMPLIANCE WITH THIS PROVISION, DID YOU DISCLOSE THIS CIRCUMSTANCE IN YOUR REPORT OF THE REVIEW OF THE TAX SITUATION OF THE TAXPAYER	(YES OR NO)
CPR026	IN CASE OF NON-COMPLIANCE, DID YOU DISCLOSE SAID SITUATION IN THE TAX REPORT ("DICTAMEN")	(YES OR NO)
TRANSFER PRICING STUDY ON TRANSACTIONS WITH FOREIGN RELATED PARTIES (ARTICLE 86, SECTION XII OF THE MITL)		
CPR027	WAS IT VERIFIED THAT THE TAXPAYER COMPLIED WITH THIS TAX OBLIGATION	(YES OR NO)
CPR028	IF NEGATIVE, DID THE TAXPAYER DEDUCT THESE AMOUNTS TO RELATED PARTIES REPRESENTING A COST OR AN EXPENSE	(YES OR NO)
CPR029	IN CASE OF NON-COMPLIANCE WITH THIS TAX OBLIGATION, DID YOU DISCLOSE THIS CIRCUMSTANCE IN YOUR REPORT OF THE REVIEW OF THE TAX SITUATION OF THE TAXPAYER	(YES OR NO)
CPR030	IN CASE OF NON-COMPLIANCE, WAS THIS CIRCUMSTANCE MENTIONED	(YES OR NO)

AS A DISCLOSURE IN THE TAX REPORT ("DICTAMEN")

WAS IT VERIFIED THAT THE TRANSFER PRICING SUPPORTING DOCUMENTATION INCLUDED THE FOLLOWING:

CPR031	1) NAME, DOMICILE AND TAX RESIDENCE OF THE RELATED PARTIES WHICH CARRIED OUT TRANSACTIONS WITH THE TAXPAYER	(YES OR NO)
CPR032	2) THAT ALL RELATED PARTIES WERE CONSIDERED IN ACCORDANCE WITH THE DEFINITION CONTAINED IN PARAGRAPHS V AND VI OF ARTICLE 215 OF THE MITL	(YES OR NO)
CPR033	3) DOCUMENTATION WHICH PROVES THE DIRECT AND INDIRECT INTEREST BETWEEN RELATED PARTIES	(YES OR NO)
CPR034	4) INFORMATION RELATING TO THE FUNCTIONS AND ACTIVITIES PER EACH TRANSACTION ASSESSED	(YES OR NO)
CPR035	5) INFORMATION RELATING TO THE ASSETS USED PER EACH TRANSACTION ASSESSED	(YES OR NO)
CPR036	6) INFORMATION RELATING TO THE RISKS ASSUMED PER EACH TRANSACTION ASSESSED	(YES OR NO)
CPR037	7) INFORMATION AND DOCUMENTATION REGARDING THE TRANSACTIONS WITH RELATED PARTIES AND THE AMOUNTS PER EACH RELATED PARTY AND PER EACH TYPE OF TRANSACTION ASSESSED	(YES OR NO)
CPR038	8) METHOD APPLIED IN ACCORDANCE WITH ARTICLE 216 OF THE MITL PER EACH TYPE OF TRANSACTION ASSESSED	(YES OR NO)
CPR039	9) INFORMATION AND DOCUMENTATION ON COMPARABLE TRANSACTIONS OR COMPANIES PER EACH TYPE OF TRANSACTION ASSESSED	(YES OR NO)
CPR040	10) IDENTIFICATION IN THE ACCOUNTING RECORDS, THAT ALL THE TRANSACTIONS WITH FOREIGN RELATED PARTIES WERE CORRECTLY REGISTERED	(YES OR NO)
CPR041	IN CASE OF NON-COMPLIANCE WITH ONE OF THE POINTS ABOVE, DID YOU DISCLOSE THIS CIRCUMSTANCE IN YOUR REPORT OF THE REVIEW OF THE TAX SITUATION OF THE TAXPAYER	(YES OR NO)
CPR042	IN CASE OF NON-COMPLIANCE, WAS THIS CIRCUMSTANCE MENTIONED AS A DISCLOSURE IN THE TAX REPORT ("DICTAMEN")	(YES OR NO)
CPR043	DID YOU VERIFY THAT THE TRANSFER PRICING DOCUMENTATION CONCLUDED THAT THE TRANSACTIONS BETWEEN FOREIGN RELATED PARTIES AND THE TAXPAYER WERE CARRIED OUT IN ACCORDANCE WITH THE PRICES OR AMOUNTS THAT WOULD HAVE BEEN USED BY INDEPENDENT PARTIES IN COMPARABLE OPERATIONS	(YES OR NO)
CPR044	IN CASE OF A NEGATIVE CONCLUSION IN THE DOCUMENTATION, DID YOU DISCLOSE THAT FACT IN THE YOUR REPORT OF THE REVIEW OF THE TAX SITUATION OF THE TAXPAYER	(YES OR NO)
CPR045	IN CASE OF A NEGATIVE CONCLUSION IN THE DOCUMENTATION INDICATE IF YOU DISCLOSED THAT FACT IN THE TAX REPORT ("DICTAMEN")	(YES OR NO)
CPR046	VERIFY IF THE TAXPAYER MADE ANY TRANSFER PRICING ADJUSTMENTS	(YES OR NO)
CPR047	IF AFFIRMATIVE, INDICATE THE AMOUNT OF THE ADJUSTMENT	(AMOUNT)
CPR048	SPECIFY THE ADJUSTED TRANSACTION	(TEXT)
CPR049	SPECIFY THE MODIFIED ACCOUNT ON THE TRIAL BALANCE DUE THE ADJUSTED TRANSACTION	(TEXT)
CPR050	IN WHICH INDEX OF THE BOOK-TAX RECONCILIATION IS IT REFLECTED	(DATA)
CPR051	IN CASE THE TRANSFER PRICING DOCUMENTATION SUGGESTS A TRANSFER PRICING ADJUSTMENT THAT WAS NOT TAKEN INTO CONSIDERATION BY THE TAXPAYER, DID YOU DISCLOSE SAID SITUATION IN YOUR REPORT OF THE REVIEW OF THE TAX SITUATION OF THE TAXPAYER	(YES OR NO)
CPR052	IN CASE THE TRANSFER PRICING DOCUMENTATION SUGGESTS A	(YES OR NO)

TRANSFER PRICING ADJUSTMENT THAT WAS NOT TAKEN INTO CONSIDERATION BY THE TAXPAYER, DID YOU DISCLOSE THAT FACT IN THE TAX REPORT ("DICTAMEN")

CPR053 IN THESE LATTER CASES, DID THE TAXPAYER CONSIDER AS DEDUCTIBLE ITEMS THE TRANSACTIONS WITH RELATED PARTIES WHICH REPRESENTED A COST OR AN EXPENSE (YES OR NO)

INFORMATION RETURN ON TRANSACTIONS WITH FOREIGN RELATED PARTIES (ARTICLE 86 SECTION XIII OF THE MITL)

CPR054 DID YOU VERIFY THE TIMELY FILING OF THE INFORMATION RETURN ON TRANSACTIONS WITH FOREIGN RELATED PARTIES (YES OR NO)

CPR055 DID YOU VERIFY THAT THE AMOUNTS INCLUDED IN THIS INFORMATION RETURN AGREE WITH THOSE INCLUDED IN THE TRANSFER PRICING STUDY (YES OR NO)

IF THE ANSWER TO THE ABOVE IS NEGATIVE:

CPR056 SPECIFY IF THE TAXPAYER CONSIDER THE TRANSACTIONS WITH RELATED PARTIES WHICH REPRESENTED A COST OR AN EXPENSE AS DEDUCTIBLE ITEMS (YES OR NO)

CPR057 IN CASE OF NON-COMPLIANCE, DID YOU DISCLOSE THIS CIRCUMSTANCE IN YOUR REPORT OF THE REVIEW OF THE TAX SITUATION OF THE TAXPAYER (YES OR NO)

CPR058 IN CASE OF NON-COMPLIANCE, WAS THIS CIRCUMSTANCE DISCLOSED IN THE TAX REPORT ("DICTAMEN") (YES OR NO)

FAIR MARKET VALUE ON THE TRANSACTIONS WITH RELATED PARTIES (ARTICLE 86 SECTION XV OF THE MITL)

CPR059 DID YOU VERIFY THAT THERE IS SUPPORTING DOCUMENTATION FROM WHICH IT CAN BE CONCLUDED THAT THE DETERMINATION OF THE TAXABLE INCOME AND AUTHORIZED DEDUCTIONS FOR THESE TRANSACTIONS CONSIDERED THE PRICES OR AMOUNTS OF THE CHARGES THAT WOULD HAVE BEEN USED BY INDEPENDENT PARTIES IN COMPARABLE OPERATIONS (YES OR NO)

CPR060 THE TAXPAYER CONSIDERED THE TRANSACTIONS WITH RELATED PARTIES WHICH REPRESENTED A COST OR AN EXPENSE AS DEDUCTIBLE ITEMS (YES OR NO)

CPR061 IN CASE OF A NEGATIVE CONCLUSION ON THE DOCUMENTATION INDICATE IF YOU DISCLOSED THIS CIRCUMSTANCE IN YOUR REPORT OF THE REVIEW OF THE TAX SITUATION OF THE TAXPAYER (YES OR NO)

CPR062 IN CASE OF A NEGATIVE CONCLUSION OF THE DOCUMENTATION INDICATE IF A DISCLOSURE WAS INCLUDED IN THE TAX REPORT ("DICTAMEN") (YES OR NO)

CPR063 DID YOU VERIFY THE PROPER APPLICATION OF THE TRANSFER PRICING METHODS ESTABLISHED IN ARTICLE 216 OF THE MITL (YES OR NO)

CPR064 IN CASE THEY WERE NOT PROPERLY APPLIED, INDICATE IF SAID CIRCUMSTANCE WAS DISCLOSED IN YOUR REPORT OF THE REVIEW OF THE TAX SITUATION OF THE TAXPAYER OR IN THE TAX REPORT ("DICTAMEN") (YES OR NO)

BACK TO BACK LOANS (ARTICLE 92 OF THE MITL)

CPR065 DID YOU VERIFY THAT THE ACCRUED INTERESTS WERE DEEMED AS NON-DEDUCTIBLE DIVIDENDS IN THE TERMS ESTABLISHED BY THIS ARTICLE (YES OR NO)

CPR066 IN CASE OF FINDING AN OMISSION ON DEEMED DIVIDENDS IN ACCORDANCE WITH ARTICLE 92 OF THE MITL, DID YOU DISCLOSE SAID CIRCUMSTANCE IN YOUR REPORT OF THE REVIEW OF THE TAX SITUATION OF THE TAXPAYER OR IN THE TAX REPORT ("DICTAMEN") (YES OR NO)

**TRANSFER PRICING METHODOLOGY (ARTICLE 216 OF THE MITL)
REGARDING TRANSACTIONS WITH RELATED PARTIES**

CPR067 DID YOU VERIFY THAT THE TAXPAYER'S FIRST INTENTION WOULD HAVE BEEN TO USE THE COMPARABLE UNCONTROLLED PRICE METHOD (SECTION I OF ARTICLE 216 OF THE MITL) (YES OR NO)

IF THE TAXPAYER USED SEGMENTED FINANCIAL INFORMATION IN ORDER TO COMPLY WITH SECTIONS XII AND XV OF ARTICLE 86 OF THE MITL INDICATE THE FOLLOWING:

CPR068 DID YOU AUDIT THE SEGMENTED FINANCIAL INFORMATION (YES OR NO)

CPR069 DOES THE TAXPAYER'S ACCOUNTING SYSTEMS ALLOW A REASONABLE SEGMENTATION OF THE FINANCIAL INFORMATION BY OPERATIONS WITH RELATED PARTIES AND INDEPENDENT PARTIES (YES OR NO)

CPR070 INDICATE IF THE SEGMENTED FIGURES ARE CONSISTENT WITH THE BOOK FIGURES AUDITED BY YOU (YES OR NO)

CPR071 IN CASE OF NON-COMPLIANCE OF ONE OF THE POINTS MENTIONED ABOVE, DID YOU DISCLOSE SAID CIRCUMSTANCE IN YOUR REPORT OF THE REVIEW OF THE TAX SITUATION OF THE TAXPAYER OR IN THE TAX REPORT ("DICTAMEN") (YES OR NO)

MAQUILAS (ARTICLE 216-BIS OF THE MITL)

CPR072 DID YOU VERIFY THAT THE COMPANY OPERATED UNDER THE MAQUILA PROGRAM (YES OR NO)

CPR073 DID YOU VERIFY THE CORRECT APPLICATION OF ARTICLE 216 BIS SECTION I (YES OR NO)

CPR074 SECTION II, POINT A) (YES OR NO)

CPR075 SECTION II, POINT B) (YES OR NO)

CPR076 SECTION III (YES OR NO)

CPR077 DID YOU VERIFY IF THE TAXPAYER APPLIED ELEVENTH ARTICLE OF THE DECREE PUBLISHED IN THE OFFICIAL GAZETTE ON OCTOBER 30, 2003 (MAQUILADORA REGULAR INCOME TAX CREDIT) (YES OR NO)

CPR078 DID YOU VERIFY THE APPLICATION OF THE TAX CREDIT BASED ON ARTICLE 277 OF THE MITL REGULATION (IMMEDIATE DEDUCTION) (YES OR NO)

CPR079 DID YOU VERIFY IF THE TRANSACTIONS WITH RELATED PARTIES THAT ARE NOT PART OF THE MAQUILA ACTIVITY, COMPLIED WITH THE TAX TRANSFER PRICING PROVISIONS (YES OR NO)

CPR080 IN CASE OF NON-COMPLIANCE, DID YOU DISCLOSE SAID CIRCUMSTANCE IN THE TAX REPORT ("DICTAMEN") (YES OR NO)

FLAT TAX

CPR090 DETERMINATION OF THE TAXABLE INCOME AND AUTHORIZED DEDUCTIONS CONSIDERING FOR THESE TRANSACTIONS THE PRICES AND AMOUNTS THAT WOULD HAVE BEEN USED WITH OR BETWEEN INDEPENDENT PARTIES IN COMPARABLE OPERATIONS (ARTICLE 18 FRACTION III OF THE FLAT TAX LAW) DID YOU VERIFY IF THE TAXPAYER COMPLIED WITH THIS TAX OBLIGATION (YES OR NO)

CPR091 IF THE ANSWER IS NEGATIVE, DID THE TAXPAYER CONSIDER AS DEDUCTIBLE ITEMS THE TRANSACTIONS WITH RELATED PARTIES WHICH REPRESENTED A COST OR AN EXPENSE (YES OR NO)

CPR092 IN CASE OF NON-COMPLIANCE, DID YOU DISCLOSE SAID (YES OR NO)

CIRCUMSTANCE IN YOUR REPORT OF THE REVIEW OF THE TAX
SITUATION OF THE TAXPAYER
CPR093 IN CASE OF NON-COMPLIANCE, DID YOU DISCLOSE THAT (YES OR NO)
CIRCUMSTANCE IN THE TAX REPORT ("DICTAMEN")

"El contenido de este documento es meramente informativo y de ninguna manera debe considerarse como una asesoría profesional, ni ser fuente para la toma de decisiones. En todo caso, deberán consultarse las disposiciones fiscales y legales, así como a un profesionalista calificado."