## U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

## BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD - 1994

The Benchmark Survey of U.S. Direct Investment Abroad – 1994 is being conducted by the Department of Commerce to obtain comprehensive data on the overall operations of U.S. parent companies and their foreign affiliates, and on positions and transactions between them. The survey is mandated by Congress to provide a factual framework for addressing the concerns of policymakers and the general public about the effects of direct investment abroad on the U.S. and foreign economies.

The benchmark survey is a census intended to cover the universe of U.S. direct investment abroad. The last survey covered 1989. The data from the survey will provide benchmarks for deriving current universe estimates of direct investment from sample data collected in other BEA surveys in nonbenchmark years. The data are needed to record the size of U.S. direct investment abroad, measure changes in such investment, and assess its impact on the U.S. and foreign economies. They are also required for compiling the balance of payments, international investment position, and national income and product accounts of the United States.

The filing of reports for this survey is mandatory under Section 5 of the International Investment and Trade in Services Survey Act, 22 U.S.C. 3101 through 3108, as amended. As provided by Section 5(c) of the Act, the information reported may be used for analytical and statistical purposes only and will be held confidential. This survey has been approved by the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. 3501, et seq).

A report must be filed by, or on behalf of, each U.S. business enterprise that, at any time during its 1994 fiscal year, owned or controlled a direct or indirect interest of 10 percent or more in a foreign business enterprise. Reporting requirements and instructions relating to specific parts of the forms are given in this **Instruction Booklet**. Regulations may be found in 15 CFR, Part 806. If a person receiving the survey is not required to report, a "Claim for Not Filing a BE-10" must nevertheless be completed and returned to the Bureau of Economic Analysis within 30 days.

Certain sections of the BE-10 forms require data that may not normally be maintained in customary accounting records. In accordance with IV.F. in this Instruction Booklet, estimates may be provided where precise data cannot be obtained.

The Department is aware of the reporting burden that surveys such as this impose on respondents, and it has endeavored to keep this burden to the minimum consistent with achieving the objectives of the survey. The business community and the U.S. Government have a common interest in the availability of timely and reliable statistical information on the activities of U.S. multinational companies. The completion of your report by May 31, 1995 or June 30, 1995, as required, is **essential** for the survey results to be provided in a timely manner.

Your cooperation is much appreciated.

and Sloven

Sincerely,

CAROL S. CARSON

Director

Bureau of Economic Analysis

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BE-10 Instructions (11/94)

## I. REPORTING REQUIREMENTS

Section 806.4 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-10 survey respond, whether or not they are contacted by BEA. It also requires that a person, or their agent, who is contacted by BEA about reporting in this survey, either by sending them report forms or by written inquiry, must respond in writing. They may respond by: 1. certifying in writing, within 30 days of being contacted by BEA, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey; 2. completing and returning the "BE-10 Claim for Not Filing" within 30 days of receipt of BE-10 survey report forms; or 3. filing the properly completed BE-10 report by May 31, 1995, or June 30, 1995, as required.

## Forms comprising a BE-10 report are:

- 1. Form BE-10A Report for U.S. Reporters that are not banks
- 2. Form BE-10A BANK Report for U.S. Reporters that are
- 3. Form BE-10B(LF) (Long Form) Report for "large" nonbank foreign affiliates of nonbank parents
- 4. Form BE-10B(SF) (Short Form) Report for "small" nonbank foreign affiliates of nonbank parents and for all nonbank affiliates of bank parents
- it survey 5. Form BE-10B BANK - Report for foreign affiliates that are banks
- 6. BE-10 Claim for Not Filing.

For definitions of terms, see Section II.

## A. Who must report

- 1. Basic requirement A BE 10 report is required of any U.S. person that had a foreign affiliate-that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise-at any time during the U.S. person's 1994 fiscal year.
  - If the U.S. person had no foreign affiliates during its 1994 fiscal year, a "BE-10 Claim for Not Filing" must be filed within 30 days of receipt of this package; no other forms in the survey are required. If the U.S. person had any foreign affiliates during its 1994 fiscal year, a BE-10 report is required and the U.S. person is a U.S. Reporter in this survey. To determine which forms must be filed, U.S. Reporters that are not banks should see I.B. and U.S. Reporters that are banks or bank holding companies should see I.C.
- Calculation of ownership percentage A U.S. Reporter's ownership interest in a foreign business enterprise may be directly or indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in the foreign business enterprise. It is indirectly held if, for example, the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise. In determining whether a foreign business enterprise is held to the extent of 10 percent or more, directly or indirectly, by a U.S. Reporter, all direct and indirect lines of ownership interest in the foreign business enterprise must be summed. Note - An associated group is deemed to be one U.S. Reporter. See II.C.
  - A U.S. Reporter's percentage of indirect ownership interest in a given foreign business enterprise is the product of the direct ownership percentage of the U.S. Reporter in the first foreign business enterprise in the ownership chain, multiplied by that first enterprise's direct ownership percentage in the second enterprise in the chain, multiplied by the corresponding direct ownership percentages for all other intervening enterprises in the ownership chain, multiplied by the last intervening enterprise's direct ownership percentage in the given foreign business enterprise. To illustrate, suppose that the U.S. Reporter owned 50 percent of foreign business enterprise A directly, and that A owned 75 percent of foreign business enterprise B that, in turn, owned 80 percent of foreign business

enterprise C. Then the U.S. Reporter's percentage of indirect ownership of B would be 37.5 percent (the product of the first two percentages), its indirect ownership of C would be 30 percent (the product of all three percentages), and B and C (as well as A) would be considered foreign affiliates of the U.S. Reporter.

- 3. Reporting when the foreign affiliate is owned only part of the year - Reports are required even though the foreign business enterprise was established, acquired, seized, liquidated, sold, expropriated, or inactivated during the U.S. person's 1994 fiscal year. See III.G. for how to file for such a foreign business enterprise.
- B. Forms for nonbank U.S. Reporters and foreign affiliates
  - 1. Form BE-10A Report for the U.S. Reporter
    - a. Basic requirements A BE-10A report must be completed by a U.S. Reporter that is not a bank. If the U.S. Reporter is a corporation. Form BE-10A is required to cover the fully consolidated U.S. domestic business enterprise. See I.B. 1.b.

If the nonbank U.S. Reporter had any foreign affiliates, whether held directly or indirectly, for which any one of the following three items was greater than \$3 million (positive or negative) at any time during the affiliate's 1994 fiscal year:

- (1) total assets,
- (2) sales or gross operating revenues excluding sales taxes, or
- (3) net income after provision for foreign income taxes, the U.S. Reporter must file a complete Form BE-10A and, as applicable, a BE-10A SUPPLEMENT, listing each, if any, exempt foreign affiliate. It must also file a Form BE-10B(LF), BE-10B(SF), or BE-10B BANK, as appropriate, for each nonexempt foreign affiliate. See

If the nonbank U.S. Reporter had no foreign affiliates for which any of the three items listed above was greater than \$3 million (positive or negative) at any time during the affiliate's 1994 fiscal year, then only items 1–4 of Form BE-10A and the BE-10A SUPPLEMENT, listing all exempt foreign affiliates, must be completed.

 Definition of "fully consolidated U.S. domestic business enterprise" – The fully consolidated U.S. domestic business enterprise is defined as: 1. the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and 2. proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. corporation above it. This consolidation excludes foreign branches and all other foreign affiliates.

It is recognized that, in rare instances, conditions may exist that would lead a U.S. parent company to exclude a domestic subsidiary from its consolidation. If a U.S. Reporter cannot consolidate all of its domestic subsidiaries in its Form BE-10A, it must request and be granted permission from BEA to file on an unconsolidated basis prior to filing the report. The U.S. parent is responsible for ensuring that the required Forms BE-10A and related Forms BE-10B, for itself and any unconsolidated domestic subsidiaries, are filed with BEA. The filing deadline for an unconsolidated domestic subsidiary is the same as that for its U.S. parent.

- c. Other requirements for filing Form BE-10A -
  - (1) Foreign affiliate owned by only part of the fully consolidated U.S. domestic business enterprise – The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.

#### I. REPORTING REQUIREMENTS

- (2) U.S. Reporter that is an individual, estate, trust, or nonprofit organization - A U.S. Reporter that is an individual, estate, trust, or religious, charitable, or other nonprofit organization, and that owns a nonexempt foreign affiliate directly, rather than through a U.S. business enterprise, should complete only items 1, 2, 6, and 11 of Form BE-10A. If all the foreign affiliates are exempt, only items 1 and 2 of Form BE-10A, and the BE-10A SUPPLEMENT listing the exempt affiliates, should be completed.
- coss operation may be consolidated into one affiliate (example: German enterprise A manufactures automobile engines and a majority of its significate must be included in the business enterprise's report.

  (4) U.S. Reporter owned by a foreign person A U.S. Reporter owned by a foreign person and that is filing a BE-15(LF), Annual Survey of Foreign Direct Investment in the United States 1994 (Long Form), should only complete items 1 through 11, 25 through 46, 57 through 67, 78 through 83, 85 through 91, 94 through 96, and 100 through 187 of Form BE-10A. If the II completed. See of the BE-15(LF), all of Fercompleted. See of the BE-15(LF) and the BE-1 (3) U.S. business enterprise owned by an
- (5) Joint ownership of foreign affiliate If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A.
- 2. Form BE-10B(LF) or (SF) Report for foreign affiliate
  - a. Basic requirements A BE-10B(LF) (Long Form) must be filed for each nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the following three items was greater than \$50 million (positive or negative) at any time during the afiliate's 1994 fiscal year:
    - total assets,
    - (2) sales or gross operating revenues excluding sales taxes, or
    - (3) net income after provision for foreign income taxes.

A BE-10B(SF) (Short Form) must be filed: 1. for each nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the three items listed above was greater than \$3 million, but for which no one of these items was greater than \$50 million (positive or negative) at any time during the affiliate's 1994 fiscal year, and 2. for each nonbank foreign affiliate of a U.S. bank Reporter for which any one of the three items listed above was greater than \$3 million (positive or negative) at any time during the affiliate's 1994 fiscal year.

Note - Unless otherwise stated, whenever reference is made to the financial or operating data of a foreign affiliate, such as assets, sales, or net income, the data are to represent 100 percent of the foreign affiliate and not just the portion, if less than 100 percent, owned by the U.S. Reporter(s). Also, an affiliate's receivables due from its parent or from other affiliated persons must not be eliminated from total assets when applying the exemption criteria for this report.

- b. Other requirements for filing Forms BE-10B(LF) and BE-10B(SF)
  - (1) Rules for consolidation of foreign affiliate -The following rules should be used in determining which foreign business enterprises may be consolidated into one foreign affiliate:
    - (a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED:
    - (b) Foreign business enterprises located in the automobile engines and a majority of its sales are to German enterprise B which produces
    - industry, as defined in the Guide to Industry

Note – A U.S. Reporter who participates in BEA's BE-577 quarterly survey of U.S. direct consolidate foreign business enterprises on Form BE- 10B(LF) or (SF) in the same manner as on Form BE-577.

- more than one U.S.Reporter If the foreign affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) is required to file a **complete** Form BE-10B(LF) or (SF) on which all Parts, including Part IV and/or Part V as required, have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more is (are) required to file a partial Form BE-10B(LF) or (SF) on which only Part I, items 1-22, on Form BE-10B(LF) or items 1-19 on Forms BE-10B(SF) and Part III, if there is direct ownership or direct financial positions or transactions, have been completed. If no one U.S. Reporter owns a greater share than each of the other U.S. Reporters, then the U.S. Reporters must decide among themselves which one of them shall file the complete Form BE-10B(LF) or (SF) and which one(s) shall file a partial Form BE-10B(LF) or (SF).
  - A U.S. Reporter filing a complete BE-10B(LF) for a foreign affiliate owned by more than one U.S. Reporter should note that, in Part V, Sections C. D, F, and G, data must be reported by transactor. For example, in Part V, Section D, Composition of External Financing, one transactor category is "with U.S. Reporter(s) of this affiliate." If the U.S. Reporter filing the complete BE-10B(LF) cannot, or prefers not to, secure from the affiliate and report the data concerning the other U.S. Reporter(s) of the affiliate, then each U.S. Reporter is required to report its own data by completing these sections in Part V. The U.S. Reporter filing the complete BE-10B(LF) must attach a note to the form stating that it is not reporting the data in Sections C, D, F, and G of Part V for the other U.S. Reporter(s), if it has so elected, and must so inform the other U.S. Reporter(s).

## I. REPORTING REQUIREMENTS - Continued

- (3) Reporting when there is more than one foreign affiliate in a chain of ownership – A Form BE-10B(LF) or (SF) must be filed for a foreign affiliate of the U.S. Reporter that owns another nonexempt foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, i.e., a Form BE-10B(LF), (SF), or BANK must be filed for all affiliates upward in a chain of ownership.
- (4) Relationship between Forms BE-10A and BE-10B(LF) or (SF) The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B(LF) or (SF), when data on trade and financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.
- (5) Reporting for majority- or minority-owned, and for directly or indirectly owned, foreign affiliates - The specific items required to be reported on Form BE-10B(LF) or (SF) depend on whether the foreign affiliate was majority- or minority-owned, and on whether it was directly or indirectly owned, by the U.S. Reporter. More information is required for majority-owned than for minority-owned foreign affiliates. For example, on the BE-10B(LF), Part V, which contains detailed financial and operating data, must be completed for a majority-owned affiliate; for a minority-owned affiliate, in contrast, only Part IV, which contains much more abbreviated financial and operating data, is required. Similarly, more information is required for directly owned than for indirectly owned foreign affiliates in Part III of Form BE-10B(LF) or (SF). Specifically, for an indirectly owned foreign affiliate, only direct transactions and positions between the affiliate and the U.S. Reporter are to be reported in Part III of Form BE-10B(LF) or (SF). Unless otherwise specified in the instructions on Forms BE-10B(LF) or (SF), all other items in each Part should be completed.

# C. Forms for U.S. Reporters and foreign affiliates that are banks or bank holding companies

Banks are defined as business enterprises classified in International Surveys Industry (ISI) codes 600 and 603.

Specialized report forms, Forms BE-10A BANK and BE-10B BANK, have been adopted for banks because much of the information on foreign activities requested on the standard BE-10 report forms is, for banks, already being reported to other agencies of the Federal Government. The specialized report forms are designed to yield only such additional information as is deemed necessary. Use of specialized forms is at the discretion of BEA; in situations where their possible use is not clear-cut, permission must be secured from BEA in advance of filing.

If the bank or bank holding company is part of a consolidated business enterprise and the gross operating revenues from nonbanking activities of this consolidated entity are more than 50 percent of its total revenues, then the consolidated entity is deemed not to be a bank even if banking revenues make up the largest single source of all revenues. (Activities of subsidiaries of a bank or bank holding company that may not be banks but that provide support to the bank parent company, such as real estate subsidiaries set up to hold the office buildings occupied by the bank parent company, are considered bank activities.)

## 1. Form BE-10A BANK – Report for a U.S. Reporter that is a bank –

a. Basic requirements – A BE-10A BANK report must be completed by a U.S. Reporter that is a bank. Note – For purposes of filing Form BE-10A BANK, the U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise, and all required data on this form shall be for the fully consolidated domestic entity. See I.B.1.b.

If a U.S. bank had **any** foreign affiliates at any time during its 1994 fiscal year, whether a bank or nonbank and whether held directly or indirectly, for which **any one** of the following three items was greater than \$3 million (positive or negative):

- (1) total assets,
- (2) sales or gross operating revenues excluding sales taxes, or
- (3) net income after provision for foreign income taxes,

the U.S. bank Reporter must file a complete Form BE-10A BANK and, as applicable, a BE-10A BANK SUPPLEMENT, listing each, if any, exempt foreign affiliate, whether bank or nonbank. It must also file a Form BE-10B(SF) for each nonexempt nonbank foreign affiliate and a Form BE-10B BANK for each nonexempt foreign bank affiliate.

If the U.S. bank Reporter had **no** foreign affiliates for which any one of the three items listed above was greater than \$3 million (positive or negative), then only items 1-4 of Form BE-10A BANK and the BE-10A BANK SUPPLEMENT, listing all exempt foreign affiliates, should be completed.

## b. Other requirements for filing Form BE-10A BANK

- (1) Foreign affiliate owned by only part of the fully consolidated U.S. domestic business enterprise – The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.
- (2) Joint ownership of foreign affiliate If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A BANK.

#### Form BE-10B BANK – Report for a foreign affiliate that is a bank

- a. Basic requirements A BE-10B BANK report must be filed for each foreign bank affiliate of a bank or nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the following three items was greater than \$3 million (positive or negative) at any time during the foreign affiliate's 1994 fiscal year:
  - (1) total assets,
  - (2) sales or gross operating revenues excluding sales taxes, or
  - (3) net income after provision for foreign income taxes.

See Note in I.B.2.a.

## b. Other requirements for filing Form BE-10B BANK

- (1) Rules for consolidation of foreign bank affiliate – The following rules should be used in determining which foreign business enterprises may be consolidated into one foreign bank affiliate:
  - (a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED.

## I. REPORTING REQUIREMENTS - Continued

- (b) Foreign bank branches of the U.S. Reporter that are located in the same country must be consolidated on one Form BE-10B BANK, even if it is the U.S. Reporter's practice to report data for these branches separately to the Federal Reserve (on Form FFIEC 030) or to the Comptroller of the Currency. Incorporated foreign bank affiliates of the U.S. Reporter located in the same country may be consolidated.
- (c) Bank and nonbank enterprises located in the same country may not be consolidated.
- (2) Reporting of foreign bank affiliates owned by more than one U.S. Reporter - If the foreign bank affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) is required to file a complete Form BE-10B BANK on which all Parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more is (are) required to file a partial Form BE-10B BANK on which Part I, items 1-22, and Part III, if there is direct ownership or direct financial positions of transactions, have been completed. If no one U.S. Reporter owns a greater share than each of the other U.S. Reporters, then the U.S. Reporters must decide among themselves which one of them shall file the complete Form BE-10B BANK and which one(s) shall file a partial Form BE-10B
- (3) Reporting when there is more than one foreign affiliate in a chain of ownership Form BE-10B BANK must be filed for a foreign bank affiliate of the U.S. Reporter that owns another nonexempt foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, i.e., a Form BE-10B(LF), (SF), or BANK must be filed for all affiliates upward in a chain of ownership. However, a Form BE-10B BANK is not required to be filed for a foreign bank affiliate in which the U.S. Reporter holds only an indirect ownership interest of 50 percent or less and that does not own a reportable nonbank foreign affiliate, but the indirectly owned bank affiliate must be listed on the BE-10A SUPPLEMENT or a BE-10A BANK SUPPLEMENT.
- (4) Relationship between Forms BE-10A BANK and BE-10B BANK The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B BANK, when data on financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.
- (5) Banks on U.S. military bases abroad Banks located on U.S. military bases abroad and servicing base personnel are not considered "foreign" and a Form BE-10B BANK should not be filed for them.

## **II. DEFINITIONS**

A. 1994 fiscal year is the U.S. Reporter's or the foreign affiliate's financial reporting year that has an ending date in calendar year 1994. Those Reporters or affiliates having a "52/53 week" fiscal year that ends within the first week of January 1995 are considered to have a 1994 fiscal year for purposes of filing this survey, and should report December 31, 1994 as their 1994 fiscal year end. A business enterprise

- that does not have a financial reporting year, or does not have a financial reporting year ending in calendar year 1994, is deemed to have a fiscal year identical to calendar year 1994. (U.S. Reporters and foreign affiliates that changed the ending date of their financial reporting year in 1994 should contact BEA to determine what reporting period should be used.)
- B. Affiliate means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.
- C. Associated group means two or more persons who, by the appearance of their actions, by agreement, or by an understanding, exercise or appear to exercise, their voting privileges in a concerted manner to influence the management of a business enterprise. The following are deemed to be associated groups:
  - 1. members of the same family,
  - 2. a business enterprise and one or more of its officers or directors.
  - 3. members of a syndicate or joint venture, or
  - 4. a corporation and its domestic subsidiaries.
- D. Banking covers business enterprises engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations engaged in international or foreign banking, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, savings banks, and bank holding companies, i.e., holding companies for which over 50 percent of their total income is from banks that they hold.
  - **E. Branch** means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
  - F. Business enterprise means any organization, association, branch, or venture which exists for profitmaking purposes or to otherwise secure economic advantage, and any ownership of any real estate.
  - G. CUSIP is the trademark for a system, developed by the American Bankers Association's Committee on Uniform Security Identification Procedures, that identifies specific security issuers and their issues - stocks, bonds, notes, etc., of corporate, municipal, State, and Federal issuers and selected foreign issues. The CUSIP number consists of nine digits, the first six of which uniquely identify the issuer, and two other characters which identify the issue. The ninth digit is the check digit.
- H. Foreign, when used in a geographic sense, means that which is situated outside the United States or which belongs to or is characteristic of a country other than the United States.
- Foreign affiliate means an affiliate located outside the United States in which a U.S. person has direct investment.
- J. Foreign affiliate parent means a U.S. Reporter's foreign affiliate which has an ownership interest in another foreign affiliate of the U.S. Reporter.
- K. Foreign person means any person resident outside the United States or subject to the jurisdiction of a country other than the United States. See III.D.
- L. Fully consolidated U.S. domestic business enterprise means: 1. the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and 2. proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. corporation above it. This consolidation excludes foreign branches and all other foreign affiliates.
- M. Intercompany means between a U.S. Reporter and its foreign affiliates.

## II. DEFINITIONS - Continued

- N. Intermediary means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- O. Lease is an arrangement conveying the right to use property, plant, or equipment (i.e., land and/or depreciable assets), usually for a stated period of time.
  - Capital lease A long-term lease under which a sale of the asset is recognized at the inception of the lease. These may be shown as lease contracts or accounts receivable on the lessor's books. The assets would not be considered to be owned by the lessor.
  - Operating lease Generally, a lease with a term which is less than the useful life of the asset and in which a transfer of ownership is not contemplated.
- P. Majority-owned foreign affiliate means a foreign affiliate in which the combined direct and indirect ownership interest of ALL U.S. REPORTERS of the affiliate exceeds 50 per centum.
- Q. Person means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the United States Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government-sponsored agency).
- R. U.S. direct investment abroad means the ownership or control, directly or indirectly, by one U.S. person of 10 per centum or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.
- S. U.S. Reporter means the U.S. person which has direct investment in a foreign business enterprise, including a branch. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic business enterprise. See II.L.
- T. U.S. person means any person resident in the United States or subject to the jurisdiction of the United States. See III.D.
- U. United States, when used in a geographic sense, means the several States, the District of Columbia, the Commonwealth of Puerto Rico, and all territories and possessions of the United States.

## **III. CLARIFICATION OF COVERAGE**

A. Determining existence of a foreign affiliate – In general, a U.S. person's foreign operation or activity is considered a foreign affiliate if it is legally or functionally separable from the domestic operations or activities of the U.S. person. In most cases, it is clear whether the foreign operation or activity constitutes an affiliate. For example, if the operation or activity is incorporated abroad, as is true in the majority of cases, it is always considered a foreign affiliate. Even if it is unincorporated, the foreign operation or activity is usually legally or functionally separable from the U.S. person's domestic operations or activities. In cases where it is not clearly separable, the determination of whether the operation or activity constitutes a foreign affiliate is made on a case-by-case basis, depending on the weight of the evidence.

Factors that would tend to indicate that the operation or activity is a foreign affiliate are:

- 1. It pays foreign income taxes.
- It has a substantial physical presence abroad, as evidenced by plant and equipment, or employees, permanently located abroad.

- 3. Separate financial records are kept on the foreign operation or activity that would allow preparation of financial statements, including a balance sheet and income statement. (A mere record of disbursements to, or receipts from, the foreign operation or activity would not constitute a "financial statement" for this purpose.)
- It takes title to the goods it sells and receives revenues therefrom.
- It receives funds for its own account from customers for services it performs.

Factors that would tend to indicate that it is **not** a foreign affiliate are:

- It engages only in sales promotion, public relations types of activities, or otherwise conducts business abroad for the U.S. Reporter's account and not for its own account. See III.F. and III.I.
- 2. It has no separate financial statements.
- It receives funds to cover its expenses only from the U.S. person.
- 4. It pays no foreign income taxes.
- 5. It has limited property, plant, and equipment, or no employees, permanently located abroad.
- B. U.S. Reporter owned by a foreign person A U.S. business enterprise that is a U.S. Reporter in this BE-10 survey may also be a U.S. affiliate of a foreign person that must report in the BE-15, Annual Survey of Foreign Direct Investment in the United States 1994. This could be the case if the U.S. business enterprise both owns foreign affiliates and is owned 10 percent or more, directly or indirectly, by a foreign person. In such cases, the U.S. business enterprise should report in this survey with respect to any foreign business enterprise it owns or controls, directly or indirectly, to the extent of 10 percent or more, but should not report other property of its foreign owner. (A foreign business enterprise that is jointly owned by the U.S. Reporter and the foreign owner of the U.S. Reporter should be considered a foreign affiliate of the U.S. Reporter provided the U.S. Reporter has a 10 percent or more ownership interest.) For purposes of the BE-10 survey, the foreign owner of the U.S. Reporter and the directly and indirectly owned foreign affiliates of the foreign owner (other than those held through the U.S. Reporter), are to be considered unaffiliated foreign persons.
- C. Partnerships Limited partners do not have control in a partnership and therefore cannot have direct investment in a partnership; their investment is considered to be portfolio investment and is not reportable in this survey. The existence of direct investment in a partnership is based on the country of residence of the general partner(s) and the percentage control exercised by (which may differ from the financial interest of) the general partner(s).
- D. Determining country of residence or jurisdiction of individuals – An individual is considered a resident of, and subject to the jurisdiction of, the country in which physically located, subject to the following qualifications:
  - Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship.
  - Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing, except as provided in III.D.3.

#### III. CLARIFICATION OF COVERAGE - Continued

- 3. Notwithstanding III.D.2., if an owner or employee of a business enterprise resides outside the country of location of the enterprise for one year or more for the purpose of furthering the business of the enterprise, and the country of the business enterprise is the country of citizenship of the owner or employee, then such owner or employee shall, nevertheless, be considered a resident of the country of citizenship provided there is the intent to return within a reasonable period of time.
- 4. Individuals and members of their immediate families who reside outside their country of citizenship as a result of employment by the government of that country--diplomats, consular officials, members of the armed forces, etc.--are considered to be residents of their country of citizenship.
- E. Foreign affiliate operating completely outside its country of incorporation If a foreign affiliate conducts all its operations from, and is located in, a single foreign country that is different from its country of incorporation, it is deemed to be operating totally outside its country of incorporation. A single BE-10B report for the entity in the country of operation must be filed, treating it as an incorporated foreign affiliate; do not file a separate BE-10B report for the entity in the foreign country of incorporation. If, however, the foreign affiliate has any of urrentist the following in the country of incorporation:
  - 1. bank account.
  - 2. employees,
  - 3. property, plant, or equipment, or
  - 4. sales.

it is deemed to have operations in its foreign country of incorporation and, therefore, a separate BE-10B report must be filed for the entity in that country.

If a foreign affiliate incorporated abroad conducts its operations from, and has locations in, more than one foreign country, a separate Form BE-10B must be filed for each country in which it has operations, and a separate Form BE-10B must be filed for the entity in the foreign country of incorporation, treating the entity as an incorporated foreign affiliate in that country.

If a foreign affiliate incorporated abroad conducts its operations from, and is located in, the United States, a Form BE-10B must be filed for the entity in the country of incorporation, treating it as an incorporated foreign affiliate in that country.

F. Agencies and representative offices - Foreign representative offices, agents and employees of a U.S. person are not considered to be foreign affiliates and, therefore they should not be reported on Form BE-10B(LF) and BE-10B(SF). However, a U.S. Reporter's disbursements to maintain foreign sales and representative offices are required to be reported on Form BE-22, Annual Survey of Selected Services Transactions With Unaffiliated Foreign Persons. Copies of Form BE-22 are available by writing to BEA at: U.S. Department of Commerce, Bureau of Economic Analysis, BE-50(SSB), Washington, D.C. 20230 or by telephoning (202) 606-5588.

A foreign presence of a U.S. person is considered a foreign sales promotion or representative office if: 1. it has no assets (other than office furniture) held either in its own name or in the name of the U.S. person, 2. to the extent that its employees are compensated by commissions, the commissions arise only from sales or business that the employees generate for the U.S. person, 3. it does not produce revenue (other than funds from the U.S. person to cover its expenses), and 4. it is engaged only in sales promotion, representational, public relations type activities, or the gathering of market information, on behalf of the U.S. person. A foreign presence that produces revenues for its own account (instead of, or in

addition to, producing revenue for the account of its U.S. parent) from goods or services it provides to unaffiliated persons is considered a foreign affiliate and is subject to the reporting requirements.

## G. Foreign affiliate owned for only part of FY 1994

The table below indicates how certain portions of Forms BE-10B(LF), (SF) and BANK must be completed for those foreign affiliates that were held by the U.S. Reporter for only part of FY 1994. All remaining items of the report forms including the remainder of Part III which are not addressed in the table below are to be completed as applicable. Note - All data for year-end 1993 must be before restatement.

A "0" indicates that the entries should be zero. An "X" indicates that the entries should be the value at the end of FY 1993 or FY 1994, as appropriate.

The second secon	PRINCIPLE OF BARRY				
Data or	Forms E	E-10B(LF)	, (SF) or I	BANK	45
During FY 1994, the foreign affiliate was:	betwee Report foreign (Part III, S of each	tment en U.S. ter and affiliate Section A n form) a)	Bala Sheet	Income statement data (c)	
1 40. 40L.2	Close FY 93	Close FY 94	Close FY 93	Close FY 94	Income Statement
1. Established	0	×	0	х	part year,
2. Acquired from: (a) Another U.S. Reporter	0	×	X¹	X¹	full year,
(b) Foreign person	0	х	0	х	part year,
3. Sold to: (a) Another U.S. Reporter	×	0	O¹	0	<b>0</b> ¹
(b) Foreign person	х	0	х	0	part year,
4. Liquidated	X	0	×	0	part year <sub>2</sub>

A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 1994 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 1994. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover 12 months of FY 1994. The U.S. Reporter selling the foreign affiliate should provide the U.S. Reporter acquiring the affiliate with balance sheet and income statement data for the affiliate for the period from year end 1993 to the time of the sale. The data should be combined with the data for the period of time from the sale to year-end 1994.

A foreign affiliate that was established, liquidated, or acquired from (sold to) a foreign person during FY 1994 should be treated as a foreign affiliate for only the part of the year that the U.S. Reporter owned the affiliate. The foreign affiliate's financial and operating data should cover the period from establishment or acquisition to year-end 1994, or the period from year-end 1993 to the time of the liquidation or sale, as appropriate.

Note - If the foreign affiliate was liquidated, or sold to a foreign person, during FY 1994, Part IV, and not Part V, should be completed on Form BE-10B(LF) or (SF).

H. Real estate - The ownership of foreign real estate is defined to be a business enterprise and, if foreign real estate is owned by a U.S. person, it is a foreign affiliate of a U.S. Reporter. A Form BE-10B is required unless the enterprise is otherwise exempt.

Residential real estate held exclusively by a U.S. person for personal use and not for profitmaking purposes is not subject to the reporting requirements. A primary residence abroad that is leased to others while the owner is a U.S. resident, but which the owner intends to reoccupy, is considered real estate held for personal use.

Ownership of foreign residential real estate by a business enterprise, the sole purpose of which is to hold the real estate for the personal use of the owner(s) of the business enterprise, is considered to be real estate held for personal use and therefore not subject to the reporting requirements.

## III. CLARIFICATION OF COVERAGE - Continued

If a U.S. person has a direct or indirect voting ownership interest of 10 percent or more in a joint venture, partnership, etc., that is formed to own and hold, develop, or operate real estate, the joint venture, partnership, etc., in its entirety, not just the U.S. person's share, is a foreign affiliate and must be reported unless otherwise exempt.

I. Airlines and ship operators – U.S. airlines' and ship operators' foreign stations, ticket offices, and terminal and port facilities that provide services only to their own operations are not foreign affiliates and are not subject to the reporting requirements. Reports are required when such facilities produce significant revenues from services provided to unaffiliated persons.

## J. Estates, trusts, and intermediaries

- A U.S. estate is a person and, therefore, may have direct investment; the estate, not the beneficiary, is considered to be the U.S. Reporter. Thus, ownership of a foreign affiliate by a U.S. estate shall be reported by the administrator, executor, etc., of the estate and not by the beneficiary.
- 2. A trust, either U.S. or foreign, is a person, but is not a business enterprise. The trust shall be considered the same as an intermediary and reporting should be as outlined in III.J.3. below. For reporting purposes, the beneficiary(ies) of the trust, or the creator(s) of the trust in the situation detailed below or if there is, or may be, a reversionary interest, shall be considered to be the owner(s) of the investments of the trust for determining the existence of direct investment. When a corporation or other organization creates a trust designating its shareholders or members as beneficiaries, the creating corporation or organization shall be deemed to be the owner of the investments of the trust, or succeeding trusts where the presently existing trust has evolved out of a prior trust, for the purposes of determining the existence and reporting of direct investment.

This procedure is adopted in order to fulfill statistical purposes of this survey and does not imply that control over an enterprise owned or controlled by a trust is, or can be, exercised by the beneficiary(ies) or creator(s).

## 3. Intermediary

- a. If a particular U.S. direct investment abroad is held, exercised, administered, or managed by a U.S. intermediary, such intermediary shall be responsible for reporting the required information for, and in the name of, its principal or shall instruct the principal to submit the required information. Upon instructing the principal, the intermediary shall be released from further liability to report provided it has informed BEA of the date such instructions were given and the name and address of the principal, and has supplied the principal with any information in the possession of, or which can be secured by, the intermediary that is necessary to permit the principal to complete the required reports. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with the foreign affiliate shall be considered as accounts or transactions of the U.S. principal with the foreign affiliate. To the extent such transactions or accounts are unavailable to the principal, they may be required to be reported by the intermediary.
- b. If a U.S. person holds a foreign affiliate through a foreign intermediary, the U.S. person will be considered to own the foreign affiliate directly and all accounts or transactions of the U.S. person with the intermediary will be considered to be with the foreign affiliate.

## **IV. GENERAL INSTRUCTIONS**

A. Accounting methods and records – Generally accepted U.S. accounting principles should be followed, unless otherwise specified. Corporations should generally use the same methods and records that are used to generate reports to stockholders, except where the instructions indicate a variance. Reports for unincorporated persons must be generated on an equivalent basis.

Reference to Financial Accounting Standards Board statements are referred to as "FASB" statements.

## B. Translation of foreign currency financial and operating data into U.S. dollars

- 1. Financial statements Foreign affiliate financial statements, i.e., balance sheets and income statements, that are not maintained in U.S. dollars should be translated from the host country currency to U.S. dollars using FASB 52, as would be required in order to incorporate foreign statements into the U.S. Reporter's financial statements for reports to shareholders.
- 2. Other financial and operating data of foreign affiliate According to FASB 52, "Revenue and expense transactions shall be translated in a manner that produces approximately the same dollar amounts that would have resulted had the underlying transactions been translated into dollars on the dates they occurred." Since separate translation of each transaction is usually impracticable, the specific results can be achieved by using an average rate for the period. In Forms BE-10B(LF), (SF), and BANK certain revenue and expense transactions which may not be translated separately for the financial statements, such as wages and salaries, exports and imports, and fees and royalties, are required to be reported. These transactions should be translated in a manner that is consistent with that used to translate the financial statements into U.S. dollars.

## C. Method of accounting for equity investments

- 1. Form BE-10A or 10A BANK The U.S. Reporter's equity investments of 20 percent or more in foreign affiliates, including all majority-owned foreign affiliates, should be reported in its financial statements using the equity method of accounting. Equity investments of less than 20 percent, and immaterial investments, should be reported using the cost method.
- 2. Form BE-10B(LF), (SF), or BANK A foreign affiliate parent's equity investments of 20 percent or more in unconsolidated foreign affiliates, including all unconsolidated majority-owned foreign affiliates, should be reported in its financial statements using the equity method of accounting. Equity investments of less than 20 percent, and immaterial investments, should be reported using the cost method. See important note on foreign affiliate consolidation rules under I.B.2.b. for nonbank affiliates, and I.C.2.b. for bank affiliates.

**Note** – If it is determined that there is a material difference between the "equity" and the "cost" methods and the data should have been filed using the "equity" method, BEA will require that the data be refiled.

D. Reporting of receipts and payments of dividends, interest, fees, royalties, rentals, etc. – Amounts for items such as dividends, interest, fees, royalties, and rentals should be entered as of the date they were received, paid, or entered into intercompany accounts between the payor and the payee, WHICHEVER OCCURRED FIRST. Include amounts for which payment was made in kind. For an item entered into intercompany accounts in, or prior to, the reporting period, in order to avoid duplication, any subsequent settlement of the account in the reporting period should not be reflected again in such item but should be reflected only as a reduction of intercompany accounts in the balance sheet.

## IV. GENERAL INSTRUCTIONS - Continued

- E. Industry and export and import trade classifications A list and explanation of the industry classifications and export and import trade classifications used are given in the Guide to Industry and Foreign Trade Classifications for International Surveys, BE-799, which is included as part of the BE-10 report package.
- F. Estimates If actual data are not available, or only partial data are available, estimates should be supplied and labeled as such. When data items cannot be fully subdivided as required, totals and an estimated breakdown of the totals should be supplied.

Certain sections of Forms BE-10A and BE-10B require data that may not normally be maintained in a company's customary accounting records. Provision of precise data in these areas may present the respondent with a substantial burden beyond what is intended by BEA. This may be especially true for:

- BE-10A, Part I, items 14 through 23 Number of employees in each industry of sales;
- BE-10A, Part II, Section C Composition of Selected Asset and Liability Positions of U.S. Reporter;
- BE-10A, Part II, Section H, items 100 through 103 –
  Distribution of sales or gross operating revenues, by
  transactor and by whether the sales were goods, services,
  or investment income;
- BE-10A, Part II, Section I Exports and imports of the U.S. Reporter on a shipped basis, by product and by country;
- BE-10B(LF), Part V, Section D Composition of external financing by transactor;
- BE-10B(LF), Part V, Section F Distribution of sales or gross operating revenues, by transactor, by country of location, and by whether the sales were goods, services, or investment income; and
- BE-10B(LF), Part V, Section G Exports and imports of the foreign affiliate on a shipped basis, by product.

Data provided in these areas may be reasonable estimates based upon the informed judgement of persons in the responding organization, sampling techniques, prorations based on related data, etc. The procedures used should be consistently applied from one BEA survey to the next.

- G. Specify When "specify" is included in certain data items, the type and dollar amount of the major items included must be given for at least the items mentioned in the line instruction.
- H. Space on form insufficient When space on the form is insufficient to permit a full answer to any item, the required information should be submitted on supplementary sheets, appropriately labeled and referenced to the item number and the form.

## V. SPECIAL INSTRUCTIONS

A. Determining location of transactor (source) for investment income included in sales or gross operating revenues – Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income (items 100 through 103, column (2), on Form BE-10A and item 168, columns (1) through (7), on Form BE-10B(LF)) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. (For rental income from real estate, base it on the location of the property.) If the location of the issuer of the financial instrument is

unknown, then the nationality of the issuer may be substituted. In those cases where both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) on behalf of the U.S. Reporter or foreign affiliate, the country of location of the intermediary may be used instead.

# B. Reporting for U.S. Reporters and foreign affiliates that are insurance companies

- 1. Where there is a difference, the financial and operating data for insurance companies in the BE-10 survey are to be prepared on the same basis as an annual report to stockholders, rather than on the basis of an annual statement to an insurance department. Valuation should be according to normal commercial accounting procedures, **not** at the rates promulgated by national insurance departments, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include: 1. non-trusteed or free account assets and 2, nonadmitted assets, such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Mandatory securities valuation reserves that are appropriations of retained earnings are to be included in the owners' equity section of the balance sheet, not in the liability section.
- Assets of an affiliate's U.S. Reporter that are held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policyholders are not to be included in the data reported for the affiliate on Form BE-10B(LF) or (SF).
- 3. Instructions for reporting specific items are
  - a. Current receivables (items 27 and 28 of Form BE-10A; items 36 and 37 of Form BE-10B(LF); and that part of item 32 of Form BE-10B(SF) that is current receivables) Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.
  - b. Current liabilities and long-term debt (items 39 through 43 of Form BE-10A and items 47 and 48 of Form BE-10B(LF); and item 37 of Form BE-10B(SF)) Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Policy reserves are to be included in "Other noncurrent liabilities," unless they are clearly current liabilities.
  - c. Sales or gross operating revenues, excluding sales taxes (item 47 of Form BE-10A; item 56 of Form BE-10B(LF); and item 31, column (2) of Form BE-10B(SF)) Include items such as earned premiums, annuity considerations, net investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises (domestic and foreign, including foreign affiliates of the U.S. Reporter) and certain realized and unrealized gains (losses).
  - d. Certain realized and unrealized gains (losses) (item 49 of Form BE-10A; items 59 and 71 of Form BE-10B(LF); and item 45 of Form BE-10B(SF)) Include, realized gains (losses) from the sale or maturity of investments in item 49 of Form BE-10A, item 59 of Form BE-10B(LF), and item 45 of Form BE-10B(SF), and unrealized gains (losses) from changes in the valuation of investments in item 46 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 41 of Form BE-10B(SF).

## V. SPECIAL INSTRUCTIONS - Continued

- e. Cost of goods sold or services rendered (item 52 of Form BE-10A and item 62 of Form BE-10B(LF))

   Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.
- f. Expenditures for property, plant, and equipment (items 70, 71, and 72 of Form BE-10A; items 124, 125, and 126 of Form BE-10B(LF); and item 82 of Form BE-10B(SF)) Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent assets").
- g. Net book value of property, plant, and equipment (items 63 and 76 of Form BE-10A and items 121 and 130 of Form BE-10B(LF)) Include the net book value of property, plant, and equipment. WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterparts (item 31 minus item 32 of Form BE-10A and item 40 plus item 41 minus item 42 of Form BE-10B(LF)).
- h. Investment income (item 100, column (2) of Form BE-10A and item 168, column (1) of Form BE-10B(LF)) Report that portion of sales or gross operating revenues that is investment income (other than any gain (loss) on the sale or maturity of investments, which should be reported as "certain realized and unrealized gains (losses)" as detailed above). See V.A. for instructions on determining the location of the transactor of investment income.
- Sales of services (item 100, column (4) of Form BE-10A and item 170, column (1) of Form BE-10B(LF)) – Include premium income and income from other services, if any.
- C. Operating leases of more than one year An operating lease is an arrangement conveying the right to use property, plant, or equipment for a specified period of time. If an operating lease for equipment is arranged between the U.S. Reporter and its foreign affiliates for a period of more than one year, include data for such leases in Part III of Form BE-10B(LF) or (SF), as follows:
  - For a foreign affiliate that has leased equipment from the U.S. Reporter (i.e., the foreign affiliate is the lessee):
    - a. Debt and other intercompany balances between foreign affiliate and U.S. Reporter: Owed to U.S. Reporter by the affiliate
      - (1) Close FY 1994 (item 77, column (1) and column (3) of Form BE-10B(LF); and item 52, column (1) of Form BE-10B(SF)) Include the FY 1994 closing net book value (from the books of the U.S. Reporter) of the leased equipment.
      - (2) Close FY 1993 (item 77, column (2) and column (4) of Form BE-10B(LF); and item 52, column (2) of Form BE-10B(SF)) Include the FY 1993 closing net book value (from the books of the U.S. Reporter) of the leased equipment.
    - b. Charges for use of tangible property, receipts by U.S. Reporter from foreign affiliate, (item 104, column (1) and column (2) of Form BE-10B(LF); and item 76, column (1) of Form BE-10B(SF)) – Report the net rent on the operating lease. Net rent is equivalent to the total lease payment for the reporting

- period less the amount of depreciation expense charged against the leased equipment (from the books of the U.S. Reporter) for that portion of FY 1994 that the lease was in existence.
- For a foreign affiliate that has leased equipment to the U.S. Reporter (i.e., the foreign affiliate is the lessor):
  - a. Debt and other intercompany balances between foreign affiliate and U.S. Reporter: Owed to affiliate by the U.S. Reporter
    - (1) Close FY 1994 (item 78, column (1) and column (3) of Form BE-10B(LF); and item 53, column (1) of Form BE-10B(SF)) Include the FY 1994 closing net book value (from the books of the foreign affiliate) of the leased equipment.
    - (2) Close FY 1993 (item 78, column (2) and column (4) of Form BE-10B(LF); and item 53, column (2) of Form BE-10B(SF)) Include the FY 1993 closing net book value (from the books of the foreign affiliate) of the leased equipment.
  - b. Charges for use of tangible property, payments by U.S. Reporter to the foreign affiliate, (item 104, column (3) and column (4) of Form BE-10B(LF); and item 76, column (2) of Form BE-10B(SF)) Report the net rent on the operating lease. Net rent is equivalent to the total lease payment for the reporting period less the amount of depreciation expense charged against the leased equipment (from the books of the foreign affiliate) for that portion of FY 1994 that the lease was in existence.

## VI. INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS

- A. Certain realized and unrealized gains (losses) for securities dealers, finance companies, and real estate companies
  - Gains or losses from the sale, disposition, or revaluation of investment securities.

Securities dealers do not include realized gains or losses due to profit or loss on the sale or maturity of investments in item 49 of Form BE-10A, item 59 of Form BE-10B(LF), and item 45 of Form BE-10B(SF). However, unrealized gains or losses due to changes in the valuation of investments that are recognized during the period should be included in item 46 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 41 of BE-10B(SF).

Finance companies (other than dealers in securities) and insurance companies should include realized gains or losses due to profit or loss on the sale or maturity of investments in item 49 of Form BE-10A, item 59 of Form BE-10B(LF), and item 45 of Form BE-10B(SF) and should include unrealized gains or losses due to changes in the valuation of investments in item 46 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 41 of Form BE-10B(SF).

Gains or losses from the sale, disposition, or revaluation of land, other property, plant, and equipment, or other assets.

**Real estate companies** should not include in item 49 of Form BE-10A, item 59 of Form BE-10B(LF), and item 45 of Form BE-10B(SF) gains or losses from the sale of real estate in the ordinary course of trade or business. However, a gain or loss that is recognized due to revaluation of assets without a sale should be included in item 46 or 49 of Form BE-10A, items 52 and 71 or item 59 of Form BE-10B(LF), and item 41 or 45 of Form BE-10B(SF).

## VI. INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS – Continued

## B. Allocated expenses and sales of services by type (items 106.a.-106.f. on Form BE-10B(LF))

- Insurance services Report in item 106.a., column (3), payments by the U.S. Reporter of premiums for primary insurance sold to it by the foreign affiliate. Report in item 106.a., column (1), losses paid by the foreign affiliate to the U.S. Reporter on such insurance.
- 2. Financial services Report in item 106.b., columns (1) and (3), fees and commissions for financial services. Include brokerage commissions on transactions executed for the U.S. Reporter's (or foreign affiliate's) own account, or for the account of its customers, and include selling concessions received from a U.S. Reporter (or foreign affiliate) who is a lead underwriter.
- 3. Transportation Report in item 106.c., column (1), the U.S. Reporter's receipts from the foreign affiliate for carrying merchandise from the United States to foreign destinations and for carrying freight between foreign destinations, and report in item 106.c., column (3), the U.S. Reporter's payments to the foreign affiliate for carrying merchandise from foreign countries to U.S. destinations or between foreign destinations.
- 4. Computer and information services Report in item 106.d., columns (1) and (3), receipts and payments for: 1. computer and data processing services, including data entry, processing, and fabulation; computer systems analysis, design, engineering, and custom programming; and other computer services, including timesharing, maintenance, and repair, and 2. database and other information services, including business, financial, or technical databases; reservation systems; and credit reporting and authorization systems.
- 5. Communication services Report in item 106.e., columns (1) and (3), receipts and payments for use of company-owned or leased communications channels and for value-added telecommunications services, such as electronic or voice mail and management and operation of data networks.
- 6. Other services Include in item 106.f., columns (1) and (3), both services separately billed and included in the seller's sales or gross operating revenues (item 47 of Form BE-10A for the U.S. Reporter or item 56 of Form BE-10B(LF) for the affiliate) and allocated expenses or reimbursements, such as R&D assessments, included in "other income" in the income statement of the provider (item 50 of Form BE-10A for the U.S. Reporter, or item 60 of Form BE-10B(LF) for the foreign affiliate).

## C. Employment and employee compensation

- 1. Employment Employment is the number of full-time and part-time employees on the payroll at the end of FY 1994, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, FY 1994 may be used provided it is a reasonable proxy for the end of FY 1994 number. If employment at the end of FY 1994, or the count taken at some other time during FY 1994, was unusually high or low because of temporary factors (e.g., a strike), the number of employees that reflects normal operations should be given. If the business enterprise's activity involves large seasonal variations, the average number of employees for FY 1994 should be given. If given, the average should be the average for FY 1994 of the number of persons on the payroll at the end of each payroll period, month, or quarter. If precise figures are not available, give your best estimate.
- Employee compensation Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

- a. Wages and salaries The gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.
  - Wages and salaries include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Employer contributions to benefit funds are included in "employee benefit plans.")
  - Wages and salaries include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as for plant facilities, employee training programs, and reimbursement for business expenses.
- b. Employee benefit plans Employer expenditures for all employee benefit plans, including those mandated or required by government statute, those resulting from a collective bargaining contract, or those that are voluntary. Employee benefit plans include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Expenditures for retirement plans should include the employer's gross pension expense, i.e., before any amortization taken in accordance with FASB 87 (Employers' Accounting for Pensions) representing the difference between the fair value of the assets of the retirement plan and the employer's actuarily determined benefit obligation under the plan. If plans are financed jointly by the employer and the employee, only the contributions of the employer should be included.
- 3. Production workers engaged in manufacturing activities Production workers are those employees most directly connected with carrying out the manufacturing activities of the business being reported, up to and including working foremen, but excluding other supervisory employees. They are those involved in the physical production of goods, handling and storage of goods, related services (e.g., maintenance and repair), and auxiliary production for the plant's own use (e.g., power plant). If foreign affiliates maintain employment and payroll records according to national (host country) definitions of wage workers or manual workers that do not differ significantly from the above production worker concept, data may be submitted according to the national concepts.
- 4. Hours worked by production workers Hours worked include standby or reporting time but exclude hours paid for time not worked, such as holidays, vacations, sick leave, or other paid leave. Although data on hours worked should ordinarily be obtained from payroll records, reasonable estimates are acceptable if utilizing payroll records would be unduly burdensome. Such estimates may be derived, for example, by multiplying the number of production workers by your estimate of average hours worked per production worker for the reporting period. It is important, however, that such estimates be for hours worked, and that hours paid for time not worked be excluded. Data on hours worked, together with the data on wages and salaries and employee benefit plans, will be used to derive hourly compensation rates for production workers. As a check on your estimates, you can compute the implied hourly compensation rate (i.e., divide the sum of wages and salaries and employee benefit plans for production workers by hours worked) to see if it appears reasonable.

#### VI. INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS - Continued

- D. Research and development Research and development (R&D) includes basic and applied research in science and engineering, as well as design and development of prototypes and processes, if the purpose of such activity is to:
  - Pursue a planned search for new knowledge whether or not the search has reference to a specific application;
  - Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
  - Apply existing knowledge to the employment of a present product or process.

R&D includes the activities described above, whether assigned to separate R&D organizational units of the company or carried on by company laboratories and technical groups that are not a part of a separate R&D organization.

Include all costs incurred to support R&D, including R&D depreciation and overhead. Exclude capital expenditures, routine product testing and quality control conducted during commercial production, geological and geophysical exploration, market research and surveys, and legal work in connection with patents.

Research and development employees are scientists, engineers, and other professional and technical employees, including managers, who spend all or a majority of their time engaged in scientific or engineering R&D work, at a level that requires knowledge of physical or life sciences, engineering, or mathematics at least equivalent to that acquired through completion of a four-year college course with a major in one of these fields (i.e., training may be either formal or by experience).

E. U.S. merchandise trade - The data on U.S. merchandise trade between U.S. Reporters and their foreign affiliates are to be reported on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. However, it is recognized that U.S. Reporters and their foreign affiliates keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were billed or charged. Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when the U.S. Reporter buys goods in country A and sells them in country B, but the goods are shipped directly from country A to country B. Because the goods did not physically enter or leave the United States, they are not U.S. trade. However, when the U.S. Reporter records the transactions on its books, it would show a purchase charged to it from country A and a sale charged by it to country B. If the U.S. Reporter's trade data in this survey were prepared on the "charged" basis, the purchase and sale would appear incorrectly as a U.S. import and a U.S. export, respectively. Other differences arise when the U.S. Reporter charges the sale of its products to a foreign affiliate in one country, but ships the goods directly from the United States to an unaffiliated foreigner in another country. If the data are on the "shipped" basis, this should be a U.S. export to an unaffiliated foreigner, not to the foreign affiliate, and the destination should be the country of the unaffiliated foreigner, not that of the foreign affiliate.

For many U.S. Reporters, these and other differences between the "charged" and "shipped" bases many not arise. If there is no material difference between the two bases, the "charged" basis may be used. However, if a material difference does exist, then trade must be reported on the "shipped" basis. For this purpose, the U.S. Reporter may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis. In item 104 of Form BE-10A and item 180 of Form BE-10B(LF), the U.S. Reporter must indicate that the

data are in fact being reported essentially on the "shipped" basis. BEA will require the U.S Reporter to refile the data if it determines that there is a material difference between the "charged" and "shipped" bases, and that the data are not on, or adjusted to, the "shipped" basis.

- 1. Definition of U.S. merchandise trade The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. Exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise.
- 2. Timing Only goods actually shipped between the United States and a foreign country during FY 1994 should be included, regardless of when the goods were charged or consigned. For example, goods shipped by the U.S. Reporter to an affiliate in FY 1994 that were charged or consigned in FY 1995, should be included, but goods shipped to an affiliate in FY 1993 that were charged or consigned to the affiliate in FY 1994 should be excluded.
- 3. Trade of the U.S. Reporter Goods shipped by, or to, the U.S. Reporter, whether or not they were actually charged or consigned by, or to, the U.S.Reporter, are considered to be trade of the U.S. Reporter.
- 4. Trade of a foreign affiliate Goods shipped by, or to, a foreign affiliate, whether or not they were actually charged or consigned by, or to, the foreign affiliate are considered to be trade of the foreign affiliate.
- 5. Country of ultimate destination or origin On Form BE-10A of this report, the country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment should be credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported. The country of origin is the country where the goods were grown, mined, or manufactured. In instances where the country of origin cannot be determined, the transactions are credited to the country of shipment.
- 6. Trade by product In disaggregating U.S. merchandise exports and imports by product, see the Guide to Industry and Foreign Trade Classifications for International Surveys, Part II, for a detailed description of the product categories used.
- 7. By (or to) whom goods were shipped Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to, whom the merchandise was charged or consigned. Thus, for example, if the U.S Reporter charges goods to a foreign affiliate in France but ships the goods to an unaffiliated foreigner in Switzerland, the goods are considered U.S. merchandise exports by the U.S. Reporter to the unaffiliated foreigner in Switzerland and should be recorded as such on the U.S. Reporter's Form BE-10A. Or if the U.S. Reporter charges goods to a German affiliate but ships them to an Italian affiliate, the goods should be recorded as U.S. merchandise exports by the U.S. Reporter only on the Form BE-10B(LF) or (SF) of the Italian affiliate, not on that of the German affiliate. Similarly, if goods were charged by the U.S. Reporter to an affiliate but shipped to the affiliate by another U.S. person, the goods should be considered an export by "other U.S. persons," not by the U.S. Reporter, on the affiliate's Form BE-10B(LF) or (SF).

**Note** – Merchandise shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by that entity.

BE-10 Instructions (11/94) Page 15

## VI. INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS – Continued

- 8. Valuation of exports U.S. merchandise exports should be valued f.a.s. (free alongside ship) at the U.S. port of exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, foreign import duties, and freight and insurance from the U.S. port of exportation to the foreign port of entry.
- 9. Valuation of imports U.S. imports should be valued at the actual contract price agreed upon between buyer and seller, adjusted to an f.a.s. foreign port-of-exportation basis. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, U.S. import duties, and freight and insurance from the foreign port of exportation to the U.S port of entry.

## VII. FILING THE BE-10

- A. Due date A fully completed and certified BE-10 report comprising Form BE- 10A or 10A BANK, BE-10A SUPPLEMENT or BE-10 BANK SUPPLEMENT (as required), and Form(s) BE-10B(LF), (SF), or BANK (as required), is due to be filed with BEA not later than May 31, 1995 for those U.S. Reporters filing less than fifty, and June 30, 1995 for those U.S. Reporters filing fifty or more, Forms BE- 10B(LF), (SF), or BANK.
- B. Extensions BEA hopes that by providing an additional month for large U.S. Reporters to file, requests for further extensions of time will not be necessary. Delays in filing necessarily affect BEA's already tight processing schedule for the benchmark survey. Nevertheless, a limited number of requests for extensions and hardship cases will be considered. They must be in writing and received by BEA at least 15 days before the due date of the report, and include substantive reasons for the extension. BEA will provide a written response to such requests.
- C. Assistance For assistance, telephone (202) 606-5566 between 8:00 a.m. and 4:30 p.m., eastern time.
- D. Number of copies A single original copy of each form or supplement shall be filed with BEA. For Form BE-10A and 10A BANK, this should be the copy with the address label if such a label has been provided (make necessary corrections to the address on the label); for Forms BE-10B(LF), (SF), and

BANK, attach the appropriate identification label for each foreign affiliate report if such a label has been provided. In addition, each U.S. Reporter must retain a copy of each form for five years to facilitate resolution of any questions that BEA may have concerning the report. (Both copies are protected by law; see the statement of confidentiality in VII.G. and on each form.)

- E. Additional copies of forms Requests for more than two copies of the forms and instructions will be filled upon demonstration of need (e.g., law and accounting firms must furnish names and addresses of U.S. Reporters for whom they will be filing reports).
- F. Where to send the report Reports filed by mail through the U.S. Postal Service should be sent to:

U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230

Reports filed by direct private delivery should be directed to:

U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Shipping & Receiving Section M-100 1441 L Street, N.W. Washington, DC 20005

- G. Confidentiality The information filed in this report may be used only for analytical and statistical purposes and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act. The President may authorize the exchange of the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under the Act in such a manner that the person to whom the information relates can be specifically identified. Reports and copies of reports prepared pursuant to the Act are confidential and their submission or disclosure shall not be compelled by any person without the prior written permission of the person filing the report and the customer of such person where the information supplied is identifiable as being derived from the records of such customer (22 U.S.C. 3104).
- H. Annual stockholders' report and Form 10K Business enterprises issuing annual reports to stockholders and completing Securities and Exchange Commission's Form 10K should furnish copies of these reports for FY 1994 when filing the BE-10 report.

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# ut along this line.

## 1994 BE-10 ORDER FORM

To obtain additional copies of BE-10 Forms and Instructions, complete this order form or telephone 202–606–5566 or FAX 202–606–5318.

Enter the quantity of each item you require: Quantity Quantity Item Item Instruction Booklet Form BE-10A Guide to Industry and Foreign Trade Classification for International Surveys Form BE-10A BANK Claim for Not filing Form BE-10B(LF) Form BE-10B(SF) Form BE-10B BANK Name of U.S. Reporter Attention: Street Address City, State, ZIP Code

**RETURN TO** 

U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230

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21.	BEA 1022 USE ONLY	1	2		3			4			5		

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued				
22. Major activity of foreign affiliate — Mark (X) one				
A list, and explanation, of the International Surveys Industry (ISI) or Foreign Trade Classifications for International Surveys. For a last active period; for "start-ups," show the intended activity.				ne
Production — The foreign affiliate is primarily eng growing, or mining or extracting (including explorir 000, 100, 200, or 300 series, except 070, 108, 124, 13	ng for or developing) a p	roduct. These active	ling, processing, ties are coded in	the
Sales — The foreign affiliate is primarily engaged in produce. These activities are coded in the 500 series	n selling (at wholesale or	10	nich it does not	
Services — The foreign affiliate is primarily engage lodging, consulting, accounting, engineering, holding or 800 series, or in 070, 108, 124, 138, or 148 of the	ng companies, etc. These	such as public util a activities are code	ties, transportation d in the 400, 600,	700
23. What is the MAJOR product or service involved in this activi	tu? If a product briefly s	state what is done t	o it i.e., whether	it is
mined, manufactured, sold at wholesale, packaged, transported etc	. (For example, "Manufa	cture widgets to se	ll at wholesale.")	
, curvey at	lor tokur	SULA		
torical survey at information in the survey at the survey	ey n-for			
24. BEA 1027 1 USE ONLY	136		5	
Sales of foreign affiliate by industry — Enter the 3-digit ISI cod				
fewer than five codes, you must account for total sales. For inactive active period; for "start-ups" with no sales, show the intended active	ity(ies).			
Holding companies should show total income (item 46). To be cons of affiliates that it holds must constitute a majority of its total incom 50%) of its total assets invested in affiliates that it holds. ISI code 6	ne and, in general, it mus 71, "holding company," i	st have a sizable po s an invalid classifi	rtion (usually, at cation when the	least
foreign affiliate being reported generates, or is expected to generat	e, more than 50 percent	of total income fro		
nn.	talenda (h. 1941)	ISI code	(2	vice and the second
	1.	(1)	Bil. Mil.	Thous. Dols
25. Enter code with largest sales	1028		\$	
26. Enter code with 2nd largest sales	1029			!
27. Enter code with 3rd largest sales	1030		2	
28. Enter code with 4th largest sales	1031		2	
29. Enter code with 5th largest sales	1032		2	į
30. Sales not accounted for above	1033		2	
31. TOTAL SALES — Sum of items 25 through 30	→ 1034		\$	
Remarks				
BEA 1035 1 2 3		4	5	
ONLY 1036 1 2 3		4	5	

## **SUMMARY OF INDUSTRY CLASSIFICATIONS**

## AGRICULTURE, FORESTRY, AND FISHING

010 Agricultural production – crops
 020 Agricultural production – livestock and animal specialties

070 Agricultural services

080 Forestry
090 Fishing, hunting, and trapping

## MINING

101 Iron ores

Copper, lead, zinc, gold, and silver ores Other metallic ores Metal mining services 107 108

124

Coal
Coal mining services
Crude petroleum extraction (no refining)
and natural gas
Oil and gas field services
Nametallic minerals, except fuels 133

138

Nonmetallic minerals, except fuels Nonmetallic minerals services, except 140 148 fuels

## CONSTRUCTION

150 Construction

## MANUFACTURING

201 Meat products 202

Dairy products Preserved fruits and vegetables

203 204 Grain mill products Bakery products 205

Beverages

209 Other food and kindred products
210 Tobacco products
220 Textile mill products
230 Apparel and other textile products
240 Lumber and wood products 250 Furniture and fixtures

Pulp, paper, and board mills Other paper and allied products 262 265

Newspapers

Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics 272 275

281

283 Drugs284 Soap, cleaners, and toilet goods287 Agricultural chemicals

289

Chemical products, n.e.c. Integrated petroleum refining and 291 extraction

Petroleum refining without extraction Petroleum and coal products, n.e.c. Rubber products 292 299

Miscellaneous plastics products Leather and leather products 308

310

Glass products

Stone, clay, concrete, gypsum, and other nonmetalic mineral products Primary metal industries, ferrous Primary metal industries, nonferrous 329

335

Metal cans, forgings, and stampings

## MANUFACTURING - Continued

342 Cutlery, hardware, and screw products 343 Heating equipment, plumbing fixtures, and structural metal products

349 Metal services; ordnance; and fabricated 517

metal products, n.e.c. Engines and turbines

352 Farm and garden machinery Computer and office agriculture of the construction, mining, and materials handling machinery
Metalworking machinery
Special industry machinery
General industrial machinery 353

354

355

Computer and office equipment
Refrigeration and service industry
machinery 357

359 Industrial and commercial machinery,

n.e.c. Household appliances

Household audio and video, and

communications equipment
Electronic components and accessories

371

Electrical machinery, n.e.c. Motor vehicles and equipment Other transportation equipment Measuring, scientific, and optical

instruments
384 Medical instruments and supplies and ophthalmic goods

386 Photographic equipment and supplies 390 Miscellaneous manufacturing industries

# TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES

401 Railroads

Petroleum tanker operations

449 Other water transportation

450 Transportation by air

Pipelines, petroleum and natural gas
Pipelines, except petroleum and
natural gas
Petroleum storage for hire 462

Passenger transportation arrangement Transportation, n.e.c., warehousing, terminal facilities, and related

services
481 Telephone and telegraph communications

Other communications services 483

490 Electric, gas, and sanitary services

## WHOLESALE TRADE

501 Motor vehicles and equipment

Lumber and construction materials Professional and commercial equipment 503

504 and supplies

Metals and minerals, except petroleum Electrical goods Hardware, and plumbing and heating 505

506

equipment and supplies Machinery, equipment, and supplies Durable goods, n.e.c.

508

509

Paper and paper products Drugs, proprietaries, and sundries

## WHOLESALE TRADE - Continued

513 Apparel, piece goods, and notions

Groceries and related products Farm-product raw materials 514 515

Petroleum and petroleum products

519 Nondurable goods, n.e.c.

## **PRETAIL TRADE**

530 General merchandise stores 540 Food stores

Gasoline service stations
Apparel and accessory stores 554 560

Eating and drinking places

590 Retail trade, n.e.c.

## FINANCE, INSURANCE, AND REAL ESTATE

600 Banks

603 Savings institutions and credit unions

Other finance

631 Life insurance

Accident and health insurance 632

639 Other insurance

Real estate 650

Holding companies, except bank

holding companies 679 Franchising, business - selling or

licensing

## SERVICES

700 Hotels and other lodging places

731 734

Advertising Services to buildings Equipment rental and leasing, except

automobiles and computers Personnel supply services

741 Computer processing and data

preparation services

Information retrieval services

Computer related services, n.e.c. 749

Other business services Automotive rental and leasing, 751 without drivers

752 Automotive parking, repair, and

other services Miscellaneous repair services

Motion pictures, including television tape and film 780

Amusement and recreation services

800 Health services

810 Legal services

Educational services

Engineering, architectural, and surveying services

872 Accounting, auditing, and bookkeeping services

873 Research, development, and testing services

874 Management and public relations

services 890 Other services provided on a commercial

## NONBUSINESS ENTITIES

900 Government entities

905 Nonbusiness entities, except government

Remarks

Section A — Balance Sheet of Foreign Affiliate				NO.		
Section A — Balance Sneet of Foreign Affiliate			BALA	ANCES		
		Close FY			Close FY 1993 (unrestated) (2)	
• ASSETS		The second secon	hous. Dols.	Bil.	Mil. Thous	. Dol
32. Current assets — Cash and cash items (do not include overdrafts here as negative cash); current trade accounts receivable, notes receivable, and other current receivables; inventories; and, other current assets, including land helfor resale and current marketable securities.		\$ 201	19/1	\$		
33. Property, plant and equipment, gross — Land, timber, mineral rights and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale. (For an unincorporated affiliate, include items owned by its U.S. Reporter(s) but that are in the affiliate's possession whether or not carried on the affiliate's own books or records.)	00	ses on	y:	bol	dent	
34. Accumulated depreciation and depletion	2042	a ILAG		2		i
35. Other noncurrent assets – Include equity investments, whether carried at or on the equity basis; other investments, intangible assets, net of amortizat noncurrent marketable securities; trade accounts and trade notes receivable noncurrent, net of allowance for doubtful items; and other noncurrent assets not shown in item 33. Credit balances in these accounts should be included item 38. — Specify	ion; (O	1		2	Hars Harts	
36. TOTAL ASSETS — Sum of items 32, 33, and 35 minus item 34 ————	2046	1   \$	Ĺ	\$		1
• LIABILITIES	2040	<b>1</b>		Ф		1
37. Current liabilities and long-term debt — Trade accounts and trade notes payable, current; overdrafts; other current liabilities; and, long-term debt, including ALL LONG-TERM INTERCOMPANY DEBT and lease obligations that are capitalized in accordance with FASB 13 with an original maturity of more than one year or with no stated maturity.	ıt			2		
38. Other noncurrent liabilities — Noncurrent items other than those identifia as long-term debt, such as deferred taxes and underlying minority interest in consolidated subsidiaries. (However, the equity of a direct minority ownersh interest in this foreign affiliate is not to be separated from the normal equity accounts.) Debit balances in these accounts should be included in item 35. Exclude long-term intercompany debt (include in item 37). — Specify	n ip			,		1 1 1 1 1 1 1
	2049		Ì			
39. TOTAL LIABILITIES — Sum of items 37 and 38 ———————————————————————————————————	2050	\$		\$		l L
OWNERS' EQUITY     INCORPORATED AFFILIATE ONLY, items 40 through 43  40. Capital stock and additional paid-in capital — Common and preferred, voting and nonvoting capital stock and additional paid-in capital	2051	1 \$		2		1
<b>41. Retained earnings (deficit)</b> — Earnings retained by the corporation and legally available for declaration of dividends. <i>Include those that have been voluntarily restricted.</i>	2052	1		2		i I
42. Translation adjustment — Cumulative amount (per FASB 52)	2053	1		2		
	205	1		2		
43. Other — Include involuntarily (or legally) restricted earnings.  44. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — Equals item 36 minus item 39 and, for incorporate affiliate, equals sum of items 40 through 43		1	İ	2		1
Section B — Income and Expense Data of Foreign Affiliate  INCOME  45. Certain realized and unrealized gains (losses) — Include gains (losses) resulting from  a. Sale, disposition, or revaluation of investment securities (dealers in securities)	ities, othe	me tax effects	nies,	\$	Amount (1)	
<ul> <li>and insurance companies — See Instruction Booklet, Parts V.B.3.d. and N. Sale, disposition, or revaluation of land, other property, plant and equipm companies – See Instruction Booklet, Part VI.A.2.);</li> <li>c. Remeasurement of the foreign affiliate's foreign currency-denominated a changes in foreign exchange rates during the period and transaction gair accordance with FASB 52;</li> <li>d. Extraordinary items (except those resulting from the early retirement or f judgments, and accidental damage to fixed assets);</li> </ul>	ssets and (losses)	liabilities due to taken to income		Bil.	Mil. Thous	Do
<ul> <li>e. Cumulative effect of any net transition obligation per FASB 106, Employer Postemployment and Postretirement Benefits Other Than Pension; and</li> <li>f. Unusual or infrequently occurring items.</li> </ul>	rs' Accour	nting for	2059	\$		1
46. Total income — Include  a. Gross operating revenues;  b. Income from equity investments in foreign affiliates — For foreign affiliate (including majority-owned foreign affiliates), report equity in earnings du those owned less than 20 percent, report dividends;  c. Certain realized and unrealized gains (losses) net of income tax effects; and Other income	ring the re	20 percent or m porting period;	ore	1		

Pai	till BASI	C FINANCIAL AND	OPERATING DATA OF FORI	EIGN AFFILIATE — Co	ntinued				
>	Section B —	- Income Statement	t of Foreign Affiliate — Con	tinued				Amount	
. c	OSTS AND	EXPENSES					Bil. I	(1) Viil. Thou	us. Dols.
47.	Foreign inc	ome taxes — Provisi	on for foreign income taxes fo	r FY 1994. Do not inclu	de U.S. income		1		
	taxes. Exclud	de production royalty	payments.			2063	1		
1000		and expenses				2065	1		i
10.0	Net income	(loss) after provision	on for foreign income taxes		48 18	2066	\$		45.
	BEA 2074 USE ONLY	1	2	3	S OU	,	5	"ge,	
	BEA 2075 USE	1	2	3 rm 15 rp	Obe at	40	500		
Par	ONLY	STMENT AND TRAI	SACTIONS BETWEEN FOR	FIGN AFFILIATE AND	THE				
	U.S. F Use Part III to transactions not have a	REPORTER oreport the line of direct voting owner	ect voting ownership included orter and foreign affiliate. <b>Foi</b> <b>ship</b> , complete only items 52, the U.S. Reporter and foreign	I in item 8, if any, and to a foreign affiliate in 53, and 74 through 78	report direct finan which the U.S. Re to report any direct	eporte:	r does al		
	Section A -	- Investment Betwe	en the U.S. Reporter and F	oreign Affiliate	According t	o book	s of fore	ign affiliat	е
• D	EBT AND OT	THER INTERCOMPA	NY BALANCES BETWEEN F	OREIGN	Close FY 199	4		lose FY 19 (unrestated	
in	debtedness r	esulting from a capita	<ul> <li>Include current and long-tentill lease, and the net book value</li> </ul>		Bil. Mil. Thous	Dols.	Bil. I	(2) Viil. Thou	us. Dols.
		der a long-term opera	301		1	i	2		
52.		S. Reporter by the a amounts owed to U.	<b>Iffiliate</b> — That portion of iter S. Reporter	n 37	\$		\$		
53.		filiate by the U.S. R	eporter — That portion of iter .S. Reporter	n 36	1		2		
• 0	WNERS' EQ	The second secon				i			i i
		ED AFFILIATE, iten	ns 54 through 58		1	1	2		
54.	Capital stoc	's equity in: ck and additional pa onyoting capital stock	nid-in capital — Common and and additional paid-in capital	d preferred,		I I			
		rnings (deficit)		3080	1	i	2		
				3081	1	i	2		
	Other — Spe	adjustment — Cum ecify	ulative amount	3081	1		2		
			The state of the s	3082		į	2		
58.	TOTAL — S	um of items 54 thro	ough 57	→ 3083	\$	l L	\$		
59.	That portion	RATED AFFILIATE, i n of balance sheet i	tems 59 and 60 tem 44 representing the U.	S. Reporter's	\$	1	\$		 
	Share Translation	adjustment — Cum	ulative amount – That portion		1	l de la	2		
	representing account	the U.S. Reporter's s	hare of the cumulative transla	tion adjustment 3085	\$	Ì	\$		
61	BEA USE OI	3086	1	THE STATE OF THE S	2				
01.	BEA OSE O	3087	1		2				
62.	BEA USE OI	NLY 3088	1		2				
	BEA USE OF								STATE OF THE PARTY.
	Section B — Incorporate	- Change in U.S. Re d Foreign Affiliate	porter's Equity in Capital S or Equity Investment in Uni	tock and/or Additiona incorporated Foreign	al Paid-in Capital o Affiliate During F	of Y 199	4		
• IN 64.	affiliate. Excitant liquidatistock transact affect total ed (received) by ICREASE IN Establishme U.S. Report	ude changes caused ling dividends), and the tions with persons of quity. Report all amount the U.S. Reporter.  EQUITY INTEREST ent of affiliate or accer either from this attributions and othe	ng FY 1994 that changed the Loy carrying net income to the e distribution of earnings during the Loy carrying net income to the berthan the U.S. Reporter and punts at transaction value, equisition (partial or total) of affiliate or from other foreign transactions of the U.S. Reporter transactions of the U.S. Re	equity account, stock ar ng the period. Exclude I reorganizations in cap i.e., the value of the con fequity interest in the gn persons	nd cash dividends (of the effect of treasur ital structure that do isideration given	other V	Bil. N	Amount (1) Mil. Thou	
		uity in this affiliate					,		
							1		
						3091	1		
66.	Acquisition	(partial or total) of	equity interest in this affili	ate by U.S. Reporter	from	3092			

U.S. REPORTI	AND TRANSACTIONS BETWEEN FOREIGN AFFILI ER — Continued				Amo (1	
Section B — Change Incorporated Foreig 1994 – Continued	e in U.S. Reporter's Equity in Capital Stock and/or In Affiliate or Equity Investment in Unincorporated	Addition d Foreign	al Paid-in Capit Affiliate Durin	tal of ng FY	Bil. Mil.	Thous. Dols
DECREASE IN EQUITY	/ INTEREST				1	
67. Liquidation of affilia	ate or sale (partial or total) of equity interest in thi	is affiliat	e by the U.S.			l
68. Return of capital co	his affiliate or to other foreign persons ontributions and other transactions of the U.S. Rep	orter wit	th foreign	3093	1	
persons that decrea	nse equity in this affiliate — Specify					1
			UNS 1			259.
69. Sale (partial or total	l) of equity interest in this affiliate by U.S. Reporte	ar to othe	will S C	3094	1 206	Light Page
persons	The state of the s	, to built	367	3095	00,,	
70. TOTAL — Equals su	m of items 64, 65, and 66, minus sum of items 67,	68, and	69	3096	\$	l
71. 3099 1 BEA USE ONLY	2 Truey ation	J.W.	Surve		5	
Section C — Receipt	ts and Payments of Dividends, Distributed Earning	gs, Intere	st, Royalties ar	nd License	Fees,	
Items should be based	ner Services Between U.S. Reporter and Foreign A d on the books of the U.S. Reporter. Enter amounts rece	ived				
amounts for which pa intercompany account of the account should	ntercompany accounts, whichever occurred first. Includ lyment was made in kind. For an item entered into an t prior to the reporting period, any subsequent settleme not be reported in the items below, but should be refle an intercompany account (items 52 and 53).	nt	Receipts b Reporter from affiliate — foreign tax v	n foreign net of	Payments Reporter t affiliate — r tax wit	o foreign net of U.S.
· INCORPORATED AFFI	LIATES		(1)		(2	)
	heir		Bil. Mil. Th	ous. Dols.	Bil. Mil. 1	Thous. Dols.
/2. Dividends — On com liquidating dividends	nmon and preferred stock, excluding stock and	3100	\$			
UNINCORPORATED A			1			
73. Distributed earning  ALL AFFILIATES		3101	1		3	Harana (A)
74. Interest - Include in	terest on capital leases.	3102			\$	i
75. Royalties, license fe	ees, and other fees for the use or sale of intangible		1	i .	3	i
	tangible property including film and television tap	3103	1		3	
rentals — Include ren on operating leases of	ntals for operating leases of one year or less and net rer f more than one year. Net rent is equivalent to the total e return of capital (depreciation) component.	nt				
(such as R&D assessm	and sales of services — Include (1) allocated expensionents) and reimbursements between U.S. Reporter and nat are normally included in "other income" of the provincecipts by U.S. Reporter from, or payments by U.S.		1		3	i
Reporter to, affiliate for	or services that are normally included in sales or gross of the seller of the service.	3106				
			1		3	
78. TOTAL — Sum of ite	ms 72 through 77 ——————————————————————————————————	3107	<b> \$</b>	<b>1</b> ,200,20	\$ Amo	l l
Section B — 0.3. He	porter's Equity in Foreign Armiate's Net income				(1	
					Bil. Mil. 1	Thous. Dols
79. U.S. Reporter's equi	ity in affiliate's net income – Enter U.S. Reporter's sl	hare of ne	t income, item 49	9. 3109	\$	
Part IV SELECTED FIN	NANCIAL AND OPERATING DATA OF FOREIGN AF	FILIATE				
	MPLOYEE COMPENSATION					
during the reporting p	mployees on the payroll at the end of FY 1994, including period may be given provided it is a reasonable proxy fo	or the num	ber on the payro	at the en	at some other d of FY 1994.	r date See
EMPLOYEE COMPE	, Part VI.C.I., concerning reporting when employment is NSATION — Expenditures made by an employer in cor	<i>subject to</i> nection v	o unusual variation	ons. nent of work	ers including	n cash
payments, payments-i records. They should i	in-kind, and employer expenditures for employee benef relate to activities during the reporting period regardles	it plans. C s of whetl	ompensation da ner such activitie	ta should be s were char	e based on pa	ayroll
those capitalized or ch See Instruction Book	ent, charged to inventories, or capitalized. DO NŎT inclinarged to inventories in prior periods.	ude data r	elated to activitie	es of a prior F		
					Num	iber
	Report the total number of employees for the year			4113		
<ul> <li>Wages and salaries payments by the er</li> </ul>	npensation — Report, for all employees, the sum of s, i.e., employees' gross earnings (before payroll deduct mployer to employees; and plans, i.e., employer expenditures for all employee bene				Amo (1 Bil. Mil. 1	)
required by statute	the transition of the net transition obligation (include in ite	nd those t	hat are voluntary	y. OT	1 \$	Thous. Dols.
PP&E includes land, ti	PROPERTY, PLANT, AND EQUIPMENT (PP&E) imber, mineral and like rights owned, structures, machin in progress; and capitalized tangible and intangible ex	nery, equi	pment, special to	ools, and oth	ner depreciab e foreign affil	le liate.
Items, including land, the affiliate has sold o	pes of intangible assets, and land held for resale.  being leased from others pursuant to capital leases are on a capital lease basis are not to be considered as own.	to be con	sidered as owne	d by the aff	iliate: items w	
For affiliates engage	s being leased by the affiliate from others is to be included in exploring for or developing natural resources	s. expend	itures for PP&E a	ire [	Amo	ount
including capitalized e	and development expenditures made during FY 1994 to expenditures to acquire or lease mineral rights. Adjustm against income that were subsequently capitalized furing	ents refle	cting prior period	d	(1	
included here.		ng F1 199	4 SHOULD <b>not</b> De		Bil. Mil. 7	Thous. Dols.
82. Expenditures for PP	&E			4115	•	

## Part IV DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued

## **IMPORTANT NOTES**

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1994. The data should be on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. A U.S. import or U.S. export should **not** be recorded here if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even though they may have been charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

However, foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when, and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference between the two bases, the "shipped" basis must be used or adjustments must be made to the data on a "charged" basis to approximate a "shipped" basis, as discussed in the **Instruction Booklet**, Part VI.E. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1994, including capital goods but excluding the value of ships, planes, railroad rolling

States transporting people or merchandise. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases or entered into intercompany accounts when initially consigned. The data should include goods only; they should **exclude** services. Thus, U.S. merchandise exports and imports of the foreign affiliate to be shown here may not be the same as the foreign affiliate's sales to, or purchases from, U.S. persons because, among other reasons, sales and purchases may include services. include services.

Exclude from exports and imports the value of any goods that are in-transit. In-transit goods are goods that are not processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit imports are goods that are en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to

			form	· oV	103			A	mount (1)	
		Co.		100				Bil. Mil.	Thous.	Do
	.;<"(0"		IN SV	~2				1		
U.S. MERCHANDISE  Goods shipped to		A STATE OF THE PARTY OF THE PAR	A STATE OF THE STA	valued f.a.s. U	.S. port)		4116	\$		
Goods shipped to	armato y o.		11111					1		
34. Goods shipped to		and the second s					4117			
U.S. MERCHANDISE	MPORTS FR	OM AFFILIA	TE IN FY 199	94 (valued f.a.s	. foreign p	ort)		1		
35. Goods shipped by	affiliate to 0	S. Reporter(s	<b>)</b>				4118			
	09.9							1		L
36. Goods shipped by	affiliate to ot	her U.S. pers	ons				4119			
37. BEA 4120 USE ONLY		2		3	4			5		
8. Taxes (other than incroyalty payments)—revenues or expenses refunds or credits, to fo	ed only if the come and pay Report all such the income	e foreign af yroll taxes) a th taxes and a statement. In	filiate IS maj and nontax p nontax payme clude amount	ority-owned.)  ayments (othents whether or respectively)	r than prod not included d for the yea	uction in				
a. Sales, value added	, consumption	n, and excise	taxes;				ſ	A	mount	
<b>b.</b> Property taxes and									(1)	T_
<ul> <li>c. Any remaining tax</li> <li>d. Import and export</li> </ul>					ate or accrus	le of		Bil. Mil.	Thous.	Do
nontax liabilities (				an other paymer	its or accrua		5135	\$		
NOTE — Item 89 pertain the affiliate for others on request information on R	contract. This &D.	ormed by the is the basis	e foreign affilia on which Natio	ate, including Re onal Science Fou	MD performe undation sur	veys		1		
9. R&D performed BY t							5138	\$		1
ROYALTIES, LICENSE INTANGIBLE PROPERT 0. Total receipts - Inclu U.S. Reporter and from	<b>Y</b> de royalties, li a all foreign pe	cense fees, a	nd other amou	ınts from U.S. p	ersons <b>othe</b>	r than the for the use		1		1 1 1 1
or sale of intangible pr	operty.						5142	1		
	ude royalties,	license fees,	and other am	ounts paid or cr	edited by th	is affiliate				
1. Total payments - Inc	han the U.S. I	Reporter and	to all foreign	persons for the l	use or purch		5146	\$		1535
1. Total payments – Inc to U.S. persons other i intangible property.					CONTRACTOR OF THE PARTY OF		-	5		166
to U.S. persons other intangible property.		2		3	4					İ
to U.S. persons other intangible property.  22. BEA 5150 USE ONLY	ES +		Loca	3000				Sales to oth	er count	ries
to U.S. persons other intangible property.  2. BEA 5150 USE ONLY	Column	OTAL or (1) equals		3 I sales		les to U.S.		Sales to oth	er count	ries
to U.S. persons other intangible property.  2. BEA 5150 USE ONLY  DISTRIBUTION OF SAL OR GROSS OPERATING REVENUES  3. Sales or gross	Column the colu	OTAL	To other foreign affiliates of the U.S.	3000		es to U.S.	af t	To other foreign filiates of the U.S.	To unaffili custor	iate
to U.S. persons other intangible property.  2. BEA 5150 1 USE ONLY  DISTRIBUTION OF SALOR GROSS OPERATING REVENUES  3. Sales or gross operating revenues,	Column the colu	OTAL n (1) equals sum of imns (2) bugh (7) (1)	To other foreign affiliates of	I sales  To unaffiliated	Sa To U.S.	To unaffiliated	af t	To other foreign filiates of	To unaffili	iate
to U.S. persons other intangible property.  2. BEA 5150 USE ONLY  DISTRIBUTION OF SALOR GROSS OPERATING REVENUES  3. Sales or gross operating revenues, excluding sales	Column the colu thro	OTAL n (1) equals sum of imns (2) bugh (7) (1)	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	Sa To U.S. Reporter(	To unaffiliated customers	af t	To other foreign filiates of the U.S. eporter(s)	To unaffili custor	iate
to U.S. persons other intangible property.  2. BEA 5150 USE ONLY  DISTRIBUTION OF SALOR GROSS OPERATING REVENUES  3. Sales or gross operating revenues, excluding sales taxes, total — Column (1) equals	Column the column through the column through through through through the column through through through the column through through the column through through through through the column through through the column through the column through through the column through through the column through the c	OTAL n (1) equals sum of imns (2) bugh (7) (1)	To other foreign affiliates of the U.S. Reporter(s) (2)	To unaffiliated customers  (3)	To U.S. Reporter(	To unaffiliated customers (5)	af t Re	To other foreign filiates of the U.S. eporter(s)	To unaffili custor (7)	iate
to U.S. persons other intangible property.  2. BEA 5150 USE ONLY  DISTRIBUTION OF SALOR GROSS OPERATING REVENUES  3. Sales or gross operating revenues, excluding sales taxes, total — Column (1) equals item 31, column (2).	Column the colu thro	OTAL n (1) equals sum of imns (2) bugh (7) (1)	To other foreign affiliates of the U.S. Reporter(s) (2)	To unaffiliated customers (3)	To U.S. Reporter(	To unaffiliated customers (5)	af t Re	To other foreign filiates of the U.S. eporter(s)	To unaffili custor (7)	iate
to U.S. persons other intangible property.  22. BEA 5150 USE ONLY  DISTRIBUTION OF SALOR GROSS OPERATING REVENUES  33.  Sales or gross operating revenues, excluding sales taxes, total — Column (1) equals item 31, column (2).	Column the column through the column through through through through the column through through the column through the column through the column through through the column through the	OTAL n (1) equals sum of imns (2) bugh (7) (1)	To other foreign affiliates of the U.S. Reporter(s) (2)	To unaffiliated customers  (3)	To U.S. Reporter( (4)	To unaffiliated customers (5)	af t Re	To other foreign filiates of the U.S. eporter(s)	To unaffili custor (7)	iate

FORM BE-10B(SF) Supp	plement A  U.S. DEPARTMENT OF COMM BUREAU OF ECONOMIC AN	MERCE ALYSIS BEA USE ONLY	Reporter ID Number	Affiliate ID Numb	er Page No. of this Suppl	of pag ement A
AFFILIAT	ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN TE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B(SF)	hounteed a feet	— Name of foreign affili	ate as shown in Part I, ite		
S	Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in Part I, item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B(SF). Continue listing onto as	many copied pages must also file a co instructions, be lis	s as needed. NOTE — F nplete Form BE-10B(L ted on the BE-10A Sup	Foreign affiliates listed F) or BE-10B(SF), or, if e oplement of its U.S. Rep	on this Supplement A exempt per porter.	
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held	froi label, BE-10	ification number taken in the foreign affiliate if provided, of the Form IB(LF) or BE-10B(SF) of foreign affiliate listed in column (1)	BEA US	ownersh affiliate lis held by th named in t blook (Enter p	tage of direct ip in the foreign ted in column (1 e foreign affiliat he <b>identificatio</b> ock above ercentage to the rest tenth.)
	(1)		(2)	(3	Close FY 19 (4)	O4 Close FY 19 (5)
6002		15	Ses	* 1	2	% 3
6003		17	00, 00	1,624	2	% .
6004	1 40	, on,	3/6	ev	2	% .
6005	Jey .:	01/10	ران جرا	1	2	3 % .
5006	Jew 102 i	101	4-50	1	2	3
90070	103 601	e)	(0,	1	2	% .
6007		1011		1	2	% .
6008	isto for at so	13/1		1	. 2	% .
009	is his religion			1		% .
6010	This so My living					% .
011	310			1	2	% .
012	"We"			1	2	% .
013	404			1	2	3
014	03.5			1	2	3
500,000	1 Des			1	2	3
5015						% .

BE-10B(SF) Supplemen	U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	Reporter ID Number Affiliate ID Number Page of the	e No of pages nis Supplement B
LIST OF ALL FO	OREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE	Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B(S	F)
Supplement B — This list reporting consolidated fit	must be completed for the foreign affiliate for which the U.S. Reporter is nancial and operating data to BEA; each foreign affiliate fully consolidated	must be more than 10 percent owned, directly or indirectly, by the U.S. Reporte more than 50 percent owned by the foreign affiliate named in Part I, item 2, of I	er and must also be Form BE-10B(SF).
BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(SF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1994 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
(1)	2 (2)	3 16 10 68 (3)	4 (4)
	2	1, 1000 at 1850	4 9
	2	3 DU 3/16/	4
	2	3,	4
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1		3	4 . 9
	LIST OF ALL For Supplement B — This list reporting consolidated fi	LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE  Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated  BEA USE ONLY  Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(SF)  (1)  (2)  2	LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE  Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BFA, each foreign affiliate fully consolidated  BEA USE ONLY  Name and country of location of each foreign affiliate  (1)  (2)  (3)  (4)  (5)  (6)  (7)  (7)  (8)  (9)  (9)  (1)  (1)  (2)  (1)  (2)  (3)  (4)  (5)  (6)  (7)  (7)  (8)  (9)  (9)  (9)  (1)  (1)  (1)  (2)  (2)  (3)  (4)  (4)  (5)  (6)  (7)  (7)  (8)  (9)  (9)  (9)  (9)  (1)  (1)  (1)  (2)  (2)  (3)  (4)  (5)  (6)  (7)  (7)  (8)  (9)  (9)  (9)  (9)  (1)  (1)  (1)  (2)  (2)  (3)  (4)  (5)  (6)  (7)  (7)  (8)  (9)  (9)  (9)  (9)  (9)  (9)  (9

BE-TUB(LF)				20 C		ON	NR MO	. 0608-0	049: Ap	proval	Expires	12/31/96
FORM BE-10B(LF) (Report for Foreign Affiliate)	BEA USE ONLY	Repo	rter ID	Numb	er			A	ffiliate	ID Nur	mber	В
U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	ALL MANAGEMENT AND ADDRESS OF THE PARTY OF T	ICATION (	AND DESCRIPTION		200	The street street						D
BENCHMARK SURVEY OF	If a BEA complete	label has be e items 1 an	en prov d 2.	vided <sup>1</sup>	for thi	s affili	ate, a	ffix it h	ere. Ot	herwis	se,	
U.S. DIRECT INVESTMENT ABROAD — 1994	1. Name of U.S.	Reporter o	f affilia	ate —	Same	as ite	m 1, i	Form E	BE-10A			
(Long Form)								136				
RETURN U.S. Department of Commerce Bureau of Economic Analysis,	2. Name of forei subsequently for	gn affiliate	being	repo	rted -	- Use	the sa	ime na	me on	all rep	oorts fi	led
BE-69(A) Washington, DC 20230	and BE-577.	or uns annia	te with	the Di	ureau	500	потт	C Allai	7515, 6.5	y., ron	IIIS DE	
OR				1	$o_{L_I}$	9		•		<u> </u>	$\rho\Omega$	(3,
U.S. Department of Commerce Bureau of Economic Analysis,	<ol> <li>Number of for consolidated in (Hereinafter, the</li> </ol>	this report,	enter th	ne nur	nber c	of forei	ign af	filiates	consol	lidated		
DELIVER BE-69(A) REPORTS Shipping and Receiving TO Section M-100	affiliate, enter "	1" in the bo	k.	$\sim$ 0		2			affiliat			noted
Section M-100 1441 L Street, NW Washington, DC 20005	1003 Number	0,,	OA.		in	the In	struc	tion E	Bookle	t, Part	1.B.2.L	).
IMPORTANT	LAGY	+101	77	Form	BE-10	er is gi B(LF) r	nust l	than c	ne, Su pleted	pplem ·	ent B	of this
A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter, this	4. Does this fore including bran	ches of th	is affili	iate, 1								ates,
is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign	BE-10B(LF)? —											
affiliate, this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign	100	es — <i>Items</i> Io Form	43 or 4 BE-10B	4 and (LF) N	57 MU IUST I	UST ha be con	ave er nplete	ntries a ed.	nd Sup	opleme	ent A o	f this
affiliate label, if such labels have been provided.	5. Form of organ	ization of	foreign	affil	iate -	Mark	(X) or	ne.				
Read the <b>Instruction Booklet</b> , which contains definitions and reporting requirements, before completing this form. For banks and bank		orporation	1 4		Other -	— Spe	cify 🛮	7				
holding companies, see the report forms for banks and the <b>Instruction Booklet</b> , Part I.C.	1 2	ranch artnership										_
for special instructions.  1. REPORTING REQUIREMENTS Form						-66		- 66111	s- A.	A-ul- (V	(1	_
BE-10B(LF) must be filed by the U.S. Reporter for each nonbank foreign affiliate for which total assets; sales or gross	6. Country of inc	ustralia	1308	7	Germa		<sup>1</sup> 319	7	t <b>e</b> — //		) one.	
operating revenues, excluding sales taxes;  OR net income (loss) after provision for	<sup>1</sup> 202  B	razil	1314		taly	ity	1325	1="	witzerl			
foreign income taxes was greater than \$50 million (positive or negative) at any time during the affiliate's 1994 fiscal year . See	1	anada rance	1213	1= "	lapan Aexico		1 327	100	Inited K other —	A		
Instruction Booklet for detailed reporting requirements.												
NOTE — If the foreign affiliate is exempt from being reported on Form BE-10B(LF).	<ol><li>Country of loc where its prima</li></ol>	ry activity is	untry i	n which	h fore — <i>Mar</i>	eign af rk (X) o	filiate one.	's phys	sical as	sets ar	re loca	ted or
see the reporting requirements for Form BE-10B(SF) and BE-10A SUPPLEMENT to	1 -	ustralia	<sup>1</sup> 308		Germa	ny	<sup>1</sup> 319	1= "	letherla			
determine if the foreign affiliate must be reported on one of these forms.	1100 C	razil anada	1614		apan		1327		witzerla Inited K		m	
2. TRANSLATION OF FOREIGN CURRENCY FINANCIAL AND OPERATING DATA INTO U.S.	¹307 ☐ F	rance	213		/lexico	)	'		ther —	Speci	ify Z	
DOLLARS — The foreign affiliate's financial and operating data should be	8. Enter the endi		this fo	reign	affili	ate's	180.00		27.77	onth	Day	Year
translated from foreign currency to U.S. dollars using U.S. generally accepted accounting principles (FASB 52). See	9. Was the foreign						56:11:-4		008 1	Don	1	94
Instruction Booklet, Part IV.B.  3. FOREIGN AFFILIATE'S 1994 FISCAL	for only part of			prise	a rore	aign a	rilla	e or ti	ne U.S	. nep	orter	
YEAR — The foreign affiliate's financial reporting year that has an ending date in		es, and thi			CONTRACTOR OF STREET				not pr	evious	sly repo	orted
calendar year 1994. See Instruction Booklet, Part II.A.	2 1	7_	sh the				,,,,			M	lonth	Year
4. ASSISTANCE — Telephone (202) 606–5566 during office hours – 8:00 a.m.	2 2	Acquir	e a voti re in an	ing int	erest	of 10 p			En da	ter 3		
to 4:30 p.m., eastern time.  5. DUE DATE — A completed BE-10 report	2 3	¬ from a	foreigr e a voti	n pers	on?	20 Jane			l ua	re _		
(consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is		or mo	re in thi	s affili	ate fro	om a L	J.S.		J			
due on the following dates:												
May 31, 1995 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK	1 <sub>2</sub> \( \tau \)	es, and thi	- 1- 14-	final	4.1				_			
June 30, 1995 for a U.S. Reporter required	If	"Yes," was					ne					
to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK	2 4		d or rec	organi	zed?			١				Hayay
GENERAL NOTES     A. Currency amounts should be reported	2 5		o a U.S.			Give						
in U.S. dollars rounded to thousands (omitting 000). <b>Do not enter</b> amounts		r	ame ar	nd add	ress				Enter	Mon:	th Ye	ar
in the shaded portions of each line. <b>EXAMPLE</b> — If amount is		_	1			T COL			date	Li		
\$1,334,891.00, report as  Bil. Mil. Thous. Dols.	<sup>2</sup> 6	Liquida	a fore	ign pe	rson?							
1 335	2 8	Seized						)				
	10. Was there a ch		o ordic	y elice	**	orac	900	mielai.	nne di	vection	TIPOS	etc
B. If an item is between + or - \$500.00, enter "0."	or a change in data to be rest	accountin										J.U.,
C. Use parentheses () to indicate negative numbers.	1010 1 1 Y	es — All clo	se FY 1	1993 d	ata mi	ust be	befor	e resta	temen	t, unle	SS tv pla	nt
D. All questions should be answered in the context of the reporting period given in item 8.	1 2 D N	and e	vise spe quipme	0011100		OIIOOL	0 00			·	cy, piai	11.,

Pa	IDENTIFICATION	N OF FOREIGN AFFILIATE —	Continued		Percent of	ownership	at close of fiscal year
	to a tenth of one percent,	N THIS FOREIGN AFFILIATE , based on voting stock if an in unincorporated affiliate, held di	corporated aff	ent of ownership, filiate, or an	1994	1	<b>1993</b> (2)
					1		2
	U.S. Reporter named i	n item 1 (s) of U.S. Reporter named i	n Itom 1 — If	1011	1	%	. %
	made here, items 18 and	1 19 must be completed.		1012		%	. %
13.	Other U.S. Reporter(s) item 20 must be "Yes."	(s) of this foreign affiliate —	- If entry is ma	ade here, 1013		10 %	. %
14.	Foreign affiliate(s) of a must be "Yes."	other U.S. Reporter(s) — If en	ntry is made h	nere, item 20 1014	puger	%	2 20,75%
15.	Other U.S. persons			1015	es 0.	. %	ond %
16.	Other foreign persons			1016	at at	· 6%	. %
17.	TOTAL OF DIRECTLY I Sum of items 11 throu	HELD VOTING OWNERSHIP	INTERESTS -	in Puns	2 100 6	0 %	100 . 0 %
18.	percent indirect ownersh	If there is an entry in item 12, en in the saffiliate. See <b>instruc</b> to compute indirect ownership	tion Booklet	orter's , Part I.A.2.,	'su'	. %	. %
19.	the name(s) and percent ownership interest in thi	gn affiliate parent(s) — If the (s) of ownership of each foreign sometimes, Also, for each column (d) the name of the fi	n affiliate of ti h foreign affili	he U.S. Reporter n iate in column (a) t	amed in item 1 h hat is below the	nolding a die first tier in	rect
	Foreign affi	liate holding direct ownership	interest in this	foreign affiliate		Name	of foreign affiliate, if
	Name and ID Number  Enter name from item 2 and ID number from label of foreign affiliate parent's Form		BEA USE	Percent direct this foreign	ownership in in affiliate	that ho	in ownership chain olds direct interest in an affiliate named in column (a)
	BE-10B(LF), (S	SF), or BANK.	ONLY	(b)	Close FY 1993 (c)		(d)
	p.b.	1191 1		2	3		
a.	MN.	1192 1		. %	. %		
	14	1192 1					
b.		1193 1		. %	3 %		
c.				. %	. %		
-		1194 1		2	3		
d.				. %	. %		
e. 1	「OTAL — Must equal per	1019		2 . %	. %		
	Do two or more U.S. p directly or indirectly o at least 10 percent of affiliate's voting right	this foreign s? Mark (X) one.	Yes —	- Item 13 or 14 abo 21 or 22 must be Skip to item 25	completed.		
21.	If the answer to item 20 the "complete" report) for is(are) not submitting the	is "Yes," and if the U.S. Reporte or this foreign affiliate — <i>Give r</i> e data.	er named in it name(s) and n	em 1 is submitting nailing address(es)	the Parts II and of the other U.S	IV or V data . Reporter(s	a (i.e., b) who
		Name			Mailir	ng address	
			19				
			10110				
22.	If the answer to item 20 i (i.e., is submitting a "par submitting the data.	is "Yes," and if the U.S. Reporto tial" report) for this foreign affi	er named in it liate — <i>Give n</i>	em 1 is not submit name and mailing a	ting the Parts II and address of U.S. F	and IV or V Reporter wh	data o <i>is</i>
		-	,				
23.	BEA 1021 1 USE ONLY	2	3		4		5
24.	BEA 1022 1 USE ONLY	2	3		4		5

P	art I IDENTI	FICATION OF FOREIG	GN AFFILIATE — Cont	inued			
25.		y of foreign affiliate					
	Foreign Trade	Classifications for	tional Surveys Industry International Surveys w the intended activity.	(ISI) codes used below are g s. For an inactive foreign affili	iven in the <b>Guide to I</b> ate, indicate the activi	ndustry and ty pertinent to	the
	1025 1 1	growing, or mining or	r extractina (includina e	ily engaged in manufacturing xploring for or developing) a 124, 138, and 148 of the list o	product. These activit	ing, processing ies are coded	g, in the
	1 2	Sales — The foreign	affiliate is primarily eng	aged in selling (at wholesale series of the list of ISI code	or retail) products wh	ich it does not	
	1 3	Services — The forei	ign affiliate is primarily	engaged in providing a servi	ce such as public utilit	ies, transporta I in the 400, 60	tion, 5
		or 800 series, or in 07	0, 108, 124, 138, or 148	of the list of ISI codes.	5011	ande	
26.	What is the M mined, manufa	ectured sold at wholes	ale nackaged transpor	activity? If a product, briefly ted, etc. (For example, "Man	ifacture widgets to sel	it, i.e., whether I at wholesale.	er it is .")
			ay f	or pure a	rey"		
			"ILVE"	tion corms	ur		
		• 6	al su cormi	tion pulls a tion for for s			
27.	BEA 1027 1	· ctOr1c	27 19 50	3 410	4	5	
_	USE ONLY	Shelling by San	the State the 2 digit	SI code(s) and the amount o	feeles (as reported in	item 56) assoc	istad
	with each code	. If you use fewer than	five codes, you must a	ccount for total sales. For ina ips" with no sales, show the	ctive affiliates, show t	he industry	lateu
	Holding compa	anies should show tota	l'income (îtem 61). To b	pe considered a holding comp of its total income and, in g	pany, a company's equenced, it must have a	uity in the net i	income
	(usually, at leas	st 50%) of its total asse	te invested in affiliates	that it holds. ISI code 671, "h ected to generate, more than	olding company." is a	n invalid classi	ification
	activities.	N. pea.		Г		9	Sales
	IN	<b>V</b> • • •			ISI code (1)	Bil. Mil.	(2) Thous. Dols
	14.			1	11/	2	111003.
28.	Enter code with	h largest sales		1028		2	
29.	Enter code with	h 2nd largest sales		1029		2	i
30.	Enter code with	h 3rd largest sales		1030		2	-
31.	Enter code with	h 4th largest sales		1031			l l
32.	Enter code with	h 5th largest sales		1032		2	1
33.	Sales not acco	unted for above		1033		2	l
34	TOTAL SALES	S — Sum of items 28 t	hrough 33 (Must equal	item 56.)		\$	l l
	narks	o dan or nome to t	modgir oo imaat aqaar	Nom out		1	
BE	A 1035 1		2	3	4	5	
ON			2	3	4	5	
	1036 1				18.49		

## **SUMMARY OF INDUSTRY CLASSIFICATIONS**

#### AGRICULTURE, FORESTRY, AND FISHING MANUFACTURING - Continued WHOLESALE TRADE - Continued 010 Agricultural production – crops 020 Agricultural production – livestock Apparel, piece goods, and notions Groceries and related products Farm-product raw materials 342 Cutlery, hardware, and screw products 513 Heating equipment, plumbing fixtures, and structural metal products 343 514 515 and animal specialties 070 Agricultural services 349 Metal services; ordnance; and fabricated Petroleum and petroleum products 080 metal products, n.e.c. Forestry 519 Nondurable goods, n.e.c. 090 Fishing, hunting, and trapping Engines and turbines 352 Farm and garden machinery Construction, mining, and materials handling machinery Metalworking machinery 353 General merchandise stores Food stores 530 MINING 540 354 Gasoline service stations Special industry machinery General industrial machinery 355 101 Apparel and accessory stores Eating and drinking places Retail trade, n.e.c. Iron ores 560 356 102 Copper, lead, zinc, gold, and silver ores 357 Computer and office equipment Other metallic ores Metal mining services 107 590 Refrigeration and service industry 358 108 FINANCE, INSURANCE, AND REAL machinery Coal 120 Industrial and commercial machinery, 359 ESTATE Coal mining services Crude petroleum extraction (no refining) 124 n.e.c. Household appliances 133 Banks 600 363 and natural gas Savings institutions and credit unions Other finance 603 Household audio and video, and Oil and gas field services Nonmetallic minerals, except fuels Nonmetallic minerals services, except 138 612 communications equipment Electronic components and accessories 140 Life insurance Accident and health insurance 631 148 Electrical machinery, n.e.c. fuels 639 Other insurance Motor vehicles and equipment Other transportation equipment Measuring, scientific, and optical 371 650 Real estate 379 Holding companies, except bank holding companies 671 CONSTRUCTION instruments 150 Construction Medical instruments and supplies and ophthalmic goods 679 Franchising, business - selling or 384 licensing 386 Photographic equipment and supplies 390 Miscellaneous manufacturing industries SERVICES MANUFACTURING 700 Hotels and other lodging places Advertising 201 Meat products TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES Dairy products Preserved fruits and vegetables Services to buildings Equipment rental and leasing, except 202 734 203 735 204 Grain mill products automobiles and computers 401 Railroads 205 Bakery products Personnel supply services Computer processing and data 736 Petroleum tanker operations 208 Beverages 741 449 Other water transportation 209 Other food and kindred products preparation services 450 Transportation by air Information retrieval services Computer related services, n.e.c. 210 Tobacco products 742 Pipelines, petroleum and natural gas Pipelines, except petroleum and Textile mill products Apparel and other textile products Lumber and wood products Furniture and fixtures 461 743 230 Other business services 749 natural gas Petroleum storage for hire Passenger transportation arrangement 240 Automotive rental and leasing, 470 250 without drivers Pulp, paper, and board mills Other paper and allied products 262 752 Automotive parking, repair, and Transportation, n.e.c., warehousing, terminal facilities, and related 477 265 other services Newspapers Miscellaneous repair services Motion pictures, including television tape 271 760 services Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics 272 780 481 Telephone and telegraph 275 and film communications 281 Amusement and recreation services 790 483 Other communications services 283 Health services 800 490 Electric, gas, and sanitary services Soap, cleaners, and toilet goods Agricultural chemicals 284 810 Legal services 287 820 Educational services Chemical products, n.e.c. Integrated petroleum refining and extraction 289 871 Engineering, architectural, and surveying WHOLESALE TRADE 291 services 872 Accounting, auditing, and bookkeeping 501 Motor vehicles and equipment Petroleum refining without extraction 292 services ent 873 Research, development, and testing 299 Petroleum and coal products, n.e.c. Rubber products 305 services 308 Miscellaneous plastics products 874 Management and public relations 310 Leather and leather products

503	Lumber and construction materials
	Professional and commercial equipme and supplies
505	Metals and minerals, except petroleum
	Electrical goods
507	Hardware, and plumbing and heating equipment and supplies
508	Machinery, equipment, and supplies
	Durable goods, n.e.c.
511	Paper and paper products
512	Paper and paper products Drugs, proprietaries, and sundries

## NONBUSINESS ENTITIES

890 Other services provided on a commercial

basis

	Government entities
905	Nonbusiness entities, except government

Remarks

321

329

331 335 341 Glass products

Stone, clay, concrete, gypsum, and other nonmetalic mineral products Primary metal industries, ferrous Primary metal industries, nonferrous

Metal cans, forgings, and stampings

Pa	BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE									
	Section A — Balance Sheet of Foreign Affiliate					BALA	ANCES	3		DO ET
	<b>NOTE</b> — All asset and liability items should be disaggregated in the detail shown in particular, accounts receivable and payable between the U.S. Reporter and its foreign affiliate should be shown in the proper asset and liability accounts of the foreign affiliate rather than included as a net amount.	Close FY 1994 (1) Bil. Mil. Thous. Dols.				Ril	93 I) Is. Dol			
- 7	SSETS  Cash items — Deposits in financial institutions and other cash items. Do NOT		1	IVIII.	mous.	O O	2	Mil.	THOU	1
26	include overdrafts here as negative cash.	2035	1	~	19		2			
36.	<b>Trade accounts and trade notes receivable, current</b> — Net of allowance for doubtful items	2036	1	de,	14.		2		at	51.
37.	Other current receivables — Net of allowance for doubtful items	2037		٥٠ ع	Ues			29	S/,	1
38.	Inventories — Land development companies should exclude land held for resale (include in item 39); finance and insurance companies should exclude inventories of marketable securities (include in item 39 or item 45, as appropriate).	2038	se	2 2	(	es	2O			1
39.	Other current assets, including land held for resale and current marketable securities	2039	81	'V.	KS		2			
40.	Land and other property, plant, and equipment, gross  Land — Land refers to any part of the earth's surface. Report gross book value of all land owned including land on capital leases from others, per FASB 13.  Exclude land held for resale.	2040	15			1 1 1 1	2			1 1 1
41.	Other property, plant, and equipment — Gross book value of timber, mineral rights and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets. (For an unincorporated affiliate, include items owned by its U.S. Reporter(s) but that are in the affiliate's possession whether or not carried on the affiliate's own books of records.)	2041	1			 	2			
42	Accumulated depreciation and depletion	2042	1			1	2			1
42.	Equity investments in other foreign affiliates of which this affiliate is a parent — This affiliate's equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates) report on the equity basis to include equity in undistributed earnings since acquisition; for those owned less than 20 percent, report at cost. (If an entry here, Supplement A must be completed and item 4 must be "Yes.")		1			 	2			
43.	That portion of investment in other foreign affiliates that is	2042								I I
44.	reported using the equity method  That portion of investment in other foreign affiliates that is	2043	1			 	2			1
45.	Other noncurrent assets – Include other equity investments, whether carried at cost or on the equity basis; other investments; intangible assets, net of amortization; noncurrent marketable securities; trade accounts and trade notes receivable, noncurrent, net of allowance for doubtful items; and other noncurrent assets not shown in item 41 or items 43 or 44. Credit balances in these accounts should be included in item 49. — Specify	2045	1				2			
46.	TOTAL ASSETS — Sum of items 35 through 41 and 43 through	2045	1				2			1
	45 minus item 42 — >	2046	\$				\$			1
	ABILITIES  Trade accounts and trade notes payable, current	2047	s			 	\$			1
	Other current liabilities and long-term debt — Overdrafts, other current liabilities not included in item 47, and long-term debt, including ALL LONG-TERM INTERCOMPANY DEBT and lease obligations that are capitalized in accordance with FASB 13 with an original maturity of more than one year or with no stated maturity.	2048	1	ilu <sub>ting</sub>	Maria de		2			1 1
49.	Other noncurrent liabilities — Noncurrent items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated subsidiaries. (However, the equity of a direct minority ownership interest in this foreign affiliate is not to be separated from the normal equity accounts.) Debit balances in these accounts should be included in item 45. Exclude long-term intercompany debt (include in item 48). — Specify		1				2			
		2049								1
50	TOTAL LIABILITIES — Sum of items 47, 48, and 49	2050	\$				\$			1
	WNERS' EQUITY									1
E4	INCORPORATED AFFILIATE ONLY, items 51 through 54  Capital stock and additional paid-in capital — Common and preferred,		1				2			1
51.	voting and nonvoting capital stock and additional paid-in capital	2051	\$				\$			1
52.	Retained earnings (deficit) — Earnings retained by the corporation and legally available for declaration of dividends. <i>Include those that have been voluntarily restricted.</i>	2052	1				2			I I I
52	Translation adjustment — Cumulative amount (per FASB 52)	2053	1				2			
	Other — Include involuntarily (or legally) restricted earnings. — Specify	2000	1				2			1
	4									1
		2054								1
55.	TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — Equals item 46 minus item 50 and, for incorporated affiliate, equals sum of items 51 through 54	2055	1				2			1

Pai	BASIC FINANCIAL AND OPERATING	G DATA OF FORE	IGN AFFILIATE — Cont	inued					
>	Section B — Income Statement of Foreign	Affiliate					Amo	unt	
• 11	COME					Dil	(1		Dele
56.	Sales or gross operating revenues, exclude and discounts, or gross operating revenues, be on the consumer and excise taxes levied on m	oth exclusive of sa	les or consumption taxes		2056	Bil. 1 \$	Mil.	Thous.       	Dols.
57.	Income from equity investments in foreig item 43 or 44. For foreign affiliates owned 20 p report equity in earnings during the reporting dividends. Do not include interest income (inc	percent or more (in period; for those o	ncluding majority-owned for wheel less than 20 percer	oreign affiliates),	2057		E	1 1	
	Income from other equity investments — those investments carried on the equity basis, those investments carried on a cost basis, repose or 60 as appropriate).	report equity in ea	arnings during the reporti	ng period; for	2058	1	ond	ent	۵.
	Certain realized and unrealized gains (loss resulting from  a. Sale, disposition, or revaluation of investmand insurance companies — See Instruction  b. Sale, disposition, or revaluation of land, off companies – See Instruction Booklet, Pactor Remeasurement of the foreign affiliate's for changes in foreign exchange rates during the accordance with FASB 52;  d. Extraordinary items (except those resulting judgments, and accidental damage to fixed e. Cumulative effect of any net transition oblig Postemployment and Postretirement Beneff. Unusual or infrequently occurring items.	ent securities (dea on Booklet, Parts V. her property, plant rt VI.A.2.) reign currency-den he period and tran from the early ret lassets);	lers in securities, other fir B.3.d. and VI.A.1.); and equipment, or other comminated assets and liab saction gains (losses) take irement or forgiveness of D6. Employers' Accounting	assets (real estate dilities due to en to income in debt, legal	2059	1			
60.	Other income — Non-operating income and	other income not i	ncluded above — Specify		2060			1	
	-3.9					1		İ	
_	TOTAL INCOME — Sum of items 56 through	60		<b></b>	2061	\$			
	Cost of goods sold or services rendered a Operating expenses that relate to sales or groadministrative expenses. Include production reagencies, and to other persons. Include deplet of capital assets. Do not include tax or percent	ss operating reven oyalty payments to tion charges repres	ues (item 56) and selling, o governments, their sub- senting the amortization of	general, and livisions and	2062	\$		1	
63.	Foreign income taxes — Provision for foreign taxes. Exclude production royalty payments.	gn income taxes fo	r FY 1994. Do not include	U.S. income	2063	1		į	
04.	Other costs and expenses not included at that arise out of consolidation — The equi income (loss) is not to be separated from the	ty of a direct mind	ority interest in this foreig	n affiliate's net	2064	1			
65.	TOTAL COSTS AND EXPENSES — Sum of	items 62, 63, and	64	<b></b>	2065	\$			ge fr
5555	ET INCOME		L			1		ı	
66.	Net income (loss) after provision for foreit Section C — Change in Retained Earnings				2066	\$	Amo	ount	-
67.	or in Total Owners' Equity of Unincorpo					Bil.	Mil.	I) Thous.	Dols
	Incorporated affiliate — Enter amount from ite Unincorporated affiliate — Enter amount from		(2).		2067	\$			i
60	Net income — Enter amount from item 66.				2068	1			1
	Dividends or net income remitted to own	dends declared, bei	fore deduction of withholo nmon and preferred stock	ding taxes, out of c, excluding stock	2000	1			1
	Unincorporated affiliate — Enter amount of cu	urrent- and prior-pe	eriod net income remitted	to owners.	2069	1			
	Stock dividends			2000 08 09	2070	ļ .			
71.	Certain unrealized gains (losses) not incluurrealized gains (losses) that are not included from item 59 that were taken directly to retain for an unincorporated affiliate. Report amount Specify	I in the determinati ned earnings for an	ion of net income and, the incorporated affiliate, or	erefore, excluded to owners' equity		1			
72.	Other increases (decreases) — Enter other affiliate, including liquidating dividends, or in capital contributions (return of capital) — Spe	total owners' equi			2071	1			
					2072	1			1
73.	Balance, close FY 1994 — Sum of items 67 incorporated foreign affiliate, equals item 52, item 55, column (1).	7, 68, 71, and 72, m column (1), and fo	inus items 69 and 70; also or unincorporated foreign	o, for affiliate, equals	2073	s			1
74.	BEA 2074 1 2		3	4		5			
75	ONLY  BEA 2075 1 2		3	4		5			
/5.	USE ONLY					3			

Part III INVESTMENT AND TRAI	NSACTIONS BETW	VEEN F	OREIGN AFFILIATE	AND	THE					
Use Part III to report the line of di or transactions between the U.S. I not have a direct voting owner positions or transactions between	Reporter and foreig ship, complete on	n affiliat ly items	te. <b>For a foreign aff</b> 77, 78, and 102 throu	iliate	in which the U.S. I	Repor	ter do	s oes		
Section A — Investment Between	en the U.S. Repo	rter and	d Foreign Affiliate							
76. Does the U.S. Reporter's percentage percentage of direct equity interest	ge of direct voting at in the foreign affi	ownersh liate?	nip given in item 11 e	exactly	y match the U.S. Repo	orter's				
3076 1 Yes	1 2 □ No — Atta	ich an e	xplanation of the diff	erence	e. coerv					٥.
DEBT AND OTHER INTERCOMPANY BALANCES	According	to books	s of foreign affiliate		According to	bool	s of L	J.S. Re	porter	
BETWEEN FOREIGN AFFILIATE AND U.S. REPORTER — Include	Close FY 199	94	Close FY 1993 (unrestated)	40	Close FY 1994		0	Close	FY 1993 estated)	
current and long-term items, indebtedness resulting from a capital lease, and the net book	(1)		(2)	37	(3)	10	SY	100000000	(4)	
value of equipment under a long-term operating lease.	Bil. Mil. Thou		Bil. Mil. Thous.	Dols.	Bil Mil. Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
77. Owed to U.S. Reporter by the affiliate — That portion of items 47 and 48 representing amounts owed to U.S. Reporter 3077	scical su	tor,	nation for	-40	r-surv	 	\$			
78. Owed to affiliate by the U.S. Reporter — That portion of items 36, 37, and 45 representing amounts due from U.S. Reporter 3078	is for the	n't	ormatio	 	3	 	4			
OWNERS' EQUITY ITEMS	"belf			1						
INCORPORATED AFFILIATE, items 79 through 83	DONILL	i		1						
U.S. Reporter's equity in:	5			I						
79. Capital stock and additional paid-in capital — Common and preferred, voting and		1		1 1 1						
nonvoting capital stock and additional paid-in capital 3079	1	1	2	1						
80. Retained earnings (deficit) 3080	1		2	i						
81. Translation adjustment — Cumulative amount 3081	1	 	2	i 1						
82. Other — Specify										
		i		1						
		i		1						
	1	1	2	1						
83. TOTAL — Sum of items	1	1	2	1						
79 through 82 → 3083	\$	-	\$							iları (
UNINCORPORATED AFFILIATE, items 84 and 85		1		1						
84. That portion of balance sheet item 55		1								
representing the U.S. Reporter's share 3084	1	1	2							
85. Translation adjustment —		1		1						
Cumulative amount – That portion of item 84		1		1						EUIT
representing the U.S. Reporter's share of the	1	1	2	1	Saidling Transmit Tolling					
cumulative translation adjustment account 3085				1					p. gally	
86. BEA USE ONLY	1		2		3		4			
3087 87. BEA USE ONLY	1		2		3		4			
88. BEA USE ONLY	1		2		3		4			
3089	1		2		3		4			
89. BEA USE ONLY Remarks								-		_
nonena.										

U.S. REPORTER — Conti		EN FOR	EIGN AFFILIATE AND	THE			
Section B — Change in U.S. Re Incorporated Foreign Affiliate						4	
NOTE — Report transactions duri affiliate. Exclude changes caused than liquidating dividends), and the	ng FY 1994 that chang	ged the l	J.S. Reporter's equity h	oldings in the	e foreign lends (other		
stock transactions with persons of affect total equity. <b>Report all am</b> (received) by the U.S. Reporter.	ther than the U.S. Ren	orter an	d reorganizations in car	oital structure	that do not		nount
INCREASE IN EQUITY INTEREST					Agr.	Bil. Mil.	(1) Thous. Dols
90. Establishment of affiliate or a U.S. Reporter either from this				this affiliate		1	*5.
91. Capital contributions and oth	er transactions of 1			n persons th	3090 at	1	300
increase equity in this affiliat	e — Specify	£ (	orm is no	ses at	1-185	bour	1
92. Acquisition (partial or total) of other U.S. persons	of equity interest in	this aff	iliate by U.S. Reporte	er from	3092	1	
DECREASE IN EQUITY INTEREST	, sul	Mo	601	-50		1	1
93. Liquidation of affiliate or sale Reporter either to this affiliat				te by the U.	<b>S.</b> 3093		
94. Return of capital contribution persons that decrease equity	s and other transacin this affiliate — S	ctions o	f the U.S. Reporter w	ith foreign	20003042	1	
W12	10 11	COL	Wa				ļ
This and i	Current	40.			3094		
95. Sale (partial or total) of equit	THE RESERVE TO THE PARTY OF THE	filiate by	U.S. Reporter to oth	ner U.S.	7,000	1	
persons	MINO				3095	1	
96. TOTAL — Equals sum of item	s 90, 91, and 92, m	inus sun	n of items 93, 94, and	d 95	3096	\$	
• For item 96, enter the amounts b	ov which the				quisition (1)		ation or sale (2)
transaction value —				Bil. Mil.	Thous. Dols.	Bil. Mil.	Thous. Dols
97. exceeds the value carried	on the books of the	affiliat	e 3097	\$		\$	
98. is less than the value carr		ab66		1	1	2	
99. 3099 1	2	the arri	liate 3098	4		5	ii —
BEA USE ONLY							
and Charges for Other Services Items should be based on the boo intercompany accounts, whicheve item entered into an intercompany account prior to the reporting period, any subsequent settlement of the account should not be reported	oks of the U.S. Report or occurred first. Include	er. Enter de amou	amounts received, paid	was made in	into kind. For an ts by U.S. Rep	orter to fore	ign affiliate
in the items below, but should be reflected only as a reduction	Net of foreign ta		Foreign tax				5
in an intercompany account (items 77 and 78).	withheld	^	withheld	Net of U.S. tax withheld		U.S. tax	x withheld
INCORPORATED AFFILIATES	(1) Bil. Mil. Thous.	Dols. Bi	(2) I. Mil. Thous. Dols		(3) Thous. Dols.		(4) Thous. Dols
100. Dividends — On common and preferred	1	2			1	Dit. Will.	I I
stock, excluding stock and liquidating dividends 3100	\$	\$	ļ		į		
UNINCORPORATED     AFFILIATES	1	2	1	1	i		i
101. Distributed earnings 3101			1		1		
ALL AFFILIATES	1	2		3		4	
102. Interest — Include interest on capital leases. 3102			1	\$	1	\$	I.
103. Royalties, license fees, and other fees for the use or sale of intangible property	1	2		3	1	4	
104. Charges for use of tangible property — Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component. Exclude film and television tape rentals. 3104	1			3		4	
105. Film and television tape rentals 3105	1	2	 	3	İ	4	

INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued Section C — Receipts and Payments of Dividends, Remitted Earnings, Interest, Royalties and License Fees, and Charges for Other Services Between U.S. Reporter and Foreign Affiliate — Continued ALL AFFILIATES — Continued 106. Allocated expenses and Receipts by U.S. Reporter from foreign affiliate Payments by U.S. Reporter to foreign affiliate sales of services — Include (1) allocated expenses (such as R&D assessments) and Net of foreign tax withheld Net of U.S. tax withheld Foreign tax withheld U.S. tax withheld storical surveys ation forms surveys of the current formation, for survey on the current formation, for survey on the current formation, for survey on the current formation, for survey on the current formation, for survey on the current formation, for survey on the current formation, for survey on the current formation, for survey on the current formation, for survey of the current formation, for survey of the current formation, for survey of the current formation, for survey of the current formation, for survey of the current formation, for survey of the current formation in the current f reimbursements between (3) U.S. Reporter and affiliate for services that are Thous. Dols. Thous. Dols. Bil. Mil. normally included in "other income" of the provider of the service and (2) receipts by U.S.
Reporter from, or
payments by U.S.
Reporter to, affiliate for
services that are normally included in sales or gross operating revenues of the seller of the service. By type — See Instruction Booklet, Part VI.B., for an explanation of how to report each type of service. a. Insurance services

To avoid duplication
with other BEA surveys,
report only receipts or
payments for transactions between a foreign insurance affiliate and those parts of the fully consolidated U.S. Reporter that are not insurance companies (i.e., not in ISI codes 631, 632, or 639) 3161 3 b. Financial services 2 3 4 c. Transportation 3163 2 3 4 d. Computer and information services 3164 2 3 Λ e. Communication services 3165 Other services -Report receipts and payments for other services performed by or for the U.S. Reporter, such as management, professional, technical, or other services. — Specify primary type(s) of service(s) performed. 3166 2 3 107. BEA USE ONLY 3108 2 3 4 108. BEA USE ONLY Section D — U.S. Reporter's Equity in Foreign Affiliate's Net Income Amount (1) Bil. Mil. Thous. Dols. 109. U.S. Reporter's equity in affiliate's net income (loss) — Enter U.S. Reporter's share of net income, \$ 3109 U.S. Reporter's direct equity in affiliate's net realized and unrealized gains (losses) 110. U.S. Reporter's share of item 59 3110 111. U.S. Reporter's share of item 71 3111 112. 3112 BEA USE ONLY Remarks

Part III

NOTE

Either Part IV or Part V must be completed depending on whether or not the foreign affiliate is majority-owned — See definition in the Instruction Booklet, Part II.P.

- If the foreign affiliate is not majority-owned Complete Part IV only.
- If the foreign affiliate is majority-owned Complete Part V only.

DO NOT complete BOTH Part IV and Part V.

Part IV SELECTED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate is NOT majority-owned.)				
110 00 completes only if the loleign armate is NOT majority ownes.			Number	
<ul> <li>EMPLOYMENT AND EMPLOYEE COMPENSATION</li> <li>113. Total employment — Report the total number of employees for the year, as defined in Part V, Section E, for item 158.</li> </ul>	4113	1		
longs	יאואי.	Bil. N	Amount (1) Viil. Thou	s, IDols.
114. Total employee compensation — Report, for all employees, the sum of wages and salaries a employer expenditures for employee benefit plans, as defined in Part V, Section E, for item 162		10\\3		
<ul> <li>PROPERTY, PLANT, AND EQUIPMENT</li> <li>115. Expenditures for property, plant, and equipment — As defined in Part V, Section A, for ite through 126, and, for affiliates in natural resources exploration and development, to also include expenditures as defined for item 131.</li> </ul>	ms 124 le 4115	1		1
U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE     U.S. merchandise exports to affiliate in FY 1994 (Valued f.a.s. U.S. port)— As defined in the control of the control o		1		
Part V, Section G  116. Goods shipped to affiliate by U.S. Reporter(s)	4116			i
117. Goods shipped to affiliate by other U.S. persons	4117	1		
U.S. merchandise imports from affiliate in FY 1994 (Valued f.a.s. foreign port) — As de in Part V. Section G	efined	1		1
118. Goods shipped by affiliate to U.S. Reporter(s)	4118			
The the	2000	1		1
119. Goods shipped by affiliate to other U.S. persons  120. 4120 1 3 4	4119	5		1
BEA USE ONLY				
resale.  Items, including land, being leased from others pursuant to capital leases are to be considered a affiliate; items which the affiliate has sold on a capital lease basis are not to be considered as ow affiliate. The capitalized value of timber, mineral, and like rights being leased by the affiliate fron included.  For affiliates engaged in exploring for or developing natural resources, expenditures for 124, 125, and 126, are to include exploration and development expenditures made during FY 195 capitalized, including capitalized expenditures to acquire or lease mineral rights. Adjustments references	ned by the nothers is to be PP&E, items of that were flecting prior			
period expenditures charged against income that were subsequently capitalized during FY 1994 included in item 129.	snould be		Amount	
			(1)	
Balance, close FY 1993		Bil.	Mil. Thou	
121. Net book value of PP&E at close FY 1993 — Equals the sum of items 40 and 41, column minus item 42, column (2)	n (2), 5121	\$		s. Dols
		3.90		ıs. Dols
Changes during FY 1994  122. Restatement due to change in entity or accounting principles — If the answer to iter "Yes" – Give amount by which the net book value in item 121 would be restated due to a ch	nange in	1		Dols
<ul> <li>122. Restatement due to change in entity or accounting principles — If the answer to iter "Yes" – Give amount by which the net book value in item 121 would be restated due to a change the entity or accounting principles. If a decrease, put amount in parentheses.</li> <li>123. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of</li> </ul>	u.s.			s. Dols
<ul> <li>122. Restatement due to change in entity or accounting principles — If the answer to iter "Yes" – Give amount by which the net book value in item 121 would be restated due to a change the entity or accounting principles. If a decrease, put amount in parentheses.</li> <li>123. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of Reporter</li> </ul>	nange in 5122	1		s. Dols
<ul> <li>122. Restatement due to change in entity or accounting principles — If the answer to iter "Yes" – Give amount by which the net book value in item 121 would be restated due to a change the entity or accounting principles. If a decrease, put amount in parentheses.</li> <li>123. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of</li> </ul>	U.S. 5123 zed se for the	1		ss. Dols.
<ul> <li>122. Restatement due to change in entity or accounting principles — If the answer to iter "Yes" – Give amount by which the net book value in item 121 would be restated due to a change the entity or accounting principles. If a decrease, put amount in parentheses.</li> <li>123. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of Reporter</li> <li>Expenditures by the foreign affiliate for</li> <li>124. Land and mineral rights, including timber — Include expenditures for land and capitali expenditures for mineral rights and timber rights, but exclude other capitalized expenditure exploration and development of natural resources and expenditures for land held for resaled to the property of the property of the property of the property of the property of the answer to iter the property of the answer to iter the property of the prop</li></ul>	zed es for the 3. 5124	1		s. Dols.
122. Restatement due to change in entity or accounting principles — If the answer to iter "Yes" – Give amount by which the net book value in item 121 would be restated due to a change in entity or accounting principles. If a decrease, put amount in parentheses.  123. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of Reporter  Expenditures by the foreign affiliate for  124. Land and mineral rights, including timber — Include expenditures for land and capitali expenditures for mineral rights and timber rights, but exclude other capitalized expenditure exploration and development of natural resources and expenditures for land held for resaled and acquisitions should be included in item 125.  125. If it would be burdensome to exclude all used plant, equipment, etc., from new, then minor used items may be included in item 125, and only major used items	zed es for the e	1		ss. Dols

FORM BE-10B(LF) (10/94)

ADDENDUM

130.

128. Depletion

Balance, close FY 1994

column (1).

129. Net book value of sales, retirements, or transfers, and other increases (decreases)

Net book value of PP&E at close FY 1994 — Equals sum of items 121 through 126, and 129, minus items 127 and 128; and must also equal the sum of items 40 and 41, column (1), minus item 42,

5128

5129

5130

5131 \$

\$

<ul> <li>133. Interest paid — Interest (including capitalized interest) paid, or credited, to all payees by affiliate, gross of tax withheld. Do not net against interest received, item 132.</li> <li>134. Production royalty payments for natural resources — Include amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in kind at market</li> </ul>	5132	(1) Bil. Mil. Thou	us. Dols
<ul> <li>withheld. Total should include all interest receipts included in items 56 and 60. Do not net against interest paid, item 133.</li> <li>133. Interest paid — Interest (including capitalized interest) paid, or credited, to all payees by affiliate, gross of tax withheld. Do not net against interest received, item 132.</li> <li>134. Production royalty payments for natural resources — Include amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in kind at market</li> </ul>	1	1 \$	l I
gross of tax withheld. Do not net against interest received, item 132.  134. Production royalty payments for natural resources — Include amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in kind at market	5133	1	
year to foreign governments, their subdivisions and agencies. Include payments in kind at market			1
	5134	1	
<ul> <li>135. Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for —</li> <li>a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold;</li> <li>b. Property taxes and other taxes on the value of assets or capital;</li> <li>c. Any remaining taxes (other than income or payroll taxes); and</li> <li>d. Import and export duties, license fees, fines, penalties and all other payments or accruals of nontax liabilities (other than production royalty payments).</li> </ul>	5135	ondent	
136. Subsidies received — Monetary grants received from governments. Include all grants received from governments and quasi-governmental organizations that are not payments for property, goods, or services purchased, whether these receipts are reflected in current income, or used for investment in, or to cover losses of, property, plant, and equipment.	5136	1	
BEAUSE ONLY This and is 2 to the following the same of		5	13
Section C — Technology			
<ul> <li>RESEARCH AND DEVELOPMENT (R&amp;D) EXPENDITURES — Include all costs incurred in performing R&amp;D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs.</li> </ul>	-	Amount	
NOTE — Items 138 through 140 pertain to R&D <b>performed</b> by the foreign affiliate, including R&D performed by the affiliate for others on contract. This is the basis on which National Science		(1)	
Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 139 and 141.		Bil. Mil. Tho	us. ¡Dols.
120 PRD - of small PV she offiliate Actal. Sum of items 120 and 140	F400	\$	1
138. R&D performed BY the affiliate, total — Sum of items 139 and 140	5138	1	1
139. For the affiliate's own account	5139	1	i
140. For others (including the U.S. parent) under contract	5140	1	1
141. R&D performed FOR the affiliate by others (including the U.S. parent) on a contractual basis	5141		
<ul> <li>ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY</li> </ul>			i
Receipts — Include royalties, license fees, and other amounts received by or credited to this affiliate for the use or sale of intangible property.		1	1
142. TOTAL RECEIPTS — Sum of items 143, 144, and 145	5142	1	_
143. Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate	5143		
144. Received from or credited by other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	5144	1	
		1	i
145. Received from or credited by other foreign persons  Payments — Include royalties, license fees, and other amounts paid or credited by this affiliate for	5145		
the use or purchase of intangible property.  146. TOTAL PAYMENTS — Sum of items 147, 148, and 149	5146	1	I
		1	
147. Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate	5147	1	-
148. Paid or credited to other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	5148	1	1
149. Paid or credited to other foreign persons	5149		1
150. 5150 1 2 3 4 4 SEA USE ONLY		5	
Remarks			

Part V DETAILED FINANCIA (To be completed onl						ued						
Section D — Composition o												
NOTE — Entries in column (2) column (1); item 152 equals ite												
column (1).  • CLOSE FY 1994	TOTAL Equals sum o columns (2) to	f	With U.S. Reporter(s) of talliate		With other persons	U.S.	With p	ersons ffiliate':	in s		ther for	eign
	(1)		(2)		(3)			(4)	$\lambda$		(5)	
and long-term	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous	s. Dols.	Bil. Mil.	Thous,	Dols.	Bil. Mil.	Thous.	Dols.
debt — Column (1) equals the sum of items 47 and 48,	Bil. Mil. Thous.  1  \$  1  Storical  1  CU  1		2		3		res		1	5	•	
column (1). 5151	\$		\$		\$	$40_{I_{I}}$	\$	7.		\$	00	3
152. Current and noncurrent receivables and					10	10	500			an	70	1
financial investments — Column	1 1 20				13	050	25		35			1
(1) equals the sum of items 36 and 37, column			& C	1611	JULY	1	e " .	1-1	1			1
(1), and that part of item 45, column (1), that is	1		2 .01		A P	O.	4	7	1	5		1
stocks, bonds, noncurrent receivables, and other equity investment. 5152			Morat	10	80K//	اکار	71		1			į.
INCORPORATED AFFILIATES		5	collina	0	10					136		
153. Capital stock and additional paid-in	" OLICO	4			iON	i				_		į
capital — Column (1) equals item 51,	500 FO		nts	73		i	*		1	5		1
column (1). 5153	115	4	51,601,	1		1						1
UNINCORPORATED AFFILIATES	in Co		1111									1
154. Total owners'	1 10	S/	2		3	i	4		1	5		1
equity — Column (1) equals item 55, column (1). 5154	20/11,			1		1			1			1
155. BEA USE 5155			2		3		4		_	5		123613
ONLY		_										
date during the reporting period 1994. See Instruction Bookle EMPLOYEE COMPENSATIO including cash payments, payr should be based on payroll reactivities were charged as an edata related to activities of a p See Instruction Booklet, Par	et, Part VI.C.I., cor N — Expenditure: ments-in-kind, and cords. They should expense on the indeprior period, such a	s ma d em d rel	ning reporting whate by an employ ployer expenditu ate to activities de statement, char	er in or res fo uring ged to	nployment is seconnection with remployee better the reporting parties inventories, or	ubject to the end of the control of	o unusual mploymen ans. Comp egardless alized. DO	variation t of wo ensation of whe NOT in	ons. rkers, on dat ther s	ta such	ber of	
EMPLOYMENT									1 2		oyees	
156. Research and developmen scientists, engineers, and oth					), including ma	nagers	,	5156	1			
157. All other employees								5157	1			
158. TOTAL EMPLOYMENT — S	Sum of items 15	6 an	d 157*				<b>→</b>	5158	'			
159. Number of employees in it	om 150 who are		Coltizona						1			
155. Number of employees in it	tem 130 who are		o. Citizens	-				5159		Am	ount	
										(	1)	
<ul> <li>EMPLOYEE COMPENSATION</li> <li>160. Wages and salaries — Emp</li> </ul>	lovee's gross ear	nings	s (hefore payroll a	deduc	tions) and all	direct a	nd		Bil.	Mil.	Thous.	IDols.
in-kind payments by the emp	loyer to employe	es	s (Bereite payron)	ucuuc	uonsį, and an i	an cot a	iid	5160	\$			
161. Employee benefit plans — required by statute, those res	sulting from collec	tive	bargaining contr	acts, a	and those that	are volu	untary.		1			1
Include deferred postemploy NOT include the cumulative of						B 106; I	00	5161				
162. TOTAL EMPLOYEE COMPE	ENSATION — Su	m o	f items 160 and	1 161	*		<b>→</b>	5162	s s			1
Items 163, 164, and 165 are to I manufacturing activities, i.e., ha	s at least one ma	nufa	cturing code (ISI	codes	201-390) ente	red in it	tems 28	0,102			per of oyees	
through 32 above. If more than one production workers in all manufact If the foreign affiliate has no manuf	uring activities co	mbii	ned. See the Inst	ructio	on Booklet, Pa	art VI.C	a for .3. and 4.		1			
163. Number of production wo	rkers engaged in	ma	nufacturing ac	tivitie	es			5163	_			
									1	housand	s of hou	ırs
164. Hours worked by producti	on workers in it	em	163					5164				
											ount 1)	1981
									Bil.		Thous.	Dols.
165. TOTAL COMPENSATION Of expenditures for employee be	F PRODUCTION	WC odu	ORKERS — Wage	s and	salaries and e	mploye	er	5165	1			
*NOTE — If total employment, ite						- Expla	in Z	5105	Ψ.			L
166. BEA USE 5166	1		2		3		4			5		
ONLY												- 1

Part V

# DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate IS majority-owned.) — Continued

# Section F — Distribution of Sales or Gross Operating Revenues

This section requires that the foreign affiliate's gross operating revenues be distributed among three categories – investment income, sales of goods, and sales of services. For purposes of this distribution, "goods" are economic outputs that are tangible, and "services" are outputs that are intangible. As a general rule, sales of goods may be identified as those sales associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, 124, 138, or 148, and sales of services may be identified as those sales associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, 124, 138, or 148. Thus, except as noted below, the disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 28 through 33 (Sales of foreign affiliate by industry).

One exception to this rule is where goods may be among the products of services industries or services may be among the products of goods industries. For example, sales of mass-produced prepackaged computer software are sales of goods, and should be reported as such, whether they are by a software producer (coded in a services industry, 743, "computer related services, n.e.c.") or by a retail trade concern (coded in a goods industry, 530, "general merchandise stores"). Also, sales of structures are sales of goods, whether they are by a real estate firm (coded in a services industry, 650) or by a firm in the construction industry (coded in a goods industry, 150). For an explanation of each code – See the Guide to Industry and Foreign Trade Classifications for International Surveys.

Another exception is that companies, such as finance and insurance companies, that include investment income (e.g., interest and dividends) in gross operating revenues should include such income in item 168 (investment income) rather than in item 170 (sales of services). See the **Instruction Booklet**, Part V.A., for (instructions on determining the location of the transactor (source) for investment income.

When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

		TOTAL	Loca	sales	Sales	to U.S.	Sales to oth	ner countries
o re e t	Sales or gross operating evenues, excluding sales axes, total— 1. Column (1)	Column (1) equals the sum of columns (2) through (7)	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	equals item 56.	Bil. Mil. Thous. Dols.	(2)	(3)	(4)	(5)	(6)	(7)
b	equals sum of items 168, 169,	hel	) <sup>2</sup>	3	4	5	6	7
	and 170. 5167	\$	\$	3	\$	\$	\$	\$
	TYPE nvestment ncome	2.90	2	3	4	5	6	,
160 8	Sales of goods 5169	1	2	3	4	5	6	7
103. 3	sales of goods 5169	1 1	2	3	4	5	6	7
170. S	Sales of 5170							
S							through 179	of items 171 ), column (6), 167, column
	COUNTRY OF DESTINA	TION (Columns 6 an	nd 7 only) —				through 179 equals item (6): the sum	), column (6), 167, column of items 171 ), column (7),
• BY C	COUNTRY OF DESTINA	TION <i>(Columns 6 an</i>	nd 7 only) —			5171	through 179 equals item (6); the sum through 179	), column (6), 167, column of items 171 ), column (7),
• BY 0						5171	through 179 equals item (6); the sum through 179 equals item 1	), column (6), 167, column of items 171 ), column (7),
• BY 0	Canada						through 179 equals item (6); the sum through 179 equals item 1	7, column (6), 167, column of items 171 1, column (7), 67, column (7
• BY C 171. C 172. E 173. U	Canada European Union, exclud					5172	through 179 equals item (6); the sum through 179 equals item 1	7, column (6), 167, column of items 171 10, column (7), 67, column (7
BY 0	Canada European Union, exclud	ling the United King	dom			5172 5173	through 179 equals item (6); the sum through 179 equals item 1	7, column (6), 167, column of items 171 0, column (7), 67, column (7 7
BY 0 171. C 172. E 173. U 174. O	Canada European Union, exclud United Kingdom Other Europe Latin America and Othe	ling the United King	dom			5172 5173 5174	through 179 equals item (6); the sum through 179 equals item 1	7, column (6), 167, column (7), of items 171 17, column (7), 67, column (7 7
• BY C 171. C 172. E 173. U 174. O 175. L	Canada European Union, exclud United Kingdom Other Europe Latin America and Othe	ling the United King	dom			5172 5173 5174 5175	through 179 equals item (6); the sum through 179 equals item 1 6 6 6	7, column (6), 167, column of items 171 1, column (7), 67, column (7 7
• BY C 171. C 172. E 173. U 174. O 175. L	Canada European Union, exclud United Kingdom Other Europe Atin America and Othe Middle East	ling the United King	dom			5172 5173 5174 5175 5176	through 179 equals item (6); the sum through 179 equals item 1 6 6 6	7, column (6), 167, column of items 171, 67, column (7), 7

Remarks

#### Part V

DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate IS majority-owned.) — Continued

Section G - U.S. Merchandise Trade of Foreign Affiliate - Goods only, do not include services.

# **IMPORTANT NOTES**

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1994. The data should be on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. A U.S. import or U.S. export should **not** be recorded here if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even though they may have been charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

However, foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when, and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference between the two bases, the "shipped" basis must be used or adjustments must be made to the data on a "charged" basis to approximate a "shipped" basis, as discussed in the Instruction Booklet, Part VI.E. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1994, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United

180. On what basis were the trade data in the section prepared? + Mark (X) one.

States transporting people or merchandise. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases or entered into intercompany accounts when initially consigned. The data should include goods only; they should exclude services. Thus, U.S. merchandise exports and imports of the foreign affiliate to be shown here may not be the same as the foreign affiliate's sales to, or purchases from, U.S. persons because, among other reasons, sales and purchases may include services.

Exclude from exports and imports the value of any goods that are in-transit. In-transit goods are goods that are not processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit imports are goods that are en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

5180 1	, beca d "shi	ause fl	here is n bases.	o mate	rial							
13 Charged" basis with adjustments to	:0	1		differe	nces k	etwe	en the '	'charged	d" and	"ship	ped" b	ases.
If it is determined that there is a material difference be been filed on the "shipped" basis, or the necessary ad on a "shipped" basis, then BEA will require that the da	justm	ents h	nave not									
U.S. MERCHANDISE EXPORTS TO THIS FOREIGN AFFILIA (valued t.a.s. U.S. port)	TE		<b>TOT</b> (1				Repo	d by U.S erter(s) 2)		5	U.S.	d by other persons (3)
NN.		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous. Dols
181. Total goods shipped in FY 1994 from the United States to this affiliate — Equals:		1				2			1	3		
<ul><li>a. Sum of items 182 through 193, and</li><li>b. Sum of items 194 through 197.</li></ul>	5181	\$				\$				\$		
BY PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the <b>Guide</b> to Industry and Foreign Trade Classifications for International Surveys, which are to be used in classifying U.S. merchandise exports and imports.		1				2			1 1 1 1	3		1 1 1
182. Food and live animals	5182											1
183. Beverages and tobacco	5183	1				2				3		i
184. Crude materials, inedible, except fuels	5184	1				2			1	3		i i
185. Petroleum, petroleum products, and related material; natural and manufactured gas	5185	1				2				3		
186. Coal, coke, briquets, and electric current	5186	1				2				3		1
187. Chemicals and related products	5187	1				2			1	3		
188. Machinery, electrical and nonelectrical, except transportation equipment	5188	1				2				3		- !
189. Road vehicles (including air-cushion vehicles) and parts — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	5189	1	A LINE			2			]   	3		1 1 1
190. Other transport equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.*	5190	1				2			1	3		I I I
191. Metal manufactures	5191	1			l I	2			1	3		1
192. Other manufactures — Specify		100		All Sarah	1				İ			i
	5192	1			 	2			 	3		1 1 1
193. Animal and vegetable oils, fats, waxes; commodities and transactions n.e.c. — Specify					 							1
	5193	1			I I I	2			1 1 1	3		 
*See footnote on page 15.												

# — U.S. Merchandise Trade of Foreign Affiliate — Goods only, do not include services. — Continued Shipped by other U.S. persons Shipped by U.S. TOTAL U.S. MERCHANDISE EXPORTS **TO** THIS FOREIGN AFFILIATE (valued f.a.s. U.S. port) Reporter(s) (2) (3) Bil. Mil Thous. Dols. Bil Thous. Dols. Bil Thous. Dols. BY INTENDED USE 194. Capital equipment and other goods charged to fixed asset accounts — Item 125 and/or 126 \$ must have an entry. 5194 195. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others 196. Goods for resale without further processing, assembly, or manufacture by affiliate 5196 197. Other - Specify Shipped to U.S. Shipped to other U.S. MERCHANDISE IMPORTS FROM THIS FOREIGN AFFILIATE Reporter(s) U.S. persons (valued f.a.s. foreign port) (3) Bil Mil. Thous. Dols Bil Mil. Thous. Dols. Bil Mil. Thous. Dols. Total goods shipped in FY 1994 to the United States by this affiliate — Equals the sum of items 199 through 210 198. \$ \$ \$ 5198 BY PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the Guide to Industry and Foreign Trade Classifications for International Surveys, which are to be used in classifying U.S. merchandise exports and imports. 2 199. Food and live animals 5199 2 3 200. Beverages and tobacco 5200 2 3 201. Crude materials, inedible, except fuels 5201 202. Petroleum, petroleum products, and related material; natural and manufactured gas 5202 203. Coal, coke, briquets, and electric current 5203 204. Chemicals and related products 205. Machinery, electrical and nonelectrical, except transportation equipment 5205 Road vehicles (including air-cushion vehicles) and parts — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.\* Other transport equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another 2 3 5207 208. Metal manufactures 5208 209. Other manufactures — Specify 3 210. Animal and vegetable oils, fats, waxes; commodities and transactions n.e.c. — Specify 5210 \*Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categories appropriate to the type of part based, not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in items 188 and 205); air conditioners for motor vehicles (items 188 and 205); lamps, batteries, and electrical parts for engines (items 188 and 205); and tires and tubes (items 192 and 209). For more complete information — See the Guide to Industry and Foreign Trade Classifications for International Surveys. 5211 211. BEA 5212 1 2 3 5 ONLY 5 2 4 5213

DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate IS majority-owned.) — Continued

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FORM <b>BE-10F</b>	B(LF) Supplement A  U.S. DEPARTME BUREAU OF I	NT OF COMMERCE ECONOMIC ANALYSIS	BEA USE	Reporter I	D Number		Affiliate II	Number		Page No.	,	of p	ages
		理能が動産し	ONLY						В	of this Su			uges
	LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIG AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BU WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B(LF)	IN JT	Identification	— Name	of foreign aff	iliate as s	hown in P	art I, item 2	of Form BE	-10B(LF)			
	Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which t consolidated foreign affiliate named in Part I, item 2, has a direct equity into which are not fully consolidated on this Form BE-10B(LF). Continue listing or	he fully man rest, but must nto as instr	y copied page t also file a co uctions, be li	d as need implete Fo sted on th	ed. NOTE – orm BE-10B e BE-10A S	- Foreign (LF) or Bl uppleme	affiliates E-10B(SF), nt of its U	listed on t or, if exen .S. Report	his Supple opt per er.	ement A	8		
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held		fre	m the fore	umber taken ign affiliate d, of the Forn E-10B(SF) o iliate listed i		alic	EA USE OI	NLY	owne affiliate held by named i	rship in listed the fo n the id block a percent nearest	ntage to the tenth.)	gn (1) iate <b>tion</b> he
ини эт в Т	(1)			(2)		U)		(3)	10	Close FY (4)	1994	Close FY (5)	1993
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	LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WI CONSOLIDATED ON THIS FORM BE-10B(LF) — C	FOREIGN AFFILIATE (AS HICH ARE NOT FULLY Continued		Page No of this Supple	of pages ement A
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held	Identification number taken from the foreign affiliate label, if provided, of the Form BE-10B(LF) or BE-10B(SF) of each foreign affiliate listed in column (1)	BEA USE ONLY	ownershi affiliate lis held by th named in the blo (Enter pe	tage of direct p in the foreign led in column (1) e foreign affiliate le identification le above rcentage to the rest tenth.)
	(1)	(2)	(3)	Close FY 199 (4)	Close FY 1993 (5)
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6025	isiste for at small		1	2	% . 9
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N

FORM (10/94)	BE-10B(LF) Supple		BEA USE ONLY  Reporter ID Number Affiliate ID Number of to	ge No of page this Supplement B
	LIST OF A	ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE	Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B(I	LF)
	Supplement B — The reporting consolidate must be more than	nis list must be completed for the foreign affiliate for which the U.S. Reporter is ated financial and operating data to BEA; each foreign affiliate fully consolidated nur 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be ited	ore than 50 percent owned by the foreign affiliate named in Part I, item 2, of Formber of foreign affiliates listed below plus the reporting foreign affiliate must a m 3, of Form BE-10B(LF). Continue listing onto as many copied pages as needed	m BE-10B(LF). The gree with Part I,
	BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1994 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
7000	1	2	3 15 68 10 000	4
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	1	2	3	4
7012 7013 7014 7015	1	2	3	4
7015				

FORM BE-108(LF	LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLI REPORTING FOREIGN AFFILIATE — Cons	DATED INTO THE tinued	Page No of pages of this Supplement B
F) Supplement B (10/94)  BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1994 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
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FORM BE-10A(Report for U.S. Reporter)	BEA USE ONLY	Reporter ID N	umber							A
U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS  BENCHMARK SURVEY OF U.S.	Public reporting burde BE-10B(LF), BE-10B with an average of 15 searching existing dat the collection of infor	en for this BE-10 ro SF) and/or BE-10 9.4 hours per respons a sources, gatherical	eport (comprising BANK) is estionse. This burdeng and maintain ments regarding	mated to in include ing the da this burd	vary fr s time ata nee en esti	om 14 to for revie ded, and mate to	o 8,500 ewing in d comp Directo	hours estructions leting or, Bur	per res tions, and rev eau of	rm(s) ponse, riewing
DIRECT INVESTMENT ABROAD — 1994	Economic Analysis (B Management and Bud	E-1), U.S. Departm Iget, Paperwork R	nent of Commerce eduction Project	e, Washir 0608-0049	ngton, 9, Wasl	DC 2023 nington,	0; and 1 DC 205	o the 03.	Office o	f
ABNOAD — 1994		TIFICATION O				: 6				
U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230	Name and address     the name and address     or address on the lather name and address     Name of U.	ess of this U.S. Re abel, make the cha ess in full; skip a s	porter, as known nges directly on	to BEA. I the label.	f there If no I	are any	change	s in th	ne name	5.
OR U.S. Department of Commerce			10,	70	73			1	SAL	
Bureau of Economic Analysis, BE-69(A)	Street or PC	Box	N CE	)  -						
EPORTS Shipping and Receiving Section M-100, 1441 L Street, NW			(O)	394		e?				
Washington, DC 20005	City and Sta	ite -	45	Ne		112 1200				TT
IMPORTANT A single original copy of each form or supplement	ZIP Code	CAMILLO								
shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter, this is the copy of Form	SCOUNT		401							
BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate, this is the copy of Form	2. Form of organizat	ion of U.S. Repo	rter — Mark (X)	one						
BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.	1002 1 C	orporation	1 3			estate, o	r trust			
Read the Instruction Booklet, which contains	12 P	artnership	4	U Othe	r — Sp	ecify Z				
definitions and reporting requirements, before completing this form. For banks and bank holding companies, see the report forms for banks and the	OK US Posses					41	<b>9</b> .14.			
nstruction Booklet, Part I.C., for special nstructions.	3. If the U.S. Report 50% of its voting	er is a corporation stock by another	r U.S. business	enterpri	wned ise?	to the e	xtent o	of mo	re than	
BE-10A must be filed by each nonbank U.S.	1003 1 1 Y	es — Complete th	e "CLAIM FOR N and enter the na	OT FILING	G A BE	-10." On of U.S.	the cla	im, ma	ark (X) L erorise v	oox with
person that has a foreign affiliate reportable in this survey. Data on Form BE-10A pertain to the		whose data U.S. Reporte	your data will be er. Submit the cla	consolida	ated in A and i	accorda forward	ance wi	th the nainde	definition of the	on of
fully consolidated U.S. domestic business enterprise. DO NOT FULLY CONSOLIDATE			y packet to the U consolidated. If t							
OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A. Data pertaining to the operations of foreign affiliates are to be	1 2 N		uctions.							
reported on Forms BE-10B(LF), BE-10B(SF), or BE-10B BANK. See Instruction Booklet for	4. Enter Employer lotaxes. Show additi					to file	income	and	payroll	
detailed reporting requirements.  2. U.S. REPORTER'S 1994 FISCAL YEAR —	1004 1			2			П	П		7
The U.S. Reporter's financial reporting year that has an ending date in calendar year 1994. See										
Instruction Booklet Part II.A.  3. ASSISTANCE — Telephone (202) 606–5566 during office hours – 8:00 a.m. to 4:30 p.m., eastern time.	5. If applicable, enter Identification Pre securities (i.e., stonecessary.	cedures) numbe	r(s) which ident	ifies the	U.S. I	Reporte	r wher	issui	ing	
4. DUE DATE — A completed BE-10 report (consisting of Form BE-10A or BE-10A	1005 1		2							
BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following	6. Enter the number	of foreign affilia	ate reports (For	m BE-10	B(LF).	BE-10B	(SF), at	nd		
dates:  May 31, 1995 for a U.S. Reporter required to file	BE-10B BANK) the		ed to file.							
less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK  June 30, 1995 for a U.S. Reporter required to	1006 Number		If you also have SUPPLEMENT not include ex	and give empt fore	the re	quested	inform the nu	ation 1 mber	or each given h	. (Do ere.)
file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK	7. Enter the ending	uate of this U.S.	Reporter's 199	4 fiscal y	year.	11	007 1	onth	Day	Year
5. GENERAL NOTES	8. Was there a change	ge in the entity o	lue to merners	acquisit	ions	divestit	ures e	tc. c	ra	94
Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts	change in accoun	ting principles d	uring FY 1994	that cau	sed FY	1993	data to	be re	stated	?
in the shaded portions of each line.	1008 1 1 Y	es — The effect o entered in i	f restatement on	property,	plant,	and equ	uipmen	t acco	unts mu	st be
<b>EXAMPLE</b> — If amount is \$1,334,891.00, report as	12 O N	o emered in it	em os.							
Bil. Mil. Thous. Dols.	MANDATORY — This Services Survey Act (P.	survey is being co	onducted pursua	nt to the I	nterna	tional In	vestme	nt and	Trade	In
1 335	and the filing of reports								tile At	. ,,
B. If an item is between + or - \$500.00, enter "0."	confidentiality –	atistical purposes	and CANNOT be	used for	purpo	ses of ta	xation,	invest	tigation	
C. Use parentheses () to indicate	regulation. The Act also PENALTIES — Whoev				-	-		-	-	ot more
negative numbers.  D. All questions should be answered in the context of the reporting period given in item 7.	than \$25,000, and to in report shall be fined no year, or both. Any offic violations, upon convic	junctive relief com of more than \$10,0 er, director, emplo	manding such p 00 and, if an indi oyee, or agent of	erson to o vidual, m any corpo	comply ay be i oration	, or both mprisor who kn	n. Whoe ned for owing!	ever w not me parti	illfully f ore than cipates	ails to one in such
PERSON TO CONSULT CONCERNING QUESTION REPORT — Enter name and address	22 U.S.C. 3105.) S ABOUT THIS	of Form BE	FION — The und	BANK a	nd For	m(s) BE	-10B(L	F), BE	-10B(S	F),
Name		instructions,	ob BANK) has be is complete, and	is substa	ntially	accurate	except	that,	in accor	dance
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TOR GE-10A or BE-10A or BE-10B BANK) has been prepared in accordance with part IV.F. of the Instructions, is complete, and is substantially accurate except that, in accordance with Part IV.F. of the Instruction Booklet, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.

Authorized official's signature

Print or type name and title

Date

Par	tl	IDENTIFICAT	TION OF U.S. REPO	RTER — Continu	ied					
9.	If the	U.S. Reporter is	a corporation, are all	U.S. domestic enti	ities covered by	the definitio	n of U.	S. Reporter (see	Instru	uction
	1009	1	ny consondated in thi	S BE-TUA reports						
	1000	1 Yes No - 1	PERMISSION MUST HA	VE BEEN REQUESTE	ED OF, AND GRAN	TED BY, BEA	TO FILE	ON AN UNCONS	SOLIDA	ATED BASIS. You must file
			a separate Form BE-10A Form BE-10A or BE-10A	or BE-10A BANK fo	r each unconsolida	ated U.S. dom	nestic er	ntity. Enter the nai	me und	der which each separate
					7K = 1 0 0 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	110.000,0000.000	prejudate	III VICIII NIII HALLINGONII	٨	
								12	1110	
		* * *						101		
10.	Does t	the U.S. Reporter	r maintain one or mor	e sales promotion	or representativ	e offices ab	road th	at do not produce	reven	ue 15
	directly for the	y for their own acc ir U.S. parent? (Se	ounts but, instead, are e e Instruction Booklet,	established solely to , Part III.F. to determ	do business, or pr ine whether these	ovide market offices shoul	informa d be rep	ation or public rel ported in this surv	ations ey.)	services,
	1010	1 1 Yes				15 1	25	37		001,
		1 2 No			inn	971	0	e ac	10	2
11.	Is the	U.S. Reporter na	med in item 1 a U.S. a	affiliate of a foreig	n person require	ed to file a F	orm BE	-15(LF), Annual	Surve	y of
	1011		nent in the United Sta			action .				
		1 2 Yes —	on the remainder of the and 100 through 187.	is Form BE-10A, con	nplete items 25 thi	ough 46, 5/ t	hrough	67, 78 through 83	, 85 th	rough 91, 94 through 96,
	NOTE		Complete the remainder FORM BE-15(SF) (SHOR			OF THIS FOR	M DE 1/	0.4		
40						OF THIS FUR	IVI BE-10	0A.		
12.	110.10	CALL CONTRACTOR STATE OF THE ST	consolidated U.S. Rep f the International Surve		ACCRECATION OF THE PERSON.	given in the	Guide	to Industry and	Foreig	ın Trade
	Classi	fications for Inte	rnational Surveys. Fo	r an inactive U.S. Re	porter, indicate th	e activity pert	tinent to	the last active pe	riod.	
	1012	1 1 Produc	ction — The U.S. Repor	ter is primarily enga	aged in manufactu	ring, fabricati	ng, asse	embling, processing the 000, 100, 200	ng, gro	wing, or mining or series, except 070, 108,
	1	124, 13	8, and 148 of the list of	ISI codes.						
		coded i	in the 500 series of the l	ist of ISI codes.						uce. These activities are
	- 1	accoun	es — The U.S. Reporter ting, engineering, holding	is primarily engage ng companies, etc. 1	d in providing a se These activities are	ervice such as coded in the	public 400, 60	utilities, transport 0, 700, or 800 seri	ation, l es, or	odging, consulting, in 070, 108, 124, 138, or
		148 of 1	the list of ISI codes.							
13.	What i	is the MAJOR pro	oduct or service invol	ved in this activity	? If a product, bri	efly state wha	it is don esale.")	e to it, i.e., wheth	er it is	mined,
			, , , , , , , , , , , , , , , , , , , ,			70770 773 773 773 773	,			
							V-24			
	ISI cod	le(s) and the sales	of fully consolidated (as defined in item 47) a	associated with each	code. For a list, a	nd explanatio	n, of ear	ch code, see the C	auide 1	to
			rade Classifications for the income of the i					es, you must acco	ount to	rtotal
	industr	y code based on ti	ld show total income (it he activities of the fully	consolidated U.S. do	omestic business e	enterprise. The	e "holdi	ng company" clas	sificati	
			ften an invalid classifica umber of employees on	manufactures and the property of the second section of the section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the section of the second section of the sectio				A STATE OF THE PARTY OF THE PAR		nporary
	and co	ntract employees t	that are not included on sonable proxy for the nu	your payroll records	s. A count taken at	some other of	date dur	ing the reporting	period	may be
	concer	ning reporting who	en employment is subje	ct to unusual variation	ons.					Number of employees
	MOTE	will, if neces	are not accounted for in sary, contact the U.S. Re	eporter for additional	II, BEA II details.	ISI code		Sales		engaged in activities encompassed in each
			S. Reporters, the percent is expected to differ from			loi code		(2)		industry code in column (1 (3)
		Do not distri	bute employment by inc ment by the percent dis	dustry simply by mu	ltiplying	(1)	Bil.	Mil. Thous.	Dols.	Number
						1	2			3
14.	Enter	code with largest s	ales		1014	1	2			3
15.	Enter	code with 2nd larg	est sales		1015				l I	
16	Enter	code with 3rd large	est sales		1016	1	2			3
10.	Littor	odde with ord large				1	2		1	3
17.	Enter	code with 4th large	est sales		1017	1	2			3
18.	Enter	code with 5th large	est sales		1018		2			3
						1	2			3
19.	Enter	code with 6th large	est sales		1019	1	2			3
20.	Enter	code with 7th large	est sales		1020		1			
						1	2			3
21.	Enter	code with 8th large	est sales		1021		- 2			3
22.	Sales a	and employees acc	counted for — Sum of it	ems 14 through 21	1022	5 5 5 5 1 5 1				
23.			t accounted for above — d headquarters that can				2		l I	3
		I code.			1023	ELISYII SI CON	2		<u> </u>	3
24.			IPLOYEES — Sum of otal sales must equal		1024		\$			-
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	1025	1	2		3		4		5	
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							oct to		1	

De	FINANCIAL AND OPERATING DATA OF U.S. REPORTER	Makkin			
T			Bala	nce at close	of
7	Section A — Balance Sheet of U.S. Reporter — Insurance companies, see INSTRUCTION BOOKLET  NOTE — All asset and liability items should be disaggregated in the detail shown; in particular, accounts receivable and			FY 1994	
	payable between the U.S. Reporter and its foreign affiliates should be shown in the proper asset and liability accounts of		(SIEHELINI	(1)	
. 1	the U.S. Reporter rather than included as a net amount.  SSETS		Bil. M	il. Thous.	Dols.
	Cash		1'		
25.	Deposits — Include demand and time deposits, and negotiable and nonnegotiable CD's; exclude call and overnight deposits (include in item 26).	2025	\$		
26.	Other — Include currency, coin, checks in the process of collection, call and overnight deposits, and other cash		1		
20.	items not included in item 25. Do NOT include overdrafts as negative cash.	2026			i
			1	4.6	
27.	Trade accounts and trade notes receivable, current — Net of allowances for doubtful items.	2027		no	7
28	Other current receivables, including commercial paper held — Net of allowances for doubtful items.	2028	l' _	ge.	
	Inventories — Land development companies should exclude land held for resale (include in item 30); finance and	2020	00/	vitara) increte	+
	insurance companies should exclude inventories of marketable securities (include in item 30 or item 36, as appropriate).	05	Y and the		i
The second	The primary basis of inventory valuation is (Mark (X) one)				1
like.	2230 1 Other - Specify		1		i
	12 FIFO	2029			
-	and survey to solve		1		1
30.		2030	1		1
31.	Property, plant, and equipment, gross — Land, timber, mineral rights and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible				
	exploration and development costs of the U.S. Reporter. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale.	2031			
	135 15 16 60th		1		
32.	Accumulated depreciation and depletion	2032			
33	Equity investments in foreign affiliates for which this U.S. Reporter is reporting as a parent — For foreign		1		
FIF	affiliates owned 20 percent or more (including majority-owned foreign affiliates), report on the equity basis to include	2022			i
	equity in undistributed earnings since acquisition, for those owned less than 20 percent, show at cost.	2033	1		1
34.	Trade accounts and trade notes receivable, noncurrent - Net of allowances for doubtful items.	2034			i
	he he he had a second to the head of the h		1		
35.	Other noncurrent receivables - Net of allowances for doubtful items.	2035			i
36.	Long term debt and equity securities — Include debt securities, such as bonds or notes, and equity securities held;		1		
	exclude equity in foreign affiliates, which should be reported in item 33.	2036			1
37.	Other noncurrent assets — Intangible assets, net of amortization, and other noncurrent assets not included in items 31 and 33—36.	2027	1		I SESSO
	and 55—50.	2037	1		1
38.	TOTAL ASSETS — Sum of items 25 through 31 and 33 through 37 minus item 32	2038	\$		
-	IABILITIES		1	-311-3219-3919	
39.	Trade accounts and trade notes payable, current	2039			i
40.	Other current liabilities — Include overdrafts, commercial paper issued, and other current liabilities not included in		1		1
1011	item 39.	2040			
41.	Trade accounts and trade notes payable, noncurrent	2041			
		2041	1		1
42.	Long-term debt securities owed, such as bonds or notes	2042			
43.	Other long-term debt — Include lease obligations that are capitalized in accordance with FASB-13 with an original	N ALEXA	1		
La se	maturity of more than one year or no stated maturity, and all long-term intercompany debt not included in items 41 and 42.	2043			
44.	Other noncurrent liabilities — Noncurrent items other than those included in items 41—43, such as deferred taxes and		1		1
	underlying minority interest in consolidated domestic subsidiaries.	2044	1		
45.	TOTAL LIABILITIES — Sum of items 39 through 44	2045	\$		
	WNERS' EQUITY	1000	1		
46.	TOTAL OWNERS' EQUITY — Must equal item 38 minus item 45	2046	\$		
	Section B — Income Statement of U.S. Reporter		10000	Amount	
1115	NCOME			(1)	
47.	Sales or gross operating revenues, excluding sales taxes — Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise		Bil. M	il. Thous.	Dols.
	taxes levied on manufacturers, wholesalers, and retailers.	2047	\$		(
48.	Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For		1		
4	domestic business enterprises or foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends.				1
	Do not include any interest income.	2048			
49.	Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from				
A P	a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies, see Instruction Booklet, Parts V.B.3.d and VI.A.1);				i
	b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets (real estate companies, see				
N III	Instruction Booklet, Part VI.A.2.)				i
1038	c. Remeasurement of the U.S. Reporter's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASB 52;				
MA	d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and				1
	accidental damage to fixed assets);  e. Cumulative effect of any net transition obligation per FASB 106, Employers' Accounting for Postemployment and		HELL		
113	Postretirement Benefits Other Than Pension; and		1		
	f. Unusual or infrequently occurring items.	2049			
50.	Other income — Non-operating income and other income not included above. — Specify		1		!
A BE		2050			
		2050	1		-
51.	TOTAL INCOME — Sum of items 47 through 50	2051	\$		i

FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued	Amount (1)
Section B — Income Statement of U.S. Reporter — Continued COSTS AND EXPENSES	Bil. Mil. Thous. Do
Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 47) and selling, general, and administrative expenses.	
Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion	
charges. Do not include tax or percentage depletion charges.	2052 \$
C.C. modifie taxes   110 violet for c.c.   decicity classy and food modified taxes   2 to taxe   2 to	2053
Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. The equity of a direct minority interest in this U.S. Reporter's net income (loss) is not to be separated from the normal income accounts. — Specify	
Troff the normal income accounts. — Specify	Yeu
15 17 388	2054
TOTAL COSTS AND EXPENSES — Sum of items 52 through 54	2055 \$
Net income (loss) after provision for U.S. income taxes — Item 51 minus item 55	2056 \$
TOTAL COSTS AND EXPENSES — Sum of items 52 through 54  WET INCOME  Net income (loss) after provision for U.S. income taxes — Item 51 minus item 55  BEA USE 2024 1 2 2 1 2 2 1 4 3 1 4 5 1 1 1 2 2 1 1 1 2 2 1 1 1 2 2 1 1 1 2 2 1 1 1 2 2 1 1 1 2 2 1 1 1 2 1	5
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	TOTAL Equals sum of columns (2)—(5	f 5)	With U.S. Perso	ons	With foreign affiliates of this U.S. Reporter	With foreign parent(s) and for affiliates of fore	reign	With unaffiliated foreign persons
-	(1)	1- 1	(2)	1- 1	(3)	(4)	1- ,	(5)
B	3il. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous. Dots	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous
2057 \$	5		\$		\$	5		s del
2058			2	5	13 rposes	at re	30	200
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	1		2		3	4		5
2065	1		2		3	4		5
2066	1		2		3	4		5
2067	1		2		3	4		5
	2057 \$ 12058 1 2059 1 2060 1 2061 2 2062 2 2063 2 2064 2 2065 2	Columns (2)—(3   (1)   Bil. Mil. Thous.   1   2057   \$   1   2059   1   2060   1   5   6   2061   1   2062   1   2063   1   2064   1   2066   2066	Columns (2)—(5)   (1)     (1)     (1)     (1)	Columns (2)—(5)	Columns (2)—(5)   (1)   (2)   (2)   (3)	Columns (2)—(5)   affiliates of this U.S. Reporter (3)	Columns (2)—(5)	Columns (2)—(6)

Pa	THE FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued				
	Section D — Property, Plant, and Equipment (PP&E)  PP&E includes land, timber, mineral and like rights owned, structures, machinery, equipment, special too in progress; and capitalized tangible and intangible exploration and development costs, but excludes oth resale.	ls, and other depred er types of intangib	ciable le asse	property; constructio ets, and land held for	on
	Items, including land, being leased from others pursuant to capital leases are to be considered as owned Reporter has sold on a capital lease basis are not to be considered as owned by the U.S. Reporter. The capital leased by the U.S. Reporter from others is to be included.  Expenditures cover all acquisitions by, or transfers to, the U.S. Reporter of the items detailed above. Excluded to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or to a change in accounting	apitalized value of ti ude from expenditu	mber, ires all	mineral, and like rigl changes in PP&E, du	
	accounted for in item 69.  For U.S. Reporters engaged in exploring for or developing natural resources, expenditures for PP			Amount	
	72, are to include exploration and development expenditures made during FY 1994 that were capitalized, expenditures to acquire or lease mineral rights. Adjustments reflecting prior period expenditures charged	including capitalize	d	(1)	
	were subsequently capitalized during FY 1994 should be included in item 75.	US 11	•	Bil. Mil. Thou	us. Dol
68.	Balance, close FY 1993 Net book value of PP&E at close FY 1993 — The close FY 1993 value, before restatement due to entity or accounting principles.	change in the	2068	s ande.	1900
	Changes during FY 1994	at at		500	
69.	Reinstatement due to change in entity or accounting principles — If the answer to item 8 was amount by which the net book value of item 68 would be restated due to a change in the entity or accounting principles. If a decrease, put amount in parentheses. Gains (losses) resulting from the sale or dispositions subsidiaries of the U.S. Reporter, including those resulting from revaluation of assets (whether or not	counting tion of domestic	10	1	1
-	be included in item 49.  Expenditure by the U.S. Reporter for, or transfers into the U.S. Reporter of	501	2069	1	-
70.	Land and mineral rights — Include expenditures for land and capitalized expenditures for mineral rother capitalized expenditures for the exploration and development of natural resources and expenditures for timber.	ights, but exclude tures for land	2070		
71.	PP&E other than land and mineral rights but including timber (Changes due to mergers and acquisitions should be included in item 69.)	71. New	2071	1	I
72.	If it would be burdensome to exclude all used plant equipment, etc., from new, then minor used items may be included in item 71, and only major used items reported in item 72.	<b>72.</b> Used	2072	1	Fine
	11. 340 Co. 111.	72. 0300		1	
73.	Depreciation — Do not include depletion which is reported separately in item 74.		2073	1	1000
-	Depletion Other increase (depresse) Specific		2074	1	<u>i</u>
/5.	Other increase (decrease) — Specify		2075		į
	Balance, close FY 1994			1	
76.	Net book value of PP&E at close FY 1994 — Equals sum of items 68 through 72 and 75, minus ite must also equal item 31 minus item 32.	ems 73 and 74;	2076		
0.0000000000000000000000000000000000000	DDENDUM			1	i
77.	Petroleum and mining exploration and development expenditures charged against income incl expenditures charged against income to acquire or lease mineral rights. — Expenditures capitalize	ed in prior years			i
	that are reclassified as expensed in the current year are not to be included; such expenditures are considexpenditures only in the year when initially expended.	ered to be	2077		
78	Section E — Interest and Taxes (If actual figures are not available, give estimates.)  Interest received — Interest received by the U.S. Reporter from, or credited to U.S. Reporter by, all pay	ors (including		1	i
70.	foreign affiliates), net of tax withheld at the source. Total should include all interest receipts included in it Do not net against interest paid, item 79.	ems 47 and 50.	2078		i
79.	Interest paid — Interest paid, or credited, to all payees (including foreign affiliates) by the U.S. Reporter	gross of tax		1	
	withheld. Total should include all interest payments in items 52, 53, and 54. Do not net against interest re Production royalty payments for natural resources, total — Include amounts paid or accrued for the		2079	1	
80.	payments in kind at market value. Sum of items 81, 82, and 83.	e year. Include	2080		1
81.	To the Federal Government		2081		i
82.	To State and local governments		2082	1	
83.	To all others		2083	1	
84.	Taxes (other than income and payroll taxes) and nontax payments (other than production royal payments) — Report all such taxes and nontax payments whether or not included in revenues or expensincome statement. Include amounts paid or accrued for the year, net of refunds or credits, to Federal, Stagovernments, their subdivisions and agencies for:  a. Sales, consumption, and excise taxes;	ses in the			1
	<ul> <li>b. Property taxes and other taxes on the value of assets or capital;</li> <li>c. Any remaining taxes (other than income or payroll taxes); and</li> </ul>	abilista - feet		1	i
	<ul> <li>Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax li than production royalty payments).</li> </ul>	abilities (otner	2084		1016
•	Section F — Technology Research and Development (R&D) Expenditures (Include all costs incurred in performing R&D, include all costs in performing R&D, inclu	dina			
	depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and inc NOTE — Items 85 through 88 pertain to R&D performed by the U.S. Reporter, including R&D performed	lirect costs.)			
	Reporter for others under contract. This is the basis on which National Science Foundation surveys reque on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm <b>benefits</b> ) is the sum of items 86 and	st information		1	i
85.	R&D performed BY the U.S. Reporter, total — Sum of items 86, 87, and 88	dinang dengan	2085	\$	199
86.	For U.S. Reporter's own account		2086	1	
87.	For Federal Government (i.e., federally financed R&D)		2087	1	
88.	For others (including foreign affiliates) under contract		2088	1	
89	R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual I	pasis	2089	1	l las
• R	OYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIE Receipts of royalties and license fees from foreign persons other than U.S. Reporter's foreign a Include royalties, license fees, and other amounts received by U.S. Reporter from, or credited to U.S. Repunaffiliated foreigners for use or sale of intangible property. Exclude receipts from the granting to others	SLE PROPERTY  Iffiliates —  orter by,		1	1
	exploit natural resources you own or control.		2090	1	-
	Payments to foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, lice other amounts paid, or credited, to unaffliated foreigners by U.S. Reporter for use or purchase of intangit Exclude payments to others for the right to exploit natural resources they own or control.	nse rees, and le property.	2091	5	
92.	and 93. 2092 1 2 3 BEA USE ONLY	V450		JÆC	

Part			R — Continued					
	Section G — Employment and Empl							
	<b>EMPLOYMENT</b> — Employees on the preporting period may be given provide VI.C.1., concerning reporting when employees	d it is a reasonable proxy for ployment is subject to unusua	the number on the p al variations.	ayroll at th	ne end of FY 1994. See I	other da	te during the n Booklet, Part	
	<b>EMPLOYEE COMPENSATION</b> — Expincluding cash payments, payments-in-be based on payroll records. They show were charged as an expense on the incontinuities of a prior payroll such as they are the continuities of a prior payroll such as they are the continuities of a prior payroll such as they are the are they are the are the they are they are they are they are they are the are they are they are they are they are the are the are the are the ar	-kind, and employer expendit uld relate to activities during t come statement, charged to in	ures for employee be the reporting period of nyentories, or capitali	enefit plans regardless ized. DO N	<ul> <li>Compensation data she of whether such activities</li> <li>OT include data related</li> </ul>	ies		
	activities of a prior period, such as thos VI.C.2.	se capitalized or charged to in	iventories in prior pe	riods. See	Instruction Bookiet, rai		Number of emplo	oyees
• EN	MPLOYMENT  Research and development emplo	vees — All employees engar	ned in R&D, including	n manager	e editinate		1 (1)	5.
	engineers, and other professional and	technical employees	journ news, me	1000	Oly	2094	1 den	
95.	All other employees		745	100	ses at	2095	one	
96.	TOTAL EMPLOYMENT — Sur	m of items 94 and 95	*0(U,	alb.	100	2096		
		16	ion	ms	a. "Men		Amount (1)	
• EN	MPLOYEE COMPENSATION  Wages and salaries — Employees' g by the employer to employees	gross earnings (before payrol	deductions), and all	direct and	Nin-kind payments			s. ¡Dols.
98.	Employee benefit plans — Employe statute, such as the employer's Social that are voluntary. Include deferred p. NOT include the cumulative effect of	I Security taxes, those resulting	ng from collective ba	rgaining co	ontracts and those		1	
	This od	CILL' COL				2098	1	
99.	TOTAL EMPLOYEE COMPENSATION Section H — Distribution of Sales o	10				2099	\$	
	This section requires that the U.S. Reposales of services. For purposes of this of general rule, sales of goods may be ide 124, 138, or 148, and sales of services roon, 108, 124, 138, or 148. Thus, except disaggregation used in items 14 throug One exception to this rule is where good	distribution, "goods" are econe entified as those sales associa may be identified as those sal t as noted below, the disaggre gh 21 (Sales of U.S. Reporter I	nomic outputs that are ated with industries of les associated with in egation of sales by in by industry).	e tangible, coded in the ndustries condustry in t	and "services" are outple 000, 100, 200, 300, and oded in the 400, 600, 70 his section should be covices may be among the	outs that a d 500 seri 00, or 800 onsistent	are intangible. As a ies, except 070, 108, series, or in codes with the	
	one exception to this rule is where good For example, sales of mass-produced p software producer (coded in a services "general merchandise stores"). Also, sa a firm in the construction industry (cod. Classifications for International Surveys.	prepackaged computer softwa industry, 743, "computer rela ales of structures are sales of led in a goods industry, 150).	are are sales of goods ated services, n.e.c.") goods, whether they	s, and shou or by a ret	uld be reported as such, tail trade concern (coded eal estate firm (coded in	, whether d in a goo	they are by a ods industry, 530, e industry, 650) or by	
	Another exception is that companies, s operating revenues should include suc	h income in column (2) (inves	stment income) rathe	r than in co	olumn (4) (sales of servi	rest and o	dividends) in gross	
	Booklet, Part V.A., for instructions on d	letermining the location of the	e transactor (source)	for investn	nent income.			
	When a sale consists of both goods and service based on whichever accounts for	or a majority of the value. If a	ictual figures are not	available,	give best estimates.	billea), G	lassify as a good or	
equal colun sum	e — Item 100, column (1), should I item 47. Entries in item 100 for mns (1) through (4) should equal the of entries in items 101, 102, and 103 le same column.	Total — Column (1) equals the sum of columns (2), (3), and (4)	Investment in	icome	Sales of goods		Sales of servic	es
		Bil. Mil. Thous.   Dols	s. Bil. Mil. Tho	us. ¡Dols.	. Bil. Mil. Thous.	Dols.		s.   Dols.
100.	Sales or gross operating revenues, excluding sales taxes, total	\$	\$	l I	\$	1 4	4	l
		1	2	t	3	1 4	4	İ
	Sales to U.S. persons 2101	1	2		3		4	l i
102.	Sales to foreign affiliates of this U.S. Reporter 2102						**************************************	
103.	Sales to other foreign persons 2103		2		3	4	4	l
>	Section I — U.S. Merchandise Trade	of U.S. Reporter — Goods	only, do not include	services (	valued f.a.s. at the port	of export	tation)	
		IMPO	ORTANT NOTES					
	This section requires the reporting of dathe basis of when and to (or by) whom will be compared. A U.S. import or U.S shipped to or from) the United States, eperson.  However, U.S. Reporters normally keep	the goods were shipped, in of the second should <b>not</b> be record even though they may have be their accounting records on	order for them to be orded here if the goods been charged to the U	on the sam did not ph J.S. Report	ne basis as official U.S. to be basis as official U.S. to be by, or charged by the basis of when and to (or	trade stati (i.e., were e U.S. Rep	istics to which they o not physically porter to, a foreign	
	charged. The "charged" basis may be u the two bases, the "shipped" basis mus discussed in the <i>Instruction Booklet</i> , Paincluding capital goods but excluding the transporting people or merchandise. Corecorded as sales or purchases or enter exclude services. Thus, U.S. merchandito, or purchases from, foreign persons	ised if there is no material diff st be used or adjustments mu- art VI.E. Data in this section co he value of ships, planes, rail- onsigned goods must be inclu- red into intercompany accoun- ise exports and imports of the	ference between it ar st be made to the da over all goods that pl road rolling stock, an uded in the trade figu hts when initially con- e U.S. Reporter to be	nd the "ship ta on a "ch hysically le nd trucks thures when s signed. The shown he	pped" basis. If there is a larged" basis to approxinum of or entered the U.S. out shipped or received, eve e data should include go re may not be the same	material mate a "s ustoms ar tside the en though	I difference between shipped" basis, as rea in FY 1994, United States h not normally	
104.	On what basis were the trade data	in the section prepared?	— Mark (X) one.					
	2104 1 Shipped" basis							
	difference between	vithout adjustments, because n the "charged" and "shipped	there is no material bases.					
	13 Charged" basis w	vith adjustments to correct for	material differences	between t	he "charged" and "shipp	ped" base	es.	
	If it is determined that there is a mate "shipped" basis, or the necessary adju will require that the data be refiled.	rial difference between the "c ustments have not been made	harged" and "shippe to put "charged" ba	d" bases a sis data es	nd the data have not be sentially on a "shipped"	en filed o basis, th	on the en BEA	

#### FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued Section I — U.S. Merchandise Trade of U.S. Reporter — Goods only, do not include services (valued f.a.s. at the port of exportation) — Continued Imports to the U.S. Exports from the U.S. USF (2) (3) ONLY Ril Mil Thous Dols (1) Bil. Mil. Thous. | Dols. 105. MERCHANDISE TRADE OF THE U.S. REPORTER WITH ITS FOREIGN 2105 S **AFFILIATES IN FY 1994** 106. MERCHANDISE TRADE OF THE U.S. REPORTER WITH FOREIGNERS OTHER THAN THE U.S. REPORTER'S FOREIGN AFFILIATES IN FY spondents 1994 a. For columns (2) and (3), equals sum of items 107 through 118, and b. For column (2) equals sum of item 187 and all countries with entries BY PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the Guide to Industry and Foreign Trade Classifications for International Surveys, which are to be used in classifying U.S. merchandise exports and imports. 2107 107. Food and live animals 2108 108. Beverages and tobacco 2109 109. Crude materials, inedible, except fuels 110. Petroleum, petroleum products, and related materials; natural and 2110 manufactured gas 2111 111. Coal, coke, briquets, and electric current 2112 112. Chemicals and related products 113. Machinery, electrical and nonelectrical, except transportation 2113 equipment 114. Road vehicles (including air cushion vehicles) and parts — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.\* 115. Other transport equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.\* 2115 3 2116 116. Metal manufactures 3 117. Other manufactures - Specify 2117 3 118. Animal and vegetable oils, fats, and waxes; commodities and transactions, n.e.c. — Specify 2118 Some parts that are shipped separately are included in items 114 and 115; however, others are included in product categories appropriate to the type of part based, not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in item 113); air conditioners for motor vehicles (item 113); lamps, batteries, and electrical parts for engines (item 113); and tires and tubes (item 117). For more complete information, see the **Guide to Industry and Foreign Trade Classifications for International** Surveys. BEA USE ONLY **Exports from** EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — Sum of all countries with entries and item 187 must equal item 106, column (2). Enter amounts for all individual countries to which exports were the U.S. \$500,000,00 or more. (1) Bil Mil. Thous. Dols. 601 2119 119. Australia 2120 302 120. Belgium 202 2121 121. Brazil 100 2122 122. Canada 650 2123 123. China 410 2124 124. Egypt 307 2125 125. France 308 2126 126. Germany 2127 611 127. Hong Kong 2128 612 128. India 2129 613 129. Indonesia 504 130. Israel 314 2131 131. Italy 2132

# FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued Section I — U.S. Merchandise Trade of U.S. Reporter — Goods only, do not include services (valued f.a.s. at the port of exportation) — Continued Exports **from** the U.S. BEA USE ONLY EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — Sum of all countries with entries and item 187 must equal item 106, column (2). Enter amounts for all individual countries to which exports were \$500,000.00 or more. (2) (1) Bil. Mil. Thous. Dols. 133. Korea (South) 626 2133 2134 213 134. Mexico 135. Netherlands 2135 319 511 136. Saudi Arabia 137. Singapore 625 **138.** Spain 323 324 139. Sweden 2139 325 140. Switzerland 2140 141. Taiwan 628 2141 142. United Kingdom 2142 327 143. Venezuela 2143 219 Other individual countries to which exports were \$500,000.00 or more — Specify country. Use supplemental sheets, if necessary, to account for all such countries. 144. 2144 145. 2145 146. 2146 147. 2147 148. 2148 149. 2149 150. 2150 151. 2151 152. 2152 153. 2153 154. 2154 155. 2155 156. 2156 157. 2157 158. 159. 2159 160. 2160 161. 2161 2 162. 2162 163. 2163 164. 2164 165. 2165 166.

EX	KPORTS BY COUNTRY	OF ULTIMATE DESTINATION	I — Sum of all countries with	entries and item 187	BEA USE	Expo	rts from e U.S.
E ( 201	must equal item 100, t	\$500,000.00	r all individual countries to whor more.		ONLY (1)	Bil. Mil.	(2) Thous.   Dol
67.				216	1gr	\$	
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73.		rical	ofor Wey	2173	1	2	i
74.		risto, for	ant sumat	2174	1	2	
75.	This	and 13 curr	infor	2179	1	2	1000
76.		inel	.Pi	2170	1	2	10H
77.		OOVIII		217	1	2	
78.	. \	ea.s	al .	2176	1	2	
79.	MNN.			2179			
80.			9	2180	1	2	
81.				218	1	2	
82.				2183	1	2	I Committee
83.				2183	1	2	
84.				2184	1	2	
85.				218	1	2	
86.				2186	1	2	
87. Exp	ports to all countries countries with entries i	for which exports were le must equal item 106, column	ess than \$500,000.00 — The (2).	sum of this item and	709	\$	
THE RESERVE TO SERVE THE PARTY OF THE PARTY	A USE ONLY						
22	288 1	2	3	4		5	
22	289 1	2	3	4		5	
22	290 1		ATEMERICAN DELIVERY OF THE STATE OF THE STAT	edosining musical statements		5	SELVE ASP
Remarks	290 1	2	3			5	

FORM <b>BE-10A</b> (REV. 10/94)	Supplement	A
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U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

BEA USE		Repo	rter ID	Num	ber		
ONLY	7					A	

Name of U.S. Reporter

Page No.	of	pages
of this Supp	lement A	-31 374

### LISTING OF EXEMPT FOREIGN AFFILIATES

Foreign affiliate's U.S. Employment BEA Primary U.S. Reporter's Country of Reporter's Sales or gross operating revenues (approximate Net income after **BEA USE ONLY** USE Name industry Total assets investment in location percent of size class) foreign income tax ONLY code , affiliate 3 ownership 2 (See below) (9) (10) (11) (1) (2) (3) (4) (5) (6) Mil. Mil. Thous. Bil. Thous. Bil. Mil. Thous. Numeric code | Bil. Mil. Thous. 5002 5003 5004 5005 11 5006 5007 5008 5009 5010 5011 5012 5013 10 5014 5015 5016 5017 5018

Employment Size Classes: 1 (0—19 employees), 2 (20—49), 3 (50—99), 4 (100—249), 5 (250—499), 6 (500—999), 7 (1000 or more)

FORM BE-10A Supplement (REV. 10/94)	
Page 12	
<b>☆U.S. GOVERNMENT PRINTING O</b>	

# **LISTING OF EXEMPT FOREIGN AFFILIATES - Continued**

Page No. \_\_\_\_ of \_\_\_ pages of this Supplement A

							Foreign affiliate's				
BEA USE ONLY	Name	Country of location	BEA USE ONLY	Primary industry code 1	U.S. Reporter's percent of ownership 2	Total assets	Sales or gross operating revenues	Net income after foreign income tax	Employment (approximate size class) (See below)	U.S. Reporter investment in affiliate <sup>3</sup> (11)	r's n
100	(2)	(3)	(4)	(5)	(6)	Bil. Mil. Thous.	(8) Bil. Mil. Thous.	(9) Bil. Mil. Thous.	(10) Numeric code		hous.
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RAPSO						1 4	1 *	1		10070	

Employment Size Classes: 1 (0—19 employees), 2 (20—49), 3 (50—99), 4 (100—249), 5 (250—499), 6 (500—999), 7 (1000 or more)

### **USE ADDITIONAL SHEETS AS NECESSARY**

- See Form BE-10B or **Guide to Industry and Foreign Trade Classifications for International Surveys**, Part I, for code; enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.
- <sup>2</sup> Total ownership includes all direct and indirect ownership percentages. See Instruction Booklet, Part I.A.2.
- <sup>3</sup> For each affiliate in which the U.S. Reporter holds a **direct** equity interest, give the U.S. Reporter's share of total owners' equity of the affiliate plus debt and other intercompany account items owed by the affiliate to the U.S. Reporter, less debt and other intercompany account items owed to the affiliate by the U.S. Reporter.

NNN

FORM **BE-10 Claim for Not Filing** (REV. 10/94)

U.S. DEPARTMENT OF COMMERCE

**BENCHMARK SURVEY OF U.S** DIRECT INVESTMENT **ABROAD** — 1994 **CLAIM FOR NOT FILING** 

REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230

OR

DELIVER REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Shipping and Receiving Section M-100 1441 L Street, NW Washington, DC 2000

NOTE — A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label if such a label has been provided.

A BE-10, Benchmark Survey of U.S. Direct Investment Abroad—1994, is required from any U.S. person that had a foreign affiliate — that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise—at any time during its 1994 fiscal year. (The U.S. person's 1994 fiscal year is defined to be the person's financial reporting year that has an ending date in calendar year 1994.)

Section 806.4 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-10 survey respond, whether or not they are contacted by BEA.

MANDATORY — This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101–3108, as amended – hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

**CONFIDENTIALITY** — The Act provides that your report to this Bureau is CONFIDENTIAL. It may be used only for analytical or statistical purposes and CANNOT be used for purposes of taxation, investigation, or regulation. The Act also provides that copies retained in your files are immune from legal process.

Name and address of U.S. business enterprise for which this claim is filed

If the enterprise received a prelabeled Form BE-10A or 10A Bank, but is exempt from filing either Form BE-10A or 10A Bank, enter below the name, address, and BEA Identification Number from the label affixed to Part I, item 1, of that form if a prelabeled form was not received, enter full name and address. Skip a single block between words.

Name of	U.S. Repor	ter		96,	
			[0]	15/1/1/	1000
Number a	and Street	or PO Box	WO S	54	
		1	105	'at	600
City and	State 6	學		6 15	ZIP Code
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			on a marchialte.		

BEA Identification

It also requires that a person, or their agent, who is contacted by BEA about reporting in this survey, either by sending them report forms or by written inquiry, must respond in writing. They may respond by:

- certifying in writing, within 30 days of being contacted by BEA, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey;
- completing and returning the "BE-10 Claim for Not Filing" within 30 days of receipt of BE-10 survey report forms; or
- filing the properly completed BE-10 report by May 31, or June 30, 1995, as required.

BA	SIS OF CLAIM FOR NOT FILING		
Mark (X) and complete either A or B			
A. This U.S. person did <b>not</b> own or control, d incorporated foreign business enterprise, c branch or real estate held for other than personal distributions.	irectly and/or indirectly, 10 percent or more of too or an equivalent interest in an unincorporated for ersonal use) at any time during its 1994 fiscal ye	oreign business enter	of an prise (including a
☐ But did file a 1993 BE-11 Annual Sur	vey of U.S. Direct Investment Abroad report wi	th this Bureau.	
☐ And did not file a 1993 BE-11 Survey	report with this Bureau.		
	tly or indirectly, 10 percent or more of the votinest in an unincorporated foreign business enters 1994 fiscal year, but (Mark (X) one)		
	country who (a) are resident in the U.S. as a re te family of such persons), or (b) have been and		
2 Is fully consolidated in the BE-10 report of another U.S. person — Give name and address of that	Name		
person and their BEA Identification Number, if known.	Address — Number and street or PO Box		
	0:4	Ctoto	ZID C- d-

2 ☐ Is fully consolidated in the BE-10 report of another U.S. person — Give name and address of that person and their BEA Identification Number, if known.	Name Address — Number and street or PO b	Вох	
Number, it known.	City	State	ZIP Code
	BEA Identification Number		
3 ☐ Other — Specify and include referen		ons on which claim is based. 🛭	

NOTE — If the U.S. person had foreign affiliates, but no foreign affiliate had total assets, sales or gross operating revenues, or net income (loss) greater than \$3 million (positive or negative), a completed Form BE-10B(LF), BE-10B(SF), or BE-10B BANK is not required but the U.S. person must still file Form BE-10A and BE-10A SUPPLEMENT or BE-10A BANK and BE-10A BANK SUPPLEMENT. It should NOT file this "BE-10 Claim for Not Filing."

PENALTIES - Whoever fails to report may be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (See Section 6 of the Act, 22 U.S.C. 3105.)

Name of U.S. person for BEA to co Print or type	nsult abo	ut this claim	CERTIFICATION — The undersigned official certifies that the information contained in this claim is correct and complete to the bes of his/her knowledge.  Authorized official's signature		
Address — Number and street					
City		ZIP Code			
Telephone Area code Number	er	Extension	Print or type name and title	Date	

						Affiliate's			
BEA USE ONLY	Name	Country of location	BEA USE ONLY	Primary industry code <sup>7</sup>	U.S. Reporter's percent of ownership <sup>2</sup>	Total assets	Gross operating revenues	Net income after foreign income tax	U.S. Reporter's investment in affiliate <sup>3</sup>
						(7)	(8)	(9)	(10)
(1)	(2)	(3)	(4)	(5)	(6)	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thou
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#### USE ADDITIONAL SHEETS AS NECESSARY

See Form BE-10B BANK or Guide to Industry and Foreign Trade Classifications for International Surveys, Part I, for code; enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

<sup>&</sup>lt;sup>2</sup> Total ownership includes all direct and indirect ownership percentages. See Instruction Booklet, Part I.A.2.

For each affiliate in which the U.S. Reporter holds a **direct** equity interest, give the U.S. Reporter's share of total owners' equity of the affiliate plus permanent invested debt and other intercompany account items owed by the affiliate to the U.S. Reporter, less permanent invested debt and other intercompany account items owed to the affiliate by the U.S. Reporter.

FORM BE-10A BANK Supp (REV. 10/94)	lement A	116		U.S. DEPARTMENT BUREAU OF ECO	OF COMMERCE NOMIC ANALYSIS	BEA USE ONLY	Reporter ID Number	Page No. of this Supp	of pages
				Name of U.S. Reporter					
				1			Affiliate's		I FRE III
BEA USE ONLY	Name	Country of location	BEA USE ONLY	Primary industry code <sup>1</sup>	U.S. Reporter's percent of ownership 2	Total assets (7)	Gross operating revenues (8)	Net income after foreign income tax (9)	U.S. Reporter's investment in affiliate <sup>3</sup>
(1)	(2)	(3)	(4)	(5)	(6)	Bil. Mil. Thous			
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NN

9.	If the U.S. Reporter is a c Booklet, Part I.B.1.) fully 1009 1 1 Yes 1 2 No — PER	consolidated in this	BE-10A BANK re	port?		of U.S. Reporter (see In		. You must file
	a se	eparate Form BE-10A o m BE-10A or BE-10A B	BE-10A BANK fo	r each unconsolida	ted U.S. dome	stic entity. Enter the name	under which e	ach separate
						40.		
	Gross operating revenues 3-digit ISI code(s) and the ar Guide to Industry and For for total gross operating rev	mount of gross operation	ng revenues associations for Intern	ciated with each co	de. For a list, a	nd explanation, of each correction five codes, you mu	ode, see the	deurs.
				form		are ISI code		erating revenues
			"Me,	101	July 3	10	Bil, Mil.	Thous, Dols.
						600	\$	
10.	BANKING industry – Consist unions (ISI code 603)	its of banks (ISI code 60	00) and savings in	stitutions and cred	it 1018	603		
11.	Enter code of industry with	2nd largest gross oper	ating revenues	"War,	1019		2	
12	Enter code of industry with	3rd largest gross oner	ating revenues	0)	1020		2	
			101,		1020		2	
13.	Enter code of industry with	4th largest gross opera	ting revenues		1021		2	0
14.	Enter code of industry with	5th largest gross opera	iting revenues		1022		2	
15.	Gross operating revenues	of accounted for above	,		1023			
16.	TOTAL gross operating r	evenues — Sum of it	ems 10 through	15, column (2) -	1024		\$	
17	BEA USE ONLY		2	3		4	5	
17.	1026 1		2	3		4	5	
18. Par	BEA USE ONLY FINANCIAL AN	D OPERATING DA	TA OF U.S. RE	PORTER				Cont Haller
								Amount (1)
	ASSETS						Bil. Mil.	Thous. Dols.
	Total assets at close of F	Y 1994				20	38 \$	
	INCOME Total income — Include a. Gross operating revenue							
	<ul> <li>Income from equity inventer prises or foreign after earnings during the report.</li> <li>Certain realized and unrealized.</li> </ul>	filiates owned 20 perce orting period; for those	nt or more (included) owned less than it	ding majority-owne 20 percent, report	d foreign affilia	For domestic business ates), report equity in		
	d. Other income.					20	951	l) U
21.	Net income (loss) after pr	ovision for U.S. Federa	I, State, and local	income taxes		20	1 956	
CONTRACTOR OF THE PARTY OF THE	EMPLOYMENT AND EMP EMPLOYMENT — Employ some other date during the at the end of FY 1994. See	LOYEE COMPENSAT ees on the payroll at the reporting period may	ION e end of FY 1994, be given provided	including part-tim	proxy for the n	umber on the payroll		
	variations.  EMPLOYEE COMPENSATincluding cash payments, p should be based on payroll	ayments-in-kind, and e records. They should it	mployer expendit elate to activities	ures for employee during the reportir	benefit plans.  Ig period regar	Compensation data diess of whether		umber of hployees
	such activities were charge include data related to activ Instruction Booklet, Part VI	rities of a prior period,	income statemen such as those cap	it, charged to inver italized or charged	tories, or capit to inventories	alized. DO NOT in prior periods. See	1	STATE AND DESCRIPTION
22.	Total employment — Rep	ort the total number of	employees for th	e year.		20	96	
23.	Total employee compens a. Wages and salaries, i.e.,				d all direct and	in-kind navments by		Amount
	the employer to employ <b>b.</b> Employee benefit plans,	ees; and					Bil. Mil.	(1) Thous. Dols.
	such as the employer's to voluntary. Include defer	Social Security taxes, ti red postemployment ar	nose resulting from	m collective bargai	ning contracts,	and those that are	1	
	include the cumulative e	effect of the net transition	on obligation.	3		4	99 \$	
24.	BEA USE ONLY							
Rem	arks							

FORM BE-10A BANK (Report for a U.S. Reporter that is a Bank)

# BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT **ABROAD** — 1994

MAIL REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis, RF-69(A) Washington, DC

OR

U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Shipping and Receiving Section M-100 1441 L Street, NW Washington, DC

Important

Form BE-10A BANK is to be used only by a U.S. Reporter that is a bank, i.e., a business enterprise Reporter that is a bank, i.e., a business enterprise over 50 percent of whose total gross operating revenues are generated by activities classified in International Surveys Industry (ISI) code 600 and/or (ISI) code 603. A U.S. Reporter that is not a bank, but that has a bank foreign affiliate, must file a Form BE-10A for itself and a Form BE-10B BANK for the bank foreign affiliate.

bank foreign affiliate.

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter, this is the copy of Form BE-10A or BE-10A BANK with the address label, and for the foreign affiliate, this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.

Read the Instruction Booklet, which contains definitions and reporting requirements, before completing this form. For banks and bank tolding companies, see the report forms for banks and the Instruction Booklet, Part I.O. Tok special instructions.

- REPORTING REQUIREMENTS Form BE-10A
   BANK must be filed by each U.S. person that is a bank and has a foreign affiliate reportable in this. survey. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise.

  DO NOT FULLY CONSOLIDATE OPERATIONS DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A BANK. Data pertaining to the operations of foreign bank affiliates are to be reported on Form BE-10B BANK. Data pertaining to the operations of nonbank foreign affiliates of U.S. Bank Reporters are to be reported on Form BE-10B(SF). See Instruction Booklet for detailed reporting requirements. requirements.
- U.S. REPORTER'S 1994 FISCAL YEAR The U.S. Reporter's financial reporting year that has an ending date in calendar year 1994. See Instruction Booklet, Part II.A.
- ASSISTANCE Telephone (202) 606-5566 during office hours – 8:00 a.m. to 4:30 p.m., eastern time.
- DUE DATE A completed BE-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates:

May 31, 1995 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

June 30, 1995 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

- **GENERAL NOTES** 
  - A. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). **Do not enter** amounts in the shaded portions of each line.

EXAMPLE — If amount is

Bil.	Mil.	Thous.	Dols
	4	77 =	

- **B.** If an item is between + or \$500.00, enter "0."
- C. Use parentheses () to indicate negative numbers.
- D. All questions should be answered in the context of the reporting period given in

**BEA USE ONLY** 

Reporter ID Number

Public reporting burden for this BE-10 report (comprising Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is estimated to vary from 14 to 8,500 hours per response, with an average of 159.4 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

Part I IDENTIFICATION	ON OF U.S. REPORTER
-----------------------	---------------------

Name and address of U.S. Reporter — If a BEA label has been provided for this U.S. Reporter, affix it here. Otherwise, complete item 1; skip a single block between words.

Name of U.S. Reporter	061	
	1003 711.	1
Street or PO Box	20, 50,	200
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City and State	The sea ite.	
	by 2 a len	
ZIP Code	orni cui	
su ragarit	10, 401, 3	
Form of organization of U.S. R	eporter — Mark (X) one	

01.5

1002 1 1	Corporation	
6 5	Other - Specify Z	
	40.	

3 the U.S. Reporter is a corporation, is the corporation owned to the extent of more than 50% of its voting stock by another U.S. business enterprise?

	Complete the "CLAIM FOR NOT FILING A BE-10." On the claim, mark (X) box number B.2. and enter the name and address of U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of U.S. Reporter. Submit the claim to BEA and forward the remainder of the BE-10 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, call (202) 606–5566 for further instructions.
1 2 No	

		Identification				er to fil	e income	and	payrol
taxes	. Show add	litional numbers	on a separa	ate sheet if r	necessary.				

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	-		10000	1 1 1

ä.	If applicable, enter the first 6-digits of the CUSIP (Committee on Uniform Security
	Identification Procedures) number(s) which identifies the U.S. Reporter when issuing
	securities (i.e., stocks, bonds, notes, etc.). Show additional numbers on a separate sheet if
	necessary.

005	1		2		

6. Enter the number of foreign affiliate reports (Form BE-10B(LF), BE-10(SF), and BE-10B BANK) that you are required to file.

1006 Number	If you also have exempt foreign affiliates, list them on the BE-10A BANK SUPPLEMENT and give the requested information for each. (Do not include exempt foreign affiliates in the number
	given here.)

7. Enter the ending date of this U.S. Reporter's 1994 fiscal year. Month Day Year

94

Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1994 that caused FY 1993 data to be restated?

1 Yes			
2 No			

MANDATORY — This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101–3108, as amended – hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

**CONFIDENTIALITY** — The Act provides that your report to this Bureau is CONFIDENTIAL. It may be used only for analytical or statistical purposes and CANNOT be used for purposes of taxation, investigation, or regulation. The Act also provides that copies retained in your files are immune from legal process.

PENALTIES - Whoever fails to report shall be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (See Section 6 of the Act, 22 U.S.C. 3105.)

	ONSULT CONCE fer name and add	RNING QUESTIONS AI	BOUT THIS	certification — The undersigned official certifies that this report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.F. of the Instruction Booklet, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.					
Name									
Address									
				Authorized official's signature					
				Print or type name and title	Date				
TELEPHONE NUMBER	Area code	Number	Extension						

BE-10B BANK	OMB No. 0608-0049: Approval Expires 12/31/96
FORM BE-10B BANK (Report for Foreign Affiliate	Reporter ID Number Affiliate ID Number
that is a Bank) U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	Part I IDENTIFICATION OF FOREIGN AFFILIATE  If a BEA label has been provided for this affiliate, affix it here. Otherwise,
BENCHMARK SURVEY OF	complete items 1 and 2.
U.S. DIRECT INVESTMENT ABROAD — 1994	1. Name of U.S. Reporter of affiliate — Same as item 1, Form BE-10A or BE-10A Bank
RETURN U.S. Department of Commerce Bureau of Economic Analysis,	2. Name of foreign affiliate being reported — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Form BE-577.
TO BE-69(A) Washington, DC 20230	1008 UN. 1942.
U.S. Department of Commerce	3. Number of foreign affiliates consolidated — If more than one foreign affiliate is
DELIVER REPORTS TO Section M-100 1441 L Street, NW Washington, DC 20005	consolidated in this report, enter the number of foreign affiliates consolidated. (Hereinafter, they are considered one affiliate.) If this report is for a single foreign affiliate, enter "1" in the box.  NOTE — Do NOT consolidate affiliates except as noted in the Instruction Booklet, Part I.C.2.b.  If the number is greater than one, Supplement B of this
IMPORTANT Form BE-10B BANK is to be used only to	Form BE-10B BANK must be completed.  4. Does this foreign affiliate have a direct equity interest in other foreign affiliates,
report a foreign affiliate that is a bank, i.e., a foreign business enterprise over 50 percent of whose total gross operating revenues are generated by activities classified in International Surveys Industry (ISI) code 600 and ISI code 603.	including branches of this affiliate, that are NOT fully consolidated on this BE-10B BANK? — Mark (X) one.  1004 1 1 Yes — Supplement A of this Form BE-10B BANK MUST be completed.
A single original copy of each form or supplement shall be filed with the Bureau of	5. Form of organization of foreign affiliate - Mark (X) one.
Economic Analysis. For the U.S. Reporter, this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate, this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.	1 1 Corporation 3 Other — Specify Branch
Read the Instruction Booklet, which contains	6. Country of incorporation or organization of foreign affiliate — Mark (X) one.
definitions and reporting requirements, before completing this form. In particular, see special instructions for banks and bank holding	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
companies, Part I.C.  1. REPORTING REQUIREMENTS — Form	1 100 Canada Can
BE-10B BANK must be filed by the U.S. Reporter for each bank foreign affiliate for	'307 ☐ France Language   1307 ☐ France Language   1307 ☐ Other — Specify
which total assets; sales or gross operating revenues, excluding sales taxes; <b>OR</b> net	<ol> <li>Country of location — Country in which foreign affiliate's physical assets are located or where its primary activity is carried out — Mark (X) one.</li> </ol>
income (loss) after provision for foreign income taxes was greater than \$3 million (positive or negative) at any time during	1007 1601 Australia 1308 Germany 1319 Netherlands
the affiliate's 1994 fiscal year. See Instruction Booklet for detailed reporting	1/202     □ Brazil     1/314     □ Italy     1/325     □ Switzerland       1/100     □ Canada     1/614     □ Japan     1/327     □ United Kingdom
requirements. 2. TRANSLATION OF FOREIGN	1307 France 1213 Mexico 1 Other — Specify
CURRENCY FINANCIAL AND OPERATING DATA INTO U.S. DOLLARS — The foreign affiliate's	8. Enter the ending date of this foreign affiliate's Month Day Year
financial and operating data should be translated from foreign currency to U.S.	1994 fiscal year 1008 1 1 94
dollars using U.S. generally accepted accounting principles (FASB 52). See Instruction Booklet, Part IV.B.	Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 1994?
3. FOREIGN AFFILIATE'S 1994 FISCAL YEAR — The foreign affiliate's financial	1009 1 Yes, and this is its initial report — Affiliate was not previously reported If "Yes," did the U.S. Reporter — Mark (X) one
reporting year that has an ending date in calendar year 1994. See Instruction	2 1 Fetablish the foreign affiliate?
Booklet, Part II.A.  4. ASSISTANCE — Telephone (202)	Acquire a voting interest of 10 percent or more in an existing foreign company
606–5566 during office hours – 8:00 a.m. to 4:30 p.m., eastern time.	from a foreign person?  Acquire a voting interest of 10 percent
5. DUE DATE — A completed BE-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates:	or more in this affiliate from a U.S. person? — Give name and address
May 31, 1995 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF),	<sup>1</sup> 2
June 30, 1995 for a U.S. Reporter required	If "Yes," was the affiliate — Mark (X) one
to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK	2 4 ☐ Merged or reorganized? Sold:
6. GENERAL NOTES  A. Currency amounts should be reported	to a U.S. person? — Give  name and address  Month Year
in U.S. dollars rounded to thousands (omitting 000). <b>Do not enter</b> amounts in the shaded portions of each line.	Enter 3 1 1
EXAMPLE — If amount is \$1,334,891.00, report as	date
Bil. Mil. Thous. Dols.	2 7 Liquidated?
1 335	Seized?
B. If an item is between + or - \$500.00, enter "0."	10. Was there a change in the entity due to mergers, acquisitions, divestitures, etc.,
C. Use parentheses () to indicate negative numbers.	or a change in accounting principles during FY 1994 that caused FY 1993 data to be restated?
All questions should be answered in the context of the reporting period given in	1010 1 Yes — All close FY 1993 data must be before restatement, unless otherwise specified.
item 8.	<sup>1</sup> 2 □ No

Pa	IDENTIFICATION OF FOREIGN AFFILIATE	— Continued		Percent of	ownership	at close of fiscal year
	DIRECT OWNERSHIP IN THIS FOREIGN AFFILIA' to a tenth of one percent, based on voting stock if ar equivalent interest if an unincorporated affiliate, held	incorporated a		<b>1994</b> (1)		1993
11.	U.S. Reporter named in item 1		1011	1' .	%	. %
	Other foreign affiliate(s) of U.S. Reporter name made here, items 18 and 19 must be completed.	ed in Item 1 —	If entry is	1	116	2 %
13.	Other U.S. Reporter(s)(s) of this foreign affiliat item 20 must be "Yes."	e — If entry is i		1	**************************************	2 . %
14.	Foreign affiliate(s) of other U.S. Reporter(s) — must be "Yes."	If entry is made	here, item 20	ong n	<b>y</b> %	2 lents.
15.	Other U.S. persons		15 NO 1015	jes .	%	2000 . %
	Other foreign persons	60	1016	re at	1-16%	. %
	TOTAL OF DIRECTLY HELD VOTING OWNERSH Sum of items 11 through 16	IP INTERESTS	on Pons	100	0 %	100 . 0 %
18.	Indirect ownership — If there is an entry in item is percent indirect ownership in this affiliate. See Inst for instructions on how to compute indirect owners	ruction Bookl	et, Part I.A.2.,	150	%	. %
19.	Identification of foreign affiliate parent(s) — If the name(s) and percent(s) of ownership of each for ownership interest in this foreign affiliate. Also, for ownership chain, enter in column (d) the name of the	reign affiliate o each foreign af	f the U.S. Reporter n filiate in column (a) i	amed in item 1 h that is below the	olding a d. first tier in	irect
	Foreign affiliate holding direct owners	nip interest in tl	his foreign affiliate		Name	of foreign affiliate, if
	Name and ID Number  Enter name from item 2 and ID number from	BEA		t ownership in on affiliate	any, that h	in ownership chain lolds direct interest in gn affiliate named in
	label of foreign affiliate parent's Form BE-10B(LF), (SF), or BANK. (a)	ONLY	Close FY 1994	Close FY 1993 (c)		column (a)
	119	1 1	2	3		
a.	119		. %			
	119.	2 1	2	3		
b.	119	3 1	2	3		
c.			. %	-		
	119	4 1	2	3		
d.	101	9	2	3		
	TOTAL — Must equal percentages entered in Item 12		. %	. %		
20.	Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this foreign affiliate's voting rights? Mark (X) one.	Ta 1	s — Item 13 or 14 ab 21 or 22 must be — Skip to item 25	ove must have a completed.	n entry, an	nd either item
21.	If the answer to item 20 is "Yes," and if the U.S. Represents for this greeger affiliate — Give name(s) and	oorter named ir mailing addres	n item 1 is submitting ss(es) of the other U.	the Part II data S. Reporter(s) wi	(i.e., the "c ho is(are) r	omplete" not
	submitting the data.  Name			Mailir	ng address	
22	If the answer to item 20 is "Yes," and if the U.S. Repubmitting a "partial" report) for this foreign affiliat the data.	oorter named ir e — <i>Give name</i>	n item 1 is not submi e and mailing addres	tting the Part II d s of U.S. Reporte	ata (i.e., is r who is s	: ubmitting
23	BEA 1021 1 2	3		4		5
	USE ONLY					
24	BEA 1022 1 2 USE 0NLY 1 2	3		4		5
	1027	3				Ĭ.

25. Banking industry – Consists of banks (ISI code 600) and savings institutions and credit unions (ISI code 603)	(1) B	del	ous. Dols
is no lor	\$ 600	del	745.
25. Banking industry – Consists of banks (ISI code 600) and savings institutions and credit unions (ISI code 603)		ande,	
25. Banking industry – Consists of banks (ISI code 600) and savings institutions and credit unions (ISI code 603)	at of		1
25. Banking industry – Consists of banks (ISI code 600) and savings institutions and credit unions (ISI code 603)		50,	İ
	C 603 5		
yes ion in	"ITE" 2		1
26. Enter code of industry with 2nd largest gross operating revenues 1030	2		
rical infol Inversion-10			
27. Enter code of industry with 3rd largest gross operating revenues 1031	2		1000
28. Enter code of industry with 4th largest gross operating revenues 1032			1
Lot. Enter code of industry with an largest gross operating levelines	2		
29. Gross operating revenues not accounted for above			
QOV!	2		
30. TOTAL gross operating revenues — Sum of items 25 through 29 — 1034	\$		1
		9-	
31. BEA 1035 1 2 3 4		5	

Part I

**IDENTIFICATION OF FOREIGN AFFILIATE** — Continued

# SUMMARY OF INDUSTRY CLASSIFICATIONS

# AGRICULTURE, FORESTRY, AND FISHING 010 Agricultural production - crops 020 Agricultural production - livestock

and animal specialties Agricultural services Forestry

090 Fishing, hunting, and trapping

#### MINING

101 Iron ores

102 107 Copper, lead, zinc, gold, and silver ores Other metallic ores

108 Metal mining services

120 Coal
124 Coal mining services
133 Crude petroleum extraction (no refining)

and natural gas

138 Oil and gas field services

140 Nonmetallic minerals, except fuels

148 Nonmetallic minerals services, except fuels

# CONSTRUCTION >

150 Construction

# MANUFACTURING

201 Meat products

202 Dairy products203 Preserved fruits and vegetables204 Grain mill products

205 Bakery products 208

Beverages Other food and kindred products 209

210 220

Tobacco products
Textile mill products
Apparel and other textile products 230

Lumber and wood products
Furniture and fixtures
Pulp, paper, and board mills
Other paper and allied products 240

250 262

271 272

Newspapers Miscellaneous publishing Commercial printing and services 275

281 283 Industrial chemicals and synthetics Drugs

Soap, cleaners, and toilet goods

287 289

Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and

extraction
Petroleum refining without extraction
Petroleum and coal products, n.e.c. 292

305

Rubber products Miscellaneous plastics products Leather and leather products 308

321

Glass products Stone, clay, concrete, gypsum, and other nonmetalic mineral products 329

331 Primary metal industries, ferrous
335 Primary metal industries, nonferrous
341 Metal cans, forgings, and stampings

# MANUFACTURING - Continued

342 Cutlery, hardware, and screw products

Heating equipment, plumbing fixtures, and structural metal products 515
Metal services; ordnance; and fabricated 517

349 metal products, n.e.c.

351

Engines and turbines Farm and garden machinery Construction, mining, and materials 352

handling machinery 354

Metalworking machinery Special industry machinery General industrial machinery 355 356

Computer and office equipment 357 Refrigeration and service industry

machinery Industrial and commercial machinery, 359

n.e.c. 363

Household appliances
Household audio and video, and
communications equipment 366

Electronic components and accessories

369 371

Electrical machinery, n.e.c.
Motor vehicles and equipment
Other transportation equipment
Measuring, scientific, and optical

instruments
Medical instruments and supplies and

ophthalmic goods
386 Photographic equipment and supplies
390 Miscellaneous manufacturing industries

# TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES

401 Railroads

Petroleum tanker operations Other water transportation

450 Transportation by air

Pipelines, petroleum and natural gas Pipelines, except petroleum and 461

natural gas

470

472

Petroleum storage for hire
Passenger transportation arrangement
Transportation, n.e.c., warehousing, terminal facilities, and related services

481 Telephone and telegraph

communications
Other communications services

490 Electric, gas, and sanitary services

# WHOLESALE TRADE

501 Motor vehicles and equipment

Lumber and construction materials 503

504 Professional and commercial equipment

and supplies Metals and minerals, except petroleum

Electrical goods
Hardware, and plumbing and heating
equipment and supplies 506 507

508 Machinery, equipment, and supplies

509

Durable goods, n.e.c.
Paper and paper products
Drugs, proprietaries, and sundries

# WHOLESALE TRADE - Continued

513

Apparel, piece goods, and notions Groceries and related products

Farm-product raw materials Petroleum and petroleum products

Nondurable goods, n.e.c.

# RETAIL TRADE

General merchandise stores

540 Food stores

554 Gasoline service stations

560 Apparel and accessory stores
580 Eating and drinking places
590 Retail trade, n.e.c.

# FINANCE, INSURANCE, AND REAL ESTATE

Banks

600 Savings institutions and credit unions Other finance

603 612

Life insurance

Accident and health insurance Other insurance 632

639

Real estate

Holding companies, except bank holding companies 671

679 Franchising, business - selling or

licensing

# **SERVICES**

700 Hotels and other lodging places

731

Advertising Services to buildings 734

Equipment rental and leasing, except automobiles and computers 735

Personnel supply services 736

741

Computer processing and data preparation services Information retrieval services

743 Computer related services, n.e.c.

Other business services

Automotive rental and leasing, without drivers

Automotive parking, repair, and other services 752

760

Miscellaneous repair services 780 Motion pictures, including television tape

and film Amusement and recreation services Health services 790

800

810 Legal services

820 Educational services

Engineering, architectural, and surveying services

872 Accounting, auditing, and bookkeeping services

Research, development, and testing

services 874 Management and public relations

890 Other services provided on a commercial

# NONBUSINESS ENTITIES

900 Government entities

basis

905 Nonbusiness entities, except government

Remarks

Part II BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE	Amount
	Bil. Mil. Thous. Dols.
• ASSETS	1
32. Total assets at close of FY 1994  • INCOME AND RELATED ITEMS	\$
<ul> <li>33. Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from</li> <li>a. Sale, disposition, or revaluation of investment securities;</li> <li>b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;</li> </ul>	
<ul> <li>c. Remeasurement of the foreign affiliate's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASB 52;</li> <li>d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and accidental damage to fixed assets);</li> <li>e. Cumulative effect of any net transition obligation per FASB 106, Employers' Accounting for</li> </ul>	pondents.
Postemployment and Postretirement Benefits Other Than Pension, and  f. Unusual or infrequently occurring items.	
34. Total income — Include	
<ul> <li>a. Gross operating revenues;</li> <li>b. Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends;</li> <li>c. Certain realized and unrealized gains (losses) net of income tax effects (see item 33); and</li> </ul>	1
d. Other income.	
35. Net income (loss) after provision for foreign income taxes	1
36. Certain unrealized gains (losses) not included in the determination of net income — Enter net unrealized gains (losses) that are not included in the determination of net income and, therefore, excluded from item 33, that were taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. Report amount net of income tax effects, if any, on gains (losses). —	1
Exclude translation adjustments. 2071	1
Provision for loan loss — Amount charged to the loan loss reserve account during FY 1994     EMPLOYMENT AND EMPLOYEE COMPENSATION	
on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior those capitalized or charged to inventories in prior periods. See Instruction Booklet, Part VI.C.2.  38. Total employment — Report the total number of employees for the year  4113  39. Total employee compensation — Report, for all employees, the sum of  a. Wages and salaries, i.e., employees' gross earnings (before payroll deductions), and all direct and in-kind	Number  1  Amount (1)
b. Employee benefit plans, i.e., employer expenditures for all employee benefit plans, including those required by statute, those resulting from collective bargaining contracts, and those that are voluntary. Include deferred postemployment and postretirement expenses in accordance with FASB 106; DO NOT include the cumulative effect of the net transition obligation (include in item 33).	Bil. Mil. Thous. Dols.
40. BEA 5200 1 2 3 4	5
ONLY	

#### INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER Part III Use Part III to report the line of direct voting ownership included in item 11, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate. For a foreign affiliate in which the U.S. Reporter does not have a direct voting ownership, complete only item 42 (or items 43 and 44) and items 66 through 70 to report any direct financial positions or transactions between the U.S. Reporter and foreign affiliate. If the U.S. Reporter is a BANK (i.e., filed a Form BE-10A BANK), complete items 42 and 45 through 51, as appropriate. Item 42 should reflect only those amounts that the U.S. Reporter considers to be permanent investment in the affiliate and any interest receipts entered in item 66 should relate only to this debt. This permanent debt investment and the U.S. Reporter's equity investment in the affiliate (sections A and B) must **not** be reported on Treasury International Capital Forms BL-1, 2, BC, and BQ-1, 2. If the U.S. Reporter is **NOT** a BANK (i.e., filed a Form BE-10A), complete items 43, 44, and 45 through 51, as appropriate. Items 43 and 44 should reflect all current and long-term intercompany receivables and payables between the nonbank U.S. Reporter and the foreign affiliate. Item 66 should reflect interest on all debt, whether or not the debt is permanent. These pondents. amounts are not reported on Treasury International Capital Forms. Investment Between the U.S. Reporter and Foreign Affiliate 41. Does the U.S. Reporter's percentage of direct voting ownership given in item 11 exactly match the U.S. Reporter's percentage of direct equity interest in the foreign affiliate? 3076 1 1 Yes 1 2 ☐ No — Attach an explanation of the difference. DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN FOREIGN AFFILIATE AND U.S. REPORTER — According to books of foreign affiliate According to books of U.S. Reporter Close FY 1993 Close FY 1993 Close FY Close FY 1994 1994 (unrestated) (unrestated) If the U.S. Reporter IS a Bank: (3) 42. U.S. Reporter's Bil. Thous. Dols. Bil Mil. Thous. Dols Bil Mil. Thous. Dols Bil. Mil. Thous. Dols. permanent debt investment in affliate uhelplinf Report loans from the U.S. Reporter that do not arise from the Reporter's or affiliate's normal banking business, including permanent" debt \$ \$ investment If the U.S. Reporter IS NOT a Bank: 43. Owed to U.S. Reporter by the affiliate 3077 2 3 4 44. Owed to affiliate by the **U.S.** Reporter 3078 OWNERS' EQUITY ITEMS INCORPORATED AFFILIATE, items 45 through 49 U.S. Reporter's equity in: 45. Capital stock and additional paid-in capital — Common and preferred, voting and nonvoting capital stock and additional paid-in 2 capital 3079 2 46. Retained earnings (deficit) 3080 2 47. Translation adjustment — Cumulative amount 3081 48. Other - Specify 2 3082 49. TOTAL — Sum of items \$ \$ 45 through 48 3083 UNINCORPORATED AFFILIATE, items 50 and 51 50. U.S. Reporter's share of total owners' equity 2 51. Translation adjustment -**Cumulative amount** 2 3 4 52. BEA USE ONLY 3086 2 3 4 53. BEA USE ONLY 3087 2 3 4 54. BEA USE ONLY 3088 3 4 2 55. BEA USE ONLY FORM BE-10B BANK (10/94) Page 6

Part III INVESTMENT AND TO U.S. REPORTER — Co	RANS	SACTIONS	BETWEEN	FOREIG	N AFFILIATE	AND	THE					(helig
Section B — Change in U.S. Incorporated Foreign Affilia	Repe	orter's Ea	uity in Capit	tal Stoc	ck and/or Add	ition	al Paid-in Capital o	f / 100	4			
NOTE — Report transactions of affiliate. Exclude changes caus than liquidating dividends), an stock transactions with person affect total equity. Report all a	during ed by d the s othe	g FY 1994 to carrying redistribution car than the	hat changed net income to n of earnings U.S. Reporte	the U.S. the equ during	Reporter's equity account, st	uity h ock a clude	oldings in the foreign nd cash dividends (or the effect of treasure)	her	4	Am	ount.	
(received) by the U.S. Reporter					tile raide of a	10 001	To librig Homeropies	"			ount 1)	
INCREASE IN EQUITY INTERE							oel !		Bil.	Mil.	Thous.	Dol
56. Establishment of affiliate U.S. Reporter either from	or ac this a	quisition affiliate or	(partial or to from other	otal) of foreigi	equity intere n persons	st in	this affiliate by	3090	\$	10	UL	1
57. Capital contributions and increase equity in this affi	othe liate	r transact — Specify	ions of the l	J.S. Re	porter with f	reig	n persons that	3091	00	Vac		
58. Acquisition (partial or total other U.S. persons	il) of	equity int	erest in this	affilia	te by U.S. Re	oorte	r from		1			
DECREASE IN EQUITY INTER	EST		Ne.		00 10	US		3092	1			
59. Liquidation of affiliate or s Reporter either to this affi	sale (	partial or	total) of equ	rity into	erest in this a	ffilia	te by the U.S.					
60. Return of capital contribut	tions	and othe	r transactio	ns of th	e U.S. Repor	ter w	ith foreign	3093	1		_	1
persons that decrease equ	ity in	this affil	iate — Speci	fy	ation							
61. Sale (partial or total) of eq	uitv i	interest in	this affiliat	e by U	S Reporter t	n oth	er II S	3094	1			
persons		CUI	1101			-		3095	1			
62. TOTAL — Equals sum of it	ems :	56, 57, an	d 58, minus	sum o	f items 59, 60	), and	161	3096	\$			ļ
63. 3099 1 BEA USE	2			3			4		5			
ONLY	Q.											
Section C — Receipts and P and Charges for Other Serv	ayme	ents of Di Between U	vidends, Dis J.S. Reporte	tribute	d Earnings, In	itere:	st, Royalties, and L	icens	e Fee:	s,		
Items should be based on the intercompany accounts, which item entered into an intercompany account prior to	books ever d	of the U.S	Reporter, E	nter am	ounts received	naid	, or entered into was made in kind. Fo	r an				
the reporting period, any subsequent settlement of the	L	Receipts	by U.S. Repo	rter from	n foreign affilia	ate	Payments by U.S	S. Rep	orter t	o foreig	n affilia	ate
account should not be reported in the items below, but should be reflected only as a reduction in an intercompany account.		wit	oreign tax hheld (1)		Foreign tax withheld (2)		Net of U.S. tax withheld (3)		ı	J.S. tax		ld
	E	Bil. Mil.	Thous. Dols	Bil.	Mil. Thous.	Dols.		Dols.	Bil.	70.000	Thous.	Dol
64. Dividends — On common and preferred	1	I.		2				1				i I
stock, excluding stock and	100 \$	5		s								1
UNINCORPORATED AFFILIATES	1	l.		2		1976						1
	101						retrementationers					1
ALL AFFILIATES	1	ř.		2			3	I I	4			1
66. Interest — Include interest on capital leases. 3	102						s		¢.			1 1
morest on deplar reases.	102		l l	2			3	1	4			1 1
67. Royalties, license fees, and other fees for the												
use or sale of intangible property 3	103		i									1
68. Charges for use of tangible property —			1									
Include rentals for operating leases of one year or less and net rent			+									1
on operating leases of more than one year. Net			1									
rent is equivalent to the total lease payment less	1		1	2			3		4			i
the return of capital (depreciation) component. 3	104											
69. Allocated expenses and												
Include (1) allocated expenses and expenses and reimbursements between U.S. Reporter and affiliate								         				
for services that are normally included in "other income" of the provider of the service and (2) receipts by U.S. Benotter from or			1					 				i ! !
Reporter from, or payments by U.S. Reporter to, affiliate for services that are normally included in sales or gross	1			2			3	 	4			
operating revenues of the	106		1									
70. TOTAL — Sum of items	107 \$		1	2			3		4			
or unough of	.01			\$			\$	Section 1	\$			Same

Part III INVESTMENT AND TRANSACTIONS U.S. REPORTER — Continued	S BETWEEN FOREIGN AFFILIATE AND THE	
		Amount (1)
Section D — U.S. Reporter's Equity in For	reign Affiliate's Net Income	Bil. Mil. Thous. Dols.
71. U.S. Reporter's equity in affiliate's net in net income, item 35.	income (loss) — Enter U.S. Reporter's share of	3409 \$
Carlot Asset Taylor a year of the control of the co	affiliate's net realized and unrealized gains (losses)	3111
72. U.S. Reporter's share of item 33	angel W	3110
	20 101, OUI	3111 onden
74. BEA 3112 1 2	3 m 15 m 3t	500
Remarks	of pure are ley	40
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FORM BE-10B BANK (10/94)

FORM BE-10B BANK Supplement A		BEA USE Repor	ter ID Number	Affiliate ID Number	Page No of this Supplem	of pages ent A			
AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EC	LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BANK								
Supplement A — List ALL foreign affiliates of the U. consolidated foreign affiliate named in Part I, item 2 which are not fully consolidated on this Form BE-10	S. Reporter(s) in which the fully man z, has a direct equity interest, but mus B BANK. Continue listing onto as instr	y copied pages as n t also file a complet ructions, be listed o	eeded. NOTE — Foreigr e Form BE-10B(SF) or B n the BE-10A BANK Su	n affiliates listed on this Suppl BE-10B BANK, or, if exempt per pplement of its U.S. Reporter.	ement A				
Name of each foreign affiliate, as taken from item 2 BE-10B(SF) or BE-10B BANK for that affiliate, in which interest is held	2 of the Form a direct equity	from the label, if provided BE-10B(SF) of each fore	on number taken foreign affiliate vided, of the Form or BE-10B BANK sign affiliate listed olumn (1)	BEA USE ONLY	ownership i affiliate listed held by the fo named in the block (Enter perce	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)			
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FORM <b>BE-10</b> (10/94)	B BANK Supplement A  U.S. DEPARTMENT OF COMMER BUREAU OF ECONOMIC ANALY	BEA USE ONLY	Reporter ID	Number	Affiliate ID No	umber	Page No. of this Su		of pa	ages
	LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BANK		on — Name of	f foreign affiliate a	s shown in Part I	, item 2 of Form BE		ppionic		
	Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in Part I, item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B BANK. Continue listing onto as	nany copied pag nust also file a d nstructions, be	ges as neede complete For listed on the	d. NOTE — Forei m BE-10B(SF) or BE-10A BANK S	gn affiliates lis BE-10B BANK, upplement of i	ted on this Supple or, if exempt per ts U.S. Reporter.	oment A			
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held	labe BE	dentification number taken from the foreign affiliate bel, if provided, of the Form 3E-10B(SF) or BE-10B BANK f each foreign affiliate listed in column (1)			USE ONLY	Percentage of direct ownership in the foreign affiliate listed in column held by the foreign affilian named in the identification block above (Enter percentage to the nearest tenth.)			
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FORM BE-10B BANK Supplement B  U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS		CNUV	No of pages
LIST OF ALL FO	REIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE	Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B BANK	
Supplement B — This lis reporting consolidated to must be more than 10 p	st must be completed for the foreign affiliate for which the U.S. Reporter is financial and operating data to BEA; each foreign affiliate fully consolidated percent owned, directly or indirectly, by the U.S. Reporter and must also be	more than 50 percent owned by the foreign affiliate named in Part I, item 2, of Form E The number of foreign affiliates listed below plus the reporting foreign affiliate must I, item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as neede	3E-10B BANK. agree with Part
BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK (2)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close F\ 1994 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
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LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE — Continued			Page No of page of this Supplement B	
BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close F 1994 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)	
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