



**U.S. Customs and
Border Protection**

DEC 8 2009

HQ H029658

OT:RR:CTF:VS H029658 YAG

CATEGORY: Valuation

Port Director
U.S. Customs and Border Protection
Port of Seattle
1000 Second Ave., Suite 2200
Seattle, WA 98104

RE: Internal Advice Request; Acceptability of Transfer Price; Transaction Value;
Related Party Transactions; Advance Pricing Agreement

Dear Port Director:

This is in response to the Importer's request for internal advice, prepared by its outside counsel, Damon V. Pike, seeking approval of the proper basis of appraisement for motor vehicles and parts, imported from [***], filed on behalf of [***] (the "Importer"), on May 27, 2008. We regret the delay in responding.

The Importer has asked that certain information submitted in connection with this internal advice be treated as confidential. Inasmuch as the Importer's request conforms to the requirements of 19 CFR §177.2(b)(7), the Importer's request for confidentiality is approved. The information contained within brackets and all attachments to the internal advice request, forwarded to our office, will not be released to the public and will be withheld from published versions of this ruling.

FACTS:

The Importer/Buyer is a U.S. Corporation, which acts as an exclusive distributor of motor vehicles imported from the Seller/Manufacturer [***], the parent company, for re-sale in the U.S. market. The Importer also acts as the exclusive distributor for parts, accessories, and service tools imported from [***], the affiliate of the parent company. The Importer imports vehicles, parts, accessories, and service tools through numerous ports of entry. Furthermore, parts, accessories, and service tools are imported through these and other ports.

