

FORM BE-577 (REV. 10/2003)		U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS		1. Report for quarter ending: Month Day Year		2. If revised - Mark (X) here		Affiliate ID	
DIRECT TRANSACTIONS OF U.S. REPORTER WITH FOREIGN AFFILIATE MANDATORY - CONFIDENTIAL QUARTERLY REPORT									
Public burden for this collection of information is estimated to be 1.15 hours per response (form). The burden on the U.S. Reporter will vary depending on the number of forms that must be submitted in a given reporting period; this ranges from 1 to 225 forms. The estimated burden of 1.15 hours per form includes the 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 or any other aspect of this collection of information, including suggestions for reducing burden, 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 (0608-0004), Washington, DC 20503.				3. Name of U.S. Reporter					
4. Name of foreign affiliate						5. Country of location (country where affiliate's physical assets are located or primary activity is carried out)			
6. If an affiliate's industry classification has changed, or if this is an initial filing, enter correct ISI code at right. (See BE-577 instructions, page 4.)						Address label ID			
7. Foreign affiliate is incorporated in country of location						<input type="checkbox"/> Yes <input type="checkbox"/> No			
8. If affiliate's reporting status changed during period - Mark (X) one									
<input type="checkbox"/> Initial report - Affiliate was not previously reported. Complete Parts IV and VI.				Final report - Affiliate was:					
<input type="checkbox"/> Resumed report - Affiliate was previously reported but became temporarily exempt				<input type="checkbox"/> Merged or reorganized - Attach explanation.		<input type="checkbox"/> Sold or seized		<input type="checkbox"/> Liquidated	
				} Complete Part IV.					
				<input type="checkbox"/> Exempt - Affiliate fell below exemption level - Complete Certificate of Exemption (on reverse side).					
				<input type="checkbox"/> Inactivated		For final report - Specify date of status change		Month Day Year	
9. If the U.S. Reporter does not hold a direct equity interest in the foreign affiliate named in item 4, give the ID number of the foreign affiliate in this affiliate's ownership chain that is directly owned by the U.S. Reporter. Complete only Parts II and III quarterly. Complete Part VI, Section B, annually.									
						Affiliate ID number			
Part I U.S. REPORTER'S DIRECT EQUITY IN FOREIGN AFFILIATE'S:									
						Report all amounts in thousands of U.S. dollars			
10. Quarterly net income (loss) after provision for foreign income taxes						101			
• For items 11 and 12: Certain realized and unrealized gains (losses) (excluding translation adjustments) after provision for foreign income taxes						111			
11. Included in item 10 - See Specific Instructions.						121			
12. Not included in item 10, but taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate - See Specific Instructions.						131			
13. Change in balance sheet translation adjustment account during quarter						141			
14. Dividends on common and preferred stock (exclude stock and liquidating dividends) of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate - Gross amount						151			
15. Tax withheld on dividends or distributed earnings in item 14						161			
16. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate - Net amount (item 14 less item 15)									
Part II RECEIPTS AND PAYMENTS (NET OF WITHHOLDING TAXES) BETWEEN U.S. REPORTER AND FOREIGN AFFILIATE DURING QUARTER									
Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.						Report all amounts in thousands of U.S. dollars			
						Credited to U.S. Reporter or charged to foreign affiliate (whether or not paid)		Credited to foreign affiliate or charged to U.S. Reporter (whether or not paid)	
17. Interest on amounts reported in items 21 and 22, including interest on capital leases - For affiliates that are foreign banking affiliates of U.S. parents that are also banks, report interest on permanent invested debt capital only.						(1)		(2)	
18. Royalties, license fees, and other fees for use or sale of intangible property						171		172	
19. Charges for use of tangible property, including film and television tape rentals						181		182	
20. Allocated expenses and sales of services - Include (a) allocated expenses (such as R&D assessments) and reimbursements between U.S. Reporter and affiliate for services that are normally included in "other income" of the provider of the service and (b) 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. (Complete Part VI, Section B, annually.)						191		192	
201						201		202	
Part III DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN U.S. REPORTER AND FOREIGN AFFILIATE									
Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease. (For affiliates that are foreign banking affiliates of U.S. parents that are also banks, item 21 should reflect only those amounts that the U.S. Reporter considers to be permanent invested debt capital and item 22 should be blank.)						Report all amounts in thousands of U.S. dollars			
						Beginning of quarter (1)		End of quarter (2)	
21. Owed to U.S. Reporter by affiliate						221		222	
22. Owed to affiliate by U.S. Reporter						231		232	
Part IV CHANGE DURING THE QUARTER IN U.S. REPORTER'S EQUITY IN CAPITAL STOCK AND/OR ADDITIONAL PAID-IN CAPITAL OF INCORPORATED FOREIGN AFFILIATE OR EQUITY INVESTMENT IN UNINCORPORATED FOREIGN AFFILIATE									
Report transactions during the quarter that changed the U.S. Reporter's equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income or (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Report all amounts at transaction value, i.e. the value of the consideration given (received) by the U.S. Reporter.						Amount paid or received Report all amounts in thousands of U.S. dollars (1)			
• Increase in U.S. Reporter's equity interest in this affiliate									
23. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter either from this affiliate or from other foreign persons						242			
24. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate - Specify						252			
25. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons - Give name and address of seller						262			
• Decrease in U.S. Reporter's equity interest in this affiliate									
26. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to the affiliate or to other foreign persons						272			
27. Return of capital contributions and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate - Specify						282			
28. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons - Give name and address of new owner						292			
• For items 23 through 28 - Enter the amounts by which the transaction value -						For acquisition (1)		For liquidation or sale (2)	
29. Exceeds the value carried on the books of the affiliate						301		302	
30. Is less than the value carried on the books of the affiliate						311		312	
BEA USE ONLY						462		463	
						464		465	

Part V		PROVISION FOR LOAN LOSS OF FOREIGN BANK AFFILIATES TO BE COMPLETED FOR AFFILIATES IN BANKING ONLY (ISI 5221)			Report all amounts in thousands of U.S. dollars		
Report amounts based on the U.S. Reporter's percentage of direct equity interest in the foreign affiliate. Provision for loan loss - Amount charged to the loan loss reserve account during the quarter.		313					
Part VI		SELECTED ANNUAL DATA - TO BE COMPLETED ONCE EACH YEAR.			Month	Day	Year
Complete items below once a year , no later than the second report following the close of the fiscal year. If an initial report , complete items 32-34 and 43-48 as of the ending date of the quarter for the initial report.		322					
32. Foreign affiliate's fiscal year (or, if an initial report, for quarter) ending date.							
33. U.S. Reporter's percent of direct ownership based on equity interest if an incorporated affiliate, or an equivalent interest in an unincorporated affiliate. Round to the nearest percent.		332			%		
Section A		U.S. REPORTER'S EQUITY IN FOREIGN AFFILIATE'S ANNUAL NET INCOME			Report all amounts in thousands of U.S. dollars		
34. U.S. Reporter's equity in affiliate's annual net income (loss) after provision for foreign income taxes		342					
Section B		ANNUAL RECEIPTS AND PAYMENTS FOR SERVICES TRANSACTIONS (NET OF WITHHOLDING TAXES) BETWEEN U.S. REPORTER AND FOREIGN AFFILIATE			Report all amounts in thousands of U.S. dollars		
Include (a) allocated expenses (such as R&D assessments) and reimbursements between U.S. Reporter and affiliate for services that are normally included in "other income" of the provider of the service and (b) 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.					Credited to U.S. Reporter or charged to foreign affiliate during the year (whether or not paid) (1)	Credited to foreign affiliate or charged to U.S. Reporter during the year (whether or not paid) (2)	
35. TOTAL ALLOCATED EXPENSES AND SALES OF SERVICES - Equals the sum of items 36 through 42. Annual amounts reported in item 35, columns (1) and (2) must agree with the sum of quarterly amounts reported in item 20, columns (1) and (2), revised to reflect subsequent changes as appropriate.		353			354		
36. 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 5249 or 5243). In column (1), report losses paid by the foreign affiliate to the U.S. Reporter on primary insurance sold to it by the foreign affiliate. In column (2), report payments by the U.S. Reporter of premiums on such insurance.		363			364		
37. Financial services - 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.		373			374		
38. Transportation - In column (1), report 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 in column (2), report U.S. Reporter's payments to the foreign affiliate for carrying merchandise from foreign countries to U.S. destinations or between foreign destinations.		383			384		
39. Computer and information services - Receipts and payments for (a) computer and data processing services, including data entry, processing, tabulation; computer systems analysis, design, engineering, and custom programming; and other computer services, including time sharing, maintenance, and repair, and (b) database and other information services, including business, financial, or technical databases; reservation systems; and credit reporting and authorization systems.		393			394		
40. Management and consulting services - Management services, except management of health care facilities; consulting services, except consulting engineering services related to actual or proposed construction or mining services projects and computer consulting.		423			424		
41. Research, development, and testing services - Commercial and noncommercial research, product development services, and testing services.		433			434		
42. Other services - Report receipts and payments for other services performed by or for the U.S. Reporter, such as professional, technical, public relations, or other services. (See <i>Specific Instructions for additional details.</i>) - Specify the major type of service:		443			444		
Section C		U.S. REPORTER'S EQUITY IN NET WORTH OF FOREIGN AFFILIATE AT YEAREND (OR QUARTER END IF AN INITIAL REPORT)			Report all amounts in thousands of U.S. dollars		
U.S. Reporter's equity in net worth of foreign affiliate as of the date given in item 32		352					
• Incorporated foreign affiliate -							
43. Total equity - Equals the sum of items 44 through 47.							
44. Capital stock, common and preferred, and additional paid-in capital		362					
45. Retained earnings		372					
46. Translation adjustment - cumulative amount		382					
47. Other - Specify		392					
48. • Unincorporated foreign affiliate - U.S. Reporter's share of total owners' equity. (In calculating net worth, assets, or liabilities of the affiliate carried on any owners', as well as those carried on the affiliate's, books should be included. Net worth should include cumulative earnings not distributed.)		402					
CERTIFICATE OF EXEMPTION		Complete A or mark (X) B below to indicate reason affiliate is exempt. See "Reporting Requirements" for determining exempt status.			Amount - Report all amounts in thousands of U.S. dollars		Amounts in 49, 50, and 51 are for affiliate's fiscal year ending (2)
A. The affiliate is exempt because none of the three items listed below was greater than \$30 million (positive or negative) at any time during the affiliate's fiscal year.		(1)		Month		Day	Year
49. Total assets,		481		502			
50. Annual sales or gross operating revenues, excluding sales taxes, and		491					
51. Annual net income after provision for foreign income taxes.		501					
B. <input type="checkbox"/> The affiliate is exempt because it is indirectly owned and none of the following items exceeds \$1 million.							
• Item 21, column (2) (foreign affiliate's end-of-quarter payables to the U.S. Reporter)		• The sum of items 16, 19, and 20, column (1) (U.S. Reporter's receipts of royalties, license fees, and charges for other services, from the foreign affiliate)					
• Item 22, column (2) (foreign affiliate's end-of-quarter receivables from the U.S. Reporter)		• The sum of items 18, 19, and 20, column (2) (U.S. Reporter's payments of royalties, license fees, and charges for other services, to the foreign affiliate)					
BEA USE ONLY		466	467	468	469		

DIRECT TRANSACTIONS OF U.S. REPORTER WITH FOREIGN AFFILIATE

INTRODUCTION

Purpose – Reports on this form are required in order to provide reliable and up-to-date information on U.S. direct investment abroad for inclusion in the U.S. international transactions and the national income and product accounts.

Authority – 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). The implementing regulations are contained in Title 15, CFR, Part 806.

This report has been approved by the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. 3501, et seq.).

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 violation, upon conviction, may be punished by a like fine, imprisonment, or both. (See Section 6 of the Act, 22 U.S.C. 3105.)

Confidentiality – The Act provides that your report is CONFIDENTIAL and may be used only for analytical or statistical purposes. Without your prior written permission, the information filled in your report CANNOT be presented in a manner that allows it to be individually identified. Your report CANNOT be used for purposes of taxation, investigation, or regulation. Copies retained in your files are immune from legal process.

DEFINITIONS

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.

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.

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.

U.S. person means any person resident in the United States or subject to the jurisdiction of the United States.

Direct investment means the ownership or control, directly or indirectly, by one 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.

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 or an equivalent interest for an unincorporated business enterprise, including a branch.

Foreign affiliate means an affiliate located outside the United States in which a U.S. person has direct investment.

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 enterprise, which 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.

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.

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 asset 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.

REPORTING REQUIREMENTS

Who must report – A Form BE-577 is required from every U.S. person that had direct transactions or positions with a foreign business enterprise in which it had a direct and/or indirect ownership interest of at least 10 percent of the voting stock if an incorporated business enterprise or an equivalent interest if an unincorporated business enterprise at any time during the reporting period, except as exempted below. Reports are required even though a foreign affiliate may have been established, acquired, seized, liquidated, expropriated, sold, or inactivated during the reporting period.

Coverage – All transactions or positions with the foreign affiliate by all U.S. domestic subsidiaries, divisions, etc., which constitute the U.S. Reporter, as defined, must be combined on one Form BE-577.

Basic requirement – A BE-577 report must be filed for each foreign affiliate for which any one of the following three items was greater than \$30 million (positive or negative):

- Total assets,
- Annual sales or gross operating revenues, excluding sales taxes, or
- Annual net income after provision for foreign income taxes.

Other requirements – An indirectly owned foreign affiliate is not required to be reported unless an intercompany debt balance with the U.S. Reporter (item 21 or 22) exceeds \$1 million, or royalties, license fees, and charges for other services receipts or payments (the sum of items 18, 19, and 20, column (1) or column (2)) exceeds \$1 million. Complete the Certificate of Exemption on the reverse side of Form BE-577.

An inactive foreign affiliate is not required to be reported except in the reporting period in which it becomes active or inactive. Complete item 8 to indicate an affiliate's inactive status.

Quarterly reports for a year may be required retroactively when it is determined that the exemption level has been exceeded. If a foreign affiliate's total assets, sales, or net income (loss) exceed the exemption level in a given year, it is deemed that the exemption level will also be exceeded in the following year. A U.S. Reporter claiming exemption from filing a given report must complete the Certificate of Exemption, giving the levels of these three items.

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:

- FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED;
- Foreign business enterprises located in the same country that are integral parts of the same business operation **may** be consolidated into one affiliate (example: German enterprise A manufactures automobile engines and a majority of its sales are to German enterprise B which produces complete automobiles);
- Foreign business enterprises located in the same country and in the same 4-digit International Surveys Industry (ISI) classification, shown in the Summary of Industry Classifications on pages 4-5 of these instructions, **may** be consolidated; and
- Foreign bank branches of the U.S. Reporter that are located in the same country **must** be consolidated on one Form BE-577, 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.

NOTE – An affiliate's level of consolidation, name, country of operation, or industry may be changed on Form BE-577 provided that this is done **consistently** thereafter on all of BEA's direct investment surveys (BE-577, BE-10, and BE-11), and provided the change is consistent with BEA's reporting rules.

GENERAL INSTRUCTIONS

Report currency amounts in U.S. dollars rounded to thousands. If an amount is between + or - \$500.00, enter "0". Use parentheses to indicate negative numbers.

Base data on the books of the U.S. Reporter except for items 10-13, 32-34, and 43-48 which should be based on the books of the foreign affiliate.

Note for U.S. Reporters that cannot distinguish between equity and debt investment in their unincorporated foreign affiliates: if your accounting records do not distinguish between intercompany debt (items 21 and 22) and equity (item 48), then:

1. Compute the net change in the home office account. (This equals: End-of-quarter home office account minus beginning-of-quarter home office account.)
2. Subtract net income (item 10), certain realized and unrealized gains (losses) taken directly to retained earnings or owner's equity (item 12), and the quarterly translation adjustment (item 13).
3. If the amount computed above is positive, show it as an increase in equity (item 24). If the amount computed in 2. is negative, show it as a remittance of earnings (items 14 and 16) to the extent that there is quarterly net income; show the residual, if any, as a decrease in equity (item 27). Items 21 and 22 should be blank.

Special note for foreign banking affiliates of U.S. parents that are also banks: Relationship of data to be reported on this form and on Treasury International Capital Forms BL-1, 2; BC; and BQ-1, 2- For foreign banking affiliates of U.S. parents that are also banks, item 21 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 17 should relate only to this debt. Item 22 should be blank. (See Specific Instructions for items 21 and 22.) This permanent debt investment and the U.S. Reporter's equity investment in the affiliate (in Parts III and IV) must **not** be reported on Treasury International Capital Forms BL-1, 2, BC and BQ-1, 2.

SPECIFIC INSTRUCTIONS

(FOR ADDITIONAL INFORMATION, TELEPHONE (202) 606-5566)

Item 2 - Mark with an "X" if a prior report was filed and this is a replacement for that report. A revised report must be completed in its entirety.

Item 3 - Reflects the name of the U.S. company not owned to the extent of more than 50% of its voting stock by another U.S. corporation. Use the same name on all reports filed subsequently by this U.S. Reporter with the Bureau of Economic Analysis, i.e., Forms BE-577, BE-10, and BE-11.

Item 4 - Enter the name of the foreign affiliate. Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, i.e., Forms BE-577, BE-10, and BE-11.

Item 5 - Country of location does not refer to the country of incorporation but, rather, to the country where the affiliate's physical assets are located or where its primary activity is carried out.

Item 6 - Industry classification refers to the 4-digit International Surveys Industry (ISI) codes shown on pages 4-5 of these instructions.

Item 7 - Country of location refers to the country named in item 5.

Item 9 - If this affiliate is not directly owned by the U.S. Reporter, enter the affiliate ID (or, if unavailable, the name) of the foreign affiliate in this affiliate's ownership chain that is directly owned by the U.S. Reporter. For example, if the U.S. Reporter directly owns foreign affiliate A, which, in turn, owns foreign affiliate B, which, in turn, owns foreign affiliate C, affiliate A's ID should appear in this item on the forms for both affiliate B and affiliate C. For affiliates that are both directly and indirectly owned by the U.S. Reporter, do not complete this item; for such affiliates, the amounts reported in Parts I, IV, and V must be based upon the U.S. Reporter's direct equity interest only. Amounts reported in Parts II and III should reflect actual direct transactions, irrespective of direct or indirect ownership.

Item 10 - Net income in this item should be reported on a quarterly basis, **not** on a cumulative or year-to-date basis.

The amount entered should represent the U.S. Reporter's equity, based on its directly held equity interest in the foreign affiliate's net income (loss) for the quarter, before provision for common or preferred dividends and before any reduction for foreign withholding taxes on dividends, but after provision for other foreign income taxes. In calculating net income, do **not** eliminate intercompany transactions. Include certain foreign currency gains (losses) in net income in accordance with FAS 52 or other currently applicable standard of the Financial Accounting Standards Board. Do **not** include foreign currency translation adjustments in net income; report such amounts in item 13.

Net income should include, on an equity basis, the foreign affiliate's share in the net income of unconsolidated foreign enterprises owned by it.

If this report is for the U.S. Reporter's direct transactions or accounts with a foreign affiliate in which it does not hold a direct equity interest, the U.S. Reporter's share in net income should be zero. If the U.S. Reporter holds both a direct and indirect equity interest, only the share representing the direct equity interest should be given in this item.

Items 11 and 12 - In item 11, enter the U.S. Reporter's share of gains (losses) that are included in net income, item 10. Include gains (losses), after provision for foreign income taxes, resulting from: **a.** Sale, disposition, or revaluation of investment securities. (Dealers in financial instruments and finance and insurance companies, see special instructions below.) **b.** Sale, disposition, or revaluation of land, other property, plant and equipment or other assets. (Real estate companies, see special instructions below.) **c.** Remeasurement of 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 FAS 52. **d.** Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and accidental damage to fixed assets) and other unusual or infrequently occurring items. **e.** Impairment losses from goodwill and other intangible assets in accordance with FAS 142.

In item 12, enter the U.S. Reporter's share of gains (losses) **not included** in net income of the foreign affiliate but, instead taken directly to retained earnings for an incorporated affiliate, or to owner's equity for an unincorporated affiliate, after provision for foreign income taxes. Do not include foreign currency translation adjustments.

Certain realized and unrealized gains (losses) for dealers in financial instruments and finance, insurance, and real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies - Include in item 11 (1) impairment losses, (2) realized gains or losses on trading or dealing, and (3) unrealized gains or losses due to changes in the valuation of financial instruments that flow through the income statement. Include unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings in item 12. Include income attributable to fees or commissions in item 10.

2. Real estate companies

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

Realized gains and losses

Include gains or losses from the sale of real estate in the ordinary course of trade or business in item 10 only; do not include these gains and losses in item 11.

Impairment of Long-lived Assets

Include impairment losses, as defined by FAS 121, recognized during the period in item 11 as well as in item 10.

Unrealized gains

Include gains recognized due to the revaluation of real estate assets in item 12. Do not include these unrealized gains in items 10 or 11.

Item 13 - Report foreign currency translation adjustments resulting from the translation of the foreign affiliate's financial statements from the affiliate's functional currency into U.S. dollars. Such adjustments should be computed in accordance with FAS 52 or other currently applicable standard of the Financial Accounting Standards Board. Report translation adjustments on a quarterly basis, **not** on a cumulative or year-to-date basis.

Items 14-20 - Amounts should be entered as of the date they were either received from (paid to), or entered into intercompany accounts with, the foreign affiliate, whichever occurred first. Do not report a foreign affiliate's receipt of dividend income in item 14. This should be included in item 10, Quarterly net income (loss) after provision for foreign income taxes. Include amounts for which payment was made in kind. For an item entered into intercompany account (item 21 or 22) in this or previous periods, in order to avoid duplication, any subsequent settlement of the account should not be reflected again in one of these items but should be reflected only as a reduction in intercompany account.

Item 19 - Receipts or payments for the use of tangible property include rentals for operating leases of one year or less, net rent on operating leases of more than one year that have not been capitalized, and film and television tape rentals. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component. (See instructions for items 21 and 22.)

SPECIFIC INSTRUCTIONS – Continued

Items 20 and 42 – Telecommunications carriers should **not** include receipts and payments for message telephone services. Report data for these services on Form BE-20 (Benchmark) or BE-22 (Annual) Survey of Selected Services Transactions With Unaffiliated Foreign Persons.

Items 21 and 22 – Include all intercompany accounts or indebtedness of the foreign affiliate with the U.S. Reporter whether current or long-term. The current quarter's opening balance should be equal to the preceding quarter's closing balance; therefore, if it is necessary to translate the balance into U.S. dollars, use the same exchange rate to translate the opening balance for the current quarter as was used to translate the closing balance of the preceding quarter. If the closing balance on the preceding quarter's report was in error, **note the correction**. Entries in items 21 and 22 should be consistent with entries in items 16–20 insofar as they reflect the latter entries. (For example, dividends shown in item 16 and not received by the U.S. Reporter in the current quarter should be included in item 21.)

If leases between the U.S. Reporter and the foreign affiliate are capitalized in accordance with FAS 13, the outstanding capitalized value should be shown here as an intercompany balance. Lease payments should be disaggregated into the amount that is **a**, a reduction in the intercompany balance, which should be reflected in either item 21 or 22, and **b**, interest, which should be entered in item 17.

For operating leases of equipment for more than one year that have not been capitalized, include the net book value (original cost less accumulated depreciation). (Operating leases of one year or less should not be entered here.) Lease payments should be disaggregated into **a**, the return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, which should be reflected as a reduction in one of these items, and **b**, interest for capital leases, which should be included in item 17, and net rent for operating leases, which should be included in item 19.

Items 23–28 – Report the consideration paid, received, or owed for increases or decreases in the U.S. Reporter's equity capital investment during the quarter. For investments that are written off, enter zero in items 26–28 (include the amount written off in item 29 or 30 as appropriate); if an account receivable due to the U.S. Reporter from the affiliate is also written off, report the amount of the receivable in item 24 as a capital contribution (and include in the computation of item 29 or 30 as appropriate).

For an affiliate that is sold, report the sale price in item 26 or 28, as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the end-of-quarter intercompany debt position for the affiliate (column (2) of items 21 and 22) as zero; to the extent that debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.

For a newly established or acquired affiliate, report what the U.S. Reporter paid to establish or acquire the affiliate in item 23 or 25, as appropriate; do **not** report the book value of the equity interest in the affiliate, if different in these items. (For directly owned affiliates only, report book value in items 43–48.)

For affiliates that are entirely indirectly owned, items 23–28 should be blank; equity transactions between a directly owned foreign affiliate and foreign affiliates that it, in turn, owns, are not reportable on this form.

Items 29 and 30 – If the book value of the U.S. Reporter's equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in the appropriate box. For example, if the book value of an affiliate was \$10 million and the affiliate was sold for \$11 million, enter \$1 million in column (2) of item 29. Report the amount gross of U.S. income taxes, if any.

Items 32–34 and 43–48 – For directly owned affiliates only, report these items once a year, but no later than the second report following the end of the fiscal year. Also, complete these items on the initial report for a directly owned affiliate. In item 34, report annual net income calculated on the same basis used for calculating quarterly net income, item 10. Include the cumulative translation adjustment in item 46 or 48 as appropriate. Retained earnings of unconsolidated indirectly owned affiliates should be included on the report of the directly owned foreign affiliate parent in item 45 or 48 as appropriate, on an equity basis.

Item 42 – Include communication services other than message telephone services that are reportable on Form BE-20 or BE-22. Include private leased channel services, value added telecommunication services, and related support services.

FILING THE BE-577

Due date – Form BE-577 is a quarterly report. A single copy of each report should be filed within 30 days after the close of each fiscal quarter, except for the final quarter of the fiscal year, when reports should be filed within 45 days. Requests for extension of the filing date, additional forms, or clarification of the reporting requirements should be directed to the appropriate address below.

Where to send the report – For filing by mail through the U.S. Postal Service send reports to: U.S. Department of Commerce, Bureau of Economic Analysis, BE-69(O), Washington, DC 20230.

For filing by overnight delivery, send reports to: U.S. Department of Commerce, Bureau of Economic Analysis, BE-69(O), Shipping and Receiving Section M-100, 1441 L Street, NW, Washington, DC 20005.

Estimates – Reasonable estimates may be used in order to file a timely report when data are not available from customary accounting records or precise data could not be obtained without undue burden. Estimates should be labeled as such.

Revisions – File revisions to any prior period data either by letter, if the revisions are minimal, by noting changes on a file copy of the previously completed form, or by completing a revised form in its entirety and refile it.

Number of copies – File a single copy of the report with BEA. You should retain a copy of your report to facilitate resolution of problems. These copies should be retained for at least 3 years beyond the report's original due date.

Public Protection – Notwithstanding any other provision of law, no person is required to respond to, or shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB control number. The control number for this form is displayed at the top of the form.

Assistance – For assistance, telephone (202) 606-5566 or fax (202) 606-5312 between 8:00 a.m. and 4:30 p.m., Eastern time, or e-mail be577@bea.gov.

WORKSHEET FOR DETERMINING ISI CODE OF FOREIGN AFFILIATE

For purposes of determining an affiliate's 4-digit ISI code, use the following worksheet and Summary of Industry Classifications.

1. Identify major activity of foreign affiliate. Mark (X) one item below:

	Production of goods – The foreign affiliate is primarily engaged in construction, mining or extracting (including exploration and development), manufacturing, fabricating, assembling, processing, or growing a good. These activities are coded in 1110 through 1140, 2111 through 2127, 2330 through 2350, and 3111 through 3399 of the list of ISI codes.
	Sales of goods – The foreign affiliate is primarily engaged in selling (at wholesale or retail) goods that it does not produce. These activities are coded in 4211 through 4540 of the list of ISI codes.
	Services – The foreign affiliate is primarily engaged in providing a service such as utilities, transportation and warehousing, information (including newspaper, periodical, book, and database publishers, and software publishers), finance and insurance; professional, scientific, and technical services; holding companies; administrative and support, waste management and remediation; accommodations and food services (including restaurants, and eating places), etc. These activities are coded in 1150, 2132, 2133, 2211 through 2213, and 4810 through 8130 of the list of ISI codes.

2. Based on the major activity identified in item 1, select the appropriate 4-digit ISI code and enter on Form BE-577, item 6. If the foreign affiliate has sales in more than one ISI code, select the single ISI code representing the highest percentage of annual sales and enter on Form BE-577, item 6.

For "startups" with no sales, show the intended activity(ies). Holding companies should compute percent of total income. A holding company's equity in the net income of affiliates that it holds must constitute a majority of its total income and, in general, it must have a sizeable portion (usually, at least 50%) of its total assets invested in affiliates that it holds. ISI code 5512, holding companies, is an invalid classification when the foreign affiliate being reported generates, or is expected to generate, more than 50 percent of its total income from other activities.

3. For additional information on industry classifications, see BE-799, Guide to Industry and Foreign Trade Classifications for International Surveys.

SUMMARY OF INDUSTRY CLASSIFICATIONS

<p>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</p> <p>1110 Crop production 1120 Animal production 1130 Forestry and logging 1140 Fishing, hunting, and trapping 1150 Support activities for agriculture and forestry</p> <p>MINING</p> <p>2111 Oil and gas extraction 2121 Coal 2123 Nonmetallic minerals 2124 Iron ores 2125 Gold and silver ores 2126 Copper, nickel, lead, and zinc ores 2127 Other metal ores 2132 Support activities for oil and gas operations 2133 Support activities for mining, except for oil and gas operations</p> <p>UTILITIES</p> <p>2211 Electric power generation, transmission, and distribution 2212 Natural gas distribution 2213 Water, sewage, and other systems</p> <p>CONSTRUCTION</p> <p>2330 Building, developing, and general contracting 2340 Heavy construction 2350 Special trade contractors</p> <p>MANUFACTURING</p> <p>3111 Animal foods 3112 Grain and oilseed milling 3113 Sugar and confectionery products 3114 Fruit and vegetable preserving and specialty foods 3115 Dairy products 3116 Meat products 3117 Seafood product preparation and packaging 3118 Bakeries and tortillas 3119 Other food products 3121 Beverages 3122 Tobacco 3130 Textile mills 3140 Textile product mills 3150 Apparel 3160 Leather and allied products 3210 Wood products 3221 Pulp, paper, and paperboard mills 3222 Converted paper products</p>	<p>3231 Printing and related support activities 3242 Integrated petroleum refining and extraction 3243 Petroleum refining without extraction 3244 Other petroleum and coal products 3251 Basic chemicals 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3253 Pesticides, fertilizers, and other agricultural chemicals 3254 Pharmaceuticals and medicines 3255 Paints, coatings, and adhesives 3256 Soap, cleaning compounds, and toilet preparations 3259 Other chemical products and preparations 3261 Plastics products 3262 Rubber products 3271 Clay products and refractories 3272 Glass and glass products 3273 Cement and concrete products 3274 Lime and gypsum products 3279 Other nonmetallic mineral products 3311 Iron and steel mills and ferroalloys 3312 Steel products from purchased steel 3313 Alumina and aluminum production and processing 3314 Nonferrous metal (except aluminum) production and processing 3315 Foundries 3321 Forging and stamping 3322 Cutlery and hand tools 3323 Architectural and structural metals 3324 Boilers, tanks, and shipping containers 3325 Hardware 3326 Spring and wire products 3327 Machine shops, turned products, and screws, nuts, and bolts 3328 Coating, engraving, heat treating, and allied activities 3329 Other fabricated metal products 3331 Agriculture, construction, and mining machinery 3332 Industrial machinery 3333 Commercial and service industry machinery 3334 Ventilation, heating, air conditioning, and commercial refrigeration equipment 3335 Metalworking machinery 3336 Engines, turbines, and power transmission equipment</p>	<p>3339 Other general purpose machinery 3341 Computer and peripheral equipment 3342 Communications equipment 3343 Audio and video equipment 3344 Semiconductors and other electronic components 3345 Navigational, measuring, electro-medical, and control instruments 3346 Manufacturing and reproducing magnetic and optical media 3351 Electric lighting equipment 3352 Household appliances 3353 Electrical equipment 3359 Other electrical equipment and components 3361 Motor vehicles 3362 Motor vehicle bodies and trailers 3363 Motor vehicle parts 3364 Aerospace products and parts 3365 Railroad rolling stock 3366 Ship and boat building 3369 Other transportation equipment 3370 Furniture and related products 3391 Medical equipment and supplies 3399 Other miscellaneous manufacturing</p> <p>WHOLESALE TRADE</p> <p>DURABLE GOODS</p> <p>4211 Motor vehicles and motor vehicle parts and supplies 4212 Furniture and home furnishings 4213 Lumber and other construction materials 4214 Professional and commercial equipment and supplies 4215 Metals and minerals (except petroleum) 4216 Electrical goods 4217 Hardware, and plumbing and heating equipment and supplies 4218 Machinery, equipment, and supplies 4219 Miscellaneous durable goods</p> <p>NONDURABLE GOODS</p> <p>4221 Paper and paper products 4222 Drugs and druggists' sundries 4223 Apparel, piece goods, and notions 4224 Grocery and related products 4225 Farm product raw materials 4226 Chemical and allied products 4227 Petroleum and petroleum products 4228 Beer, wine, and distilled alcoholic beverages 4229 Miscellaneous nondurable goods</p>
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SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

- RETAIL TRADE**
- 4410 Motor vehicle and parts dealers
 - 4420 Furniture and home furnishings stores
 - 4431 Electronics and appliance stores
 - 4440 Building material and garden equipment and supplies dealers
 - 4450 Food and beverage stores
 - 4461 Health and personal care stores
 - 4471 Gasoline stations
 - 4480 Clothing and clothing accessories stores
 - 4510 Sporting goods, hobby, book, and music stores
 - 4520 General merchandise stores
 - 4530 Miscellaneous store retailers
 - 4540 Nonstore retailers

- TRANSPORTATION AND WAREHOUSING**
- 4810 Air transportation
 - 4821 Rail transportation
 - 4833 Petroleum tanker operations
 - 4839 Other water transportation
 - 4840 Truck transportation
 - 4850 Transit and ground passenger transportation
 - 4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
 - 4868 Other pipeline transportation
 - 4870 Scenic and sightseeing transportation
 - 4880 Support activities for transportation
 - 4920 Couriers and messengers
 - 4932 Petroleum storage for hire
 - 4939 Other warehousing and storage

- INFORMATION**
- 5111 Newspaper, periodical, book, and database publishers
 - 5112 Software publishers
 - 5121 Motion picture and video industries
 - 5122 Sound recording industries
 - 5131 Radio and television broadcasting
 - 5132 Cable networks and program distribution
 - 5133 Telecommunications
 - 5141 Information services
 - 5142 Data processing services

- FINANCE AND INSURANCE**
- 5221 Depository credit intermediation (Banking)
 - 5223 Activities related to credit intermediation
 - 5224 Non-depository credit intermediation

- 5229 Non-depository branches and agencies
- 5231 Securities and commodity contracts intermediation and brokerage
- 5238 Other financial investment activities and exchanges
- 5242 Agencies, brokerages, and other insurance related activities
- 5243 Insurance carriers, except life insurance carriers
- 5249 Life insurance carriers
- 5252 Funds, trusts and other financial vehicles, except REITs

- REAL ESTATE AND RENTAL AND LEASING**
- 5310 Real estate
 - 5321 Automotive equipment rental and leasing
 - 5329 Other rental and leasing services
 - 5331 Lessors of non-financial intangible assets (except copyrighted works)

- PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES**
- 5411 Legal services
 - 5412 Accounting, tax preparation, bookkeeping, and payroll services
 - 5413 Architectural, engineering, and related services
 - 5414 Specialized design services
 - 5415 Computer systems design and related services
 - 5416 Management, scientific, and technical consulting services
 - 5417 Scientific research and development services
 - 5418 Advertising and related services
 - 5419 Other professional, scientific, and technical services

- MANAGEMENT OF COMPANIES AND ENTERPRISES**
- 5512 Holding companies, except bank holding companies
 - 5513 Corporate, subsidiary, and regional management offices

- ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND REMEDIATION SERVICES**
- 5611 Office administrative services
 - 5612 Facilities support services
 - 5613 Employment services
 - 5614 Business support services
 - 5615 Travel arrangement and reservation services
 - 5616 Investigation and security services
 - 5617 Services to buildings and dwellings
 - 5619 Other support services
 - 5620 Waste management and remediation services

- EDUCATIONAL SERVICES**
- 6110 Educational services

- HEALTH CARE AND SOCIAL ASSISTANCE**
- 6210 Ambulatory health care services
 - 6220 Hospitals
 - 6230 Nursing and residential care facilities
 - 6240 Social assistance

- ARTS, ENTERTAINMENT, AND RECREATION**
- 7110 Performing arts, spectator sports, and related industries
 - 7121 Museums, historical sites, and similar institutions
 - 7130 Amusement, gambling, and recreation industries

- ACCOMMODATIONS AND FOOD SERVICES**
- 7210 Accommodations
 - 7220 Foodservices and drinking places

- OTHER SERVICES**
- 8110 Repair and maintenance
 - 8120 Personal and laundry services
 - 8130 Religious, grantmaking, civic, professional, and similar organizations

- PUBLIC ADMINISTRATION**
- 9200 Public administration



DIRECT TRANSACTIONS OF U.S. REPORTER WITH FOREIGN AFFILIATE MANDATORY - CONFIDENTIAL QUARTERLY REPORT

MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(Q) Washington, DC 20230 OR DELIVER REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(Q) Shipping and Receiving Section M-100 1441 L Street, NW Washington, DC 20005 OR FAX REPORTS TO: 202-606-5305

1. If revised filing - Mark (X) here [] Affiliate ID 2. Quarter ending date - For this report, choose the date range within which the foreign affiliate's quarter ends. For example, for the quarter ending 12/31, choose the range 11/16-2/15. Mark (X) one item below and enter the year. 2 0 Year

3. Name of U.S. Reporter

4. U.S. Reporter mailing address. Generally, each U.S. Reporter has a single address for all its BE-577 reports.

Public burden for this collection of information is estimated to average 1 hour per response (form). This burden includes the 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 (0608-0004), Washington, DC 20503.

5. Name of foreign affiliate

6. Country of location (country where affiliate's physical assets are located or primary activity is carried out) - may differ from country of incorporation

7. Foreign affiliate is incorporated in country of location [] Yes [] No

CONTACT US FOR HELP: Email: be577@bea.gov Telephone: 202-606-5557 between 8:00 a.m. and 4:30 p.m., eastern time Copies of form and instructions: http://www.bea.gov/bea/surveys/diasurv.htm

8. If affiliate's industry classification has changed, or if this is an initial filing, enter correct ISI code. (See BE-577 Instructions, pages 4-5.) ISI code

9. If affiliate's reporting status changed during period - Mark (X) one Final report - Affiliate was: [] Initial report - Affiliate was not previously reported - Complete Parts III and V. [] Merged or reorganized - Attach explanation. [] Sold or seized [] Liquidated [] Exempt - Affiliate fell below exemption level - Complete Certification of Exemption (on reverse side). [] Inactivated For final report - Specify date of status change -> Month Day Year

IMPORTANT - This report covers items received from, paid to, or entered into intercompany accounts with the foreign affiliate. Please read the BE-577 Instructions before completing this form. DATA SHOULD BE BASED ON THE BOOKS OF THE U.S. REPORTER EXCEPT FOR ITEMS 11-14, AND 30-38, WHICH SHOULD BE BASED ON THE BOOKS OF THE FOREIGN AFFILIATE.

10. If the U.S. Reporter does not hold a direct equity interest in the foreign affiliate named in item 5, give the ID number of the foreign affiliate in this affiliate's ownership chain that is directly owned by the U.S. Reporter. Complete only Part II quarterly. Affiliate ID number

Part I U.S. REPORTER'S DIRECT EQUITY IN FOREIGN AFFILIATE'S Quarterly Report amounts in thousands of U.S. dollars 11. Quarterly net income (loss) after provision for foreign income taxes 101 12. Included in item 11 - See Additional Instructions. 111 13. Not included in item 11, but taken to other comprehensive income, excluding translation adjustments for an incorporated affiliate, or to owners' equity for an unincorporated affiliate - See Additional Instructions. 121 14. Change in balance sheet translation adjustment account during quarter 131 15. Dividends on common and preferred stock (exclude stock and liquidating dividends) of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate - Gross amount 141 16. Tax withheld on dividends or distributed earnings reported in item 15 151 17. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate - Net amount (item 15 less item 16) 161

Part II INTEREST RECEIPTS AND PAYMENTS (GROSS OF WITHHOLDING TAXES) BETWEEN U.S. REPORTER AND FOREIGN AFFILIATE Quarterly Report amounts in thousands of U.S. dollars For affiliates that are foreign banking affiliates of U.S. parents that are also banks, report only interest received on permanent invested debt capital. U.S. Receipts - credited to U.S. Reporter or charged to foreign affiliate (1) U.S. Payments - credited to foreign affiliate or charged to U.S. Reporter (2) 18. Interest on amounts reported in items 19 and 20, including interest on capital leases 171 172

DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN U.S. REPORTER AND FOREIGN AFFILIATE Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease. Do not net items 19 and 20. (For affiliates that are foreign banking affiliates of U.S. parents that are also banks, item 19 should reflect only those amounts that the U.S. Reporter considers to be permanent invested debt capital and item 20 should be blank.) Report amounts in thousands of U.S. dollars Beginning of quarter (1) End of quarter (2) 19. Owed to U.S. Reporter by affiliate (U.S. Receivables) 221 222 20. Owed to affiliate by U.S. Reporter (U.S. Payables) 231 232

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