

**Exhibit A**  
**Taxpayer APA**  
**Calculation of Buy-In Payment using Market Capitalization Approach**  
**Summary**

<b>Item</b>	<b>Step</b>	
	<b>I. Calculation of Intangible Assets to Tangible Assets for Taxpayer</b>	
1	Market Value/Book Value for Taxpayer	8.46
	<b>II. Calculation of Intangible Assets to Tangible Assets for Routine Return Comparables</b>	
2	Market Value/Book Value for Routine Return Comparables, Median	6.19
3	<b>III. Calculation of Difference Between Step I. and Step II.</b>	2.27
	<b>IV. Calculation of Dollar Amount of Taxpayer's Non-Routine Intangibles</b>	
4	Book Value of Taxpayer (\$ millions)	414.886
5	Non-Routine Intangibles for Taxpayer (\$ millions)	940.677
	<b>V. Apportionment of Taxpayer's Non-Routine Intangibles between Covered Product and Uncovered Product</b>	
	<b>Allocation of Taxpayer's Non-Routine Intangibles: Uncovered Product/Covered Product</b>	
6	Uncovered Product Share of R&D Capital Stock as of CSA	42.3%
7	Covered Product Share of R&D Capital Stock as of CSA	57.7%
8	Non-Routine Intangibles Allocable to Uncovered Product (\$ millions)	397.786
9	Non-Routine Intangibles Allocable to Covered Product (\$ millions)	542.890
	<b>VI. Apportionment of Taxpayer's Non-Routine Covered Product Intangibles between U.S. and International</b>	
10	Share of Revenues: Taxpayer (US)	76.7%
11	Share of Revenues: Taxpayer (International)	23.3%
12	Non Routine Intangibles Allocable to Covered Product, Taxpayer (US) (\$ millions)	416.433
13	<b>Buy-In Amount: Non-Routine Intangibles Allocable to Covered Product, Taxpayer (International) (\$ millions)</b>	<b>126.457</b>

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