

RICOH USA, INC.

820 Gears Road, Suite 1209A
Houston, Texas 77067
Phone: 832-513-6199

October 28, 2015

State of Nevada
Attn.: George Hritz

RE: Commerce Tax
FEIN #: 230334400

To: George Hritz

It has come to our attention that the state of Nevada has implemented a commerce tax. After reviewing the information provided on the Nevada website regarding the new tax we have two questions. An understanding of our corporate arrangement would help to put our questions in context. There are independent corporations of various names with their own federal identification numbers that are all owned by Ricoh Americas, Incorporated. My first question involves the filing of the commerce tax return. It is expected that one of our companies will no longer exist around April 2016. Will the filing of that company's commerce tax return be due June 15th or August 15th of 2016? Second question involves the applying of the commerce tax credit toward the modified business tax return. There is a sister company called Ricoh USA that files a modified business tax return for all employees in the other companies including the employees of Ricoh Americas. Will the credits for each company be pooled as one amount to be applied against the modified business tax or will each company apply credit to that portion of modified business tax associated with that company?

Thank you for your assistance in this matter. If there are any questions or issues please contact me at the address above or at my direct line, 832-513-6199.

Regards,

Vernon Holguin
Tax Accountant

Ricoh USA, Inc.
820 Gears Road, Suite 1209A
Houston, Texas 77067
Phone: 832-513-6199
Fax: 832-348-2906
E-mail address Vernon.Holguin@Ricoh-USA.com
www.Ricoh-USA.com

RICOH
imagine. change.

