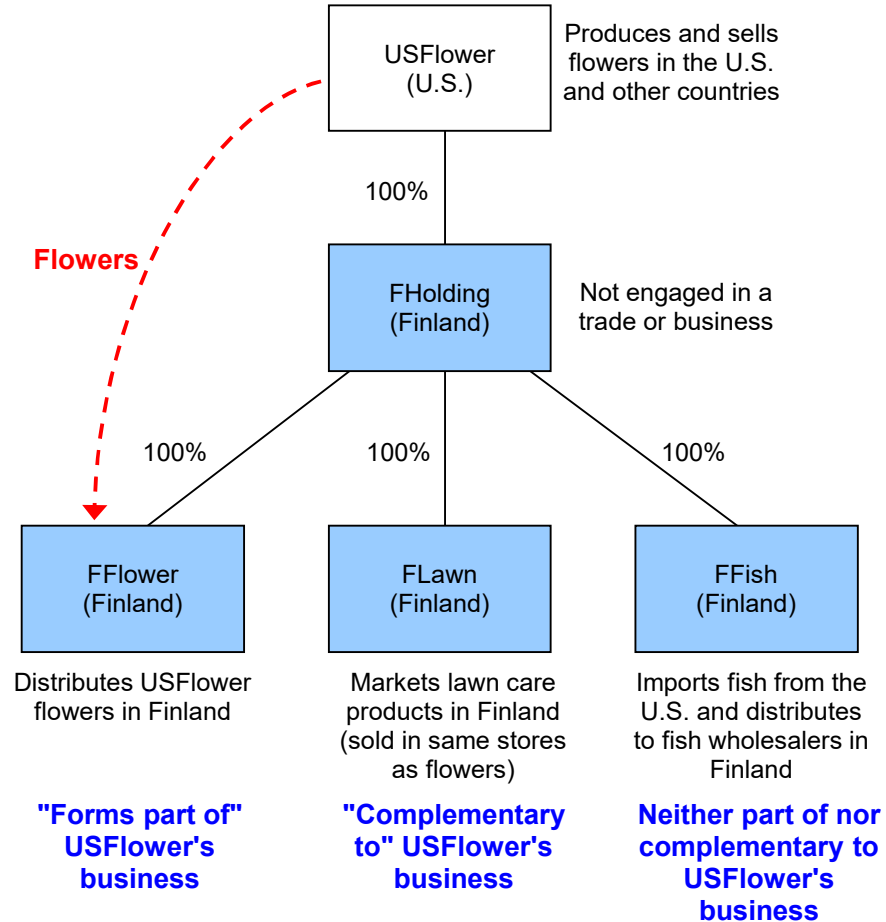


**Finland Protocol (2006)
Treasury Tech. Explan.,
Article 16, Paragraph 4,
Example 5**

**Flower (Part of),
Lawn (Complem. to),
& Fish (Neither)**

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USFlower is a company resident in the United States. USFlower produces and sells flowers in the United States and other countries. USFlower owns all the shares of F Holding, a corporation resident in Finland. F Holding is a holding company that is not engaged in a trade or business. F Holding owns all the shares of three corporations that are resident in Finland: FFlower, FLawn, and FFish. FFlower distributes USFlower flowers under the USFlower trademark in Finland. FLawn markets a line of lawn care products in Finland under the USFlower trademark. In addition to being sold under the same trademark, FLawn and FFlower products are sold in the same stores and sales of each company's products tend to generate increased sales of the other's products. FFish imports fish from the United States and distributes it to fish wholesalers in Finland. For purposes of paragraph 4, the business of FFlower forms a part of the business of USFlower, the business of FLawn is complementary to the business of USFlower, and the business of FFish is neither part of nor complementary to that of USFlower.



Limitation on benefits:
Active trade or business test ("derived in connection with")