



**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL
BE-10A (Report for U.S. Reporter)**

<p>REPORT ELECTRONICALLY: www.bea.gov/efile</p> <p>MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230</p> <p>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 20005</p> <p>FOR INFORMATION OR ASSISTANCE: E-mail: be10/11@bea.gov Telephone: (202) 606-5566 Fax: (202) 606-5312</p> <p>Please include your BEA Identification Number with all requests.</p> <p>Copies of instructions and blank forms: www.bea.gov</p>	BEA USE ONLY	Reporter ID Number	A
<p>1. Name of U.S. Reporter</p>			

This historical survey form is no longer valid and is for information purposes only. Current survey forms are at www.bea.gov/help/information-for-survey-respondents.

IMPORTANT

Instruction Booklet — Contains additional instructions, definitions and detailed reporting requirements for completing this form.

Who must report — Form BE-10A must be filed by each U.S. person that has a foreign affiliate. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise for the U.S. Reporter's 2009 fiscal year. **DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A.** Report data pertaining to the operations of foreign affiliates on Forms BE-10B, BE-10C, or BE-10D.

Due Date — A complete BE-10 report is due on the following dates:
May 28, 2010 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D
June 30, 2010 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

Currency amounts — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. EXAMPLE — If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

BURDEN Public reporting burden for this BE-10 report (comprising Form BE-10A and Form(s) BE-10B, BE-10C, and/or BE-10D) is estimated to average 121 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.

MANDATORY This survey is being conducted under 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 under Section 5(b)(2) of the Act (22 U.S.C. 3104).

CONFIDENTIALITY The Act provides that your report to this Bureau is confidential and may be used only for analytical or statistical purposes. Without your prior written permission, the information filed 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.

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. (22 U.S.C. 3105) These civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 CFR 6.4.

Notwithstanding any other provision of the law, no person is required to respond to, nor 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.

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address				CERTIFICATION — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with instruction IV.E of the Instruction Booklet , estimates may have been provided.				
0990	Name							
0991	Address							
0992				Authorized official's signature		Date		
0993				0995	Print or type name and title			
0994	Telephone number	Area code	Number	Extension	0996	Telephone number	0997	Fax number

May fax and/or e-mail be used in correspondence between your enterprise and BEA, including faxed reports, and/or to discuss questions relating to this survey that may contain information about your company that you may consider confidential? **NOTE:** The internet and telephone systems are not secure means of transmitting confidential information unless it is encrypted. If you choose to communicate with BEA via fax or electronic mail, BEA cannot guarantee the security of the information during transmission, but will treat information we receive as confidential in accordance with Section 5(c) of the International Investment and Trade in Services Survey Act.

0998	E-mail:	<input type="checkbox"/> 1 Yes (If yes, please print your e-mail address.) <input type="checkbox"/> 2 No		E-mail address (Please print)	
1000	Fax:	<input type="checkbox"/> 1 Yes (If yes, please print your fax number.) <input type="checkbox"/> 2 No		Fax number	

Part I — Identification of U.S. Reporter — Continued

13. Major activity of fully consolidated domestic U.S. Reporter — Mark (X) one

Select the one activity below that best describes the major activity of the U.S. Reporter. For an inactive U.S. Reporter, select the activity based on its last active period; for "start-ups," select the intended activity.

1013 1 Producer of goods 5 Other – Specify
 2 Seller of goods the U.S. Reporter does not produce
 3 Producer or distributor of information
 4 Provider of services

14. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets.")

1014

Industry classification of fully consolidated domestic U.S. Reporter (based on sales or gross operating revenues) — Enter in columns (1) and (2), respectively, the BEA 4-digit International Surveys Industry (ISI) code(s) and the sales associated with each code. For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2007**. For an inactive U.S. Reporter, enter an ISI code based on its last active period. Holding companies (ISI code 5512) must show total income as reported in item 41. Enter in column (3), the number of employees on the payroll at the end of FY 2009, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2009. If employment is subject to unusual variations, see instructions for "NUMBER OF EMPLOYEES" under Section C, page 6. For most companies the employment distribution in column (3) is not proportional to the sales distribution in column (2). Therefore, do not distribute employment in column (3) in proportion to sales in column (2). See **Additional Instructions for Part I, items 15 – 27, on page 11 at the back of this form.**

	ISI code (1)	Sales or gross operating revenues (2)			Number of employees engaged in activities for the ISI codes in column (1) (3) Number
		Bil.	Mil.	Thous. Dols.	
15. Largest sales or gross operating revenues 1015		2			3
16. 2nd largest sales or gross operating revenues 1016		2			3
17. 3rd largest sales or gross operating revenues 1017		2			3
18. 4th largest sales or gross operating revenues 1018		2			3
19. 5th largest sales or gross operating revenues 1019		2			3
20. 6th largest sales or gross operating revenues 1020		2			3
21. 7th largest sales or gross operating revenues 1021		2			3
22. 8th largest sales or gross operating revenues 1022		2			3
23. 9th largest sales or gross operating revenues 1023		2			3
24. 10th largest sales or gross operating revenues 1024		2			3
25. Number of employees of administrative offices and other auxiliary units — Include employees at corporate headquarters, central administrative, and regional offices located in the U.S. that provide administration and management or support services. Support services include accounting, data processing, legal, research and development and testing, and warehousing. Also include employees located at an operating unit that provide administration and management or support services to more than one operating unit. Exclude employees located at an operating unit that provide administration and management or support services for only that unit. Instead, report such employees in column (3) of items 15 through 24 in the industry(ies) of the operating unit(s). 1025					3
26. Sales or gross operating revenues and employees not accounted for above 1026		2			3
27. TOTAL SALES OR GROSS OPERATING REVENUES AND EMPLOYEES — Sum of items 15 through 26 (Column (2) must equal item 37 and also item 47 column (1). Column (3) must equal item 53.) 1027		2			3

Remarks

BEA USE ONLY	1028	1	2	3	4	5
	1029	1	2	3	4	5
	1030	1	2	3	4	5
	1031	1	2	3	4	5

Part I — Identification of U.S. Reporter — Continued

CONTRACT MANUFACTURING — Contracting with a firm to process materials and components, including payments for fabricating, assembling, labeling, and packaging materials and components.

Contract Manufacturing Services PURCHASED

28. In FY 2009, did this U.S. Reporter **purchase** contract manufacturing services from others (including foreign affiliates)?

1032 ¹ 1 Yes — Continue with item 29
 ¹ 2 No — Skip to item 30

29. If question 28 is answered "Yes," indicate whether the U.S. Reporter owned the materials used by the contract manufacturers and whether the services were purchased from businesses inside or outside the U.S. (check all that apply).

The U.S. Reporter **owned** some or all of the materials used by the contract manufacturers and the companies providing the manufacturing services were:

- a. Located **inside** the U.S.
- b. Located **outside** the U.S.

1033 ¹ 1 Yes ¹ 2 No
 1034 ¹ 1 Yes ¹ 2 No

The U.S. Reporter **did not own** the materials used by the contract manufacturers and the companies providing the manufacturing services were:

- a. Located **inside** the U.S.
- b. Located **outside** the U.S.

1035 ¹ 1 Yes ¹ 2 No
 1036 ¹ 1 Yes ¹ 2 No

Contract Manufacturing Services PERFORMED

30. In FY 2009, did this U.S. Reporter **perform** contract manufacturing services for others (including foreign affiliates) outside the U.S.?

1037 ¹ 1 Yes
 ¹ 2 No

SIZE OF U.S. REPORTER

31. Did this U.S. Reporter have any one of these three items – (1) total assets, (2) sales or gross operating revenues, excluding sales taxes or (3) net income (loss) – greater than \$300 million at any time during the U.S. Reporter's 2009 fiscal year?

2030 ¹ 1 Yes — Skip Part II, then continue with Part III on page 5.
 ¹ 2 No — Complete Part II, skip Part III, then continue to Part IV on page 10.

Part II — Selected Financial and Operating Data of U.S. Reporter

NET INCOME, ASSETS, AND LIABILITIES

	Amount				
		Bil.	Mil.	Thous.	Dols.
32. Net income (loss)	2031	\$			
33. Total assets — Close FY 2009	2032				
34. Total liabilities — Close FY 2009	2033				

35. – 36. Intentionally blank

➔ Skip to Part IV on page 10.

Remarks

BEA USE ONLY	1	2	3	4	5
2036					

Part III — Financial and Operating Data of U.S. Reporter
 Complete **ONLY** if the answer to item 31 is "Yes."

Section A — Income Statement of U.S. Reporter — See Additional Instructions for Part III, Section A, on page 11 at the back of this form.	Amount			
	Bil.	Mil.	Thous.	Dols.
INCOME				
37. Sales or gross operating revenues, excluding sales taxes — Must equal item 27 column (2) and also item 47 column (1). (Dealers in financial instruments see Special Instructions , A.1., page 12; insurance companies see Special Instructions , B.2.a., page 12.)	3037	\$		
38. Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For those 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 or distributed earnings for unincorporated affiliates. Do not include interest income.	3038			
39. Certain gains (losses) — Read the following instructions carefully as they may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross before income tax effect. Include income tax effect in item 43. Report gains (losses) resulting from: <ul style="list-style-type: none"> a. Sale or disposition of financial assets including investment securities; FAS ASC Topic 320 (Formerly FAS 115 – Accounting for Certain Investments in Debt and Equity Securities) holding gains (losses) on securities classified as trading securities; FAS ASC Topic 320 impairment losses; and gains (losses) derived from derivative instruments. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions, A.1., page 12; b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS ASC Topic 360 (Formerly FAS 144 – Accounting for the Impairment or Disposal of Long-Lived Assets) impairment losses. Exclude gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see Special Instructions, A.2., page 12; c. Goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142 – Goodwill and Other Intangible Assets); d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. Exclude actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. Report them in item 42; e. Disposals of discontinued operations. Exclude income from the operations of a discontinued segment. Report such income as part of your income from operations in items 27, 37, and 47; f. Re-measurement of U.S. Reporter’s foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; g. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters after estimated insurance reimbursement. Include other material items, including write-ups, write-downs, and write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. Exclude legal judgments. Report legal judgments against the U.S. Reporter in item 42. Report legal settlements in favor of the U.S. Reporter in item 40; h. The cumulative effect of a change in accounting principle; i. The cumulative effect of a change in the estimate of stock compensation forfeitures under FAS ASC Topic 718 (Formerly FAS 123(R) — Share-Based Payments). 	3039			
40. Other income — Specify	3040			
41. TOTAL INCOME — Sum of items 37 through 40	3041	\$		
COSTS AND EXPENSES				
42. Cost of goods sold or services rendered and selling, general, and administrative expenses — Insurance companies see Special Instructions , B.2.c., page 12.	3042			
43. U.S. income taxes — Provision for U.S. Federal, state, and local income taxes. Exclude production royalty payments.	3043			
44. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify	3044			
45. TOTAL COSTS AND EXPENSES — Sum of items 42 through 44	3045	\$		
NET INCOME				
46. NET INCOME (LOSS) — Item 41 minus item 45	3046	\$		

Remarks

Part III — Financial and Operating Data of U.S. Reporter — Continued

Section B — Distribution of Sales or Gross Operating Revenues — See *Additional Instructions* for Part III, Section B, on page 11 at the back of this form.

Distribute sales or gross operating revenues among three categories – sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are normally economic outputs that are tangible and "services" are normally economic outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. *Insurance companies also see Special Instructions, B.2.d. and e., page 12.*

47. Sales or gross operating revenues, excluding sales taxes	TOTAL Column (1) equals the sum of columns (2) through (4)				Sales to U.S. persons				Sales to foreign affiliates of this U.S. Reporter				Sales to other foreign persons			
	(1)				(2)				(3)				(4)			
a. Column (1) equals item 37.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
b. Each column of line 47 equals the sum of items 48, 49, and 50.																
3147	\$				\$				\$				\$			
BY TYPE	1				2				3				4			
48. Sales of goods	3148				2				3				4			
49. Sales of services	3149				2				3				4			
50. Investment income	3150				2				3				4			
51. – 52. Intentionally blank																

Section C — Number of Employees and Employee Compensation — See *Additional Instructions* for Part III, Section C, on page 11 at the back of this form.

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2009, including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2009. If the number of employees at the end of FY 2009 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2009. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers including cash payments, payments in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. DO NOT include compensation of contract workers not carried on the payroll of this U.S. Reporter.

NUMBER OF EMPLOYEES	Number of employees			
53. TOTAL NUMBER OF EMPLOYEES	3253	1		
54. Number of employees in item 53 who are research and development employees — Employees engaged in R&D, including managers, scientists, and other professional and technical employees. See <i>Additional Instructions</i> for Part III, Section C, on page 11 at the back of this form.	3256	1		
EMPLOYEE COMPENSATION	Amount			
55. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of		Bil.	Mil.	Thous. Dols.
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and		1		
b. Employee benefit plans — Employer expenditures for all employee benefit plans	3257	\$		

56. – 61. Intentionally blank

Remarks

BEA USE ONLY	3260	1	2	3	4
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Part III — Financial and Operating Data of U.S. Reporter — Continued

Section D — Balance Sheet of U.S. Reporter — See *Additional Instructions* for Part III, Section D, on page 12 at the back of this form.

NOTE — Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliates in the proper asset and liability accounts of the U.S. Reporter. Do not report them as a net amount.

		Balance at close of FY 2009			
		Bil.	Mil.	Thous.	Dols.
ASSETS		1			
62. Cash items	3364	\$			
63. Current receivables — Net of allowances for doubtful items. (<i>Insurance companies see Special Instructions, B.2.f., page 12.</i>)	3365				
64. Inventories — Land development companies exclude land held for resale (include in item 68); finance and insurance companies exclude inventories of marketable securities (include in item 68).	3366				
65. Property, plant, and equipment, net	3367				
66. Equity investments in unconsolidated U.S. domestic business enterprises — Report on the equity basis enterprises owned 20 to 50 percent. Report at cost enterprises owned less than 20 percent.	3368				
67. Equity investments in foreign affiliates — Report on the equity basis enterprises owned 20 to 100 percent. Report at cost enterprises owned less than 20 percent.	3369				
68. Other assets	3370				
69. TOTAL ASSETS — Sum of items 62 through 68	3371	\$			
LIABILITIES (<i>Insurance companies see Special Instructions, B.2.g., page 12.</i>)					
70. Trade accounts and trade notes payable, current	3373				
71. Other liabilities	3374				
72. TOTAL LIABILITIES — Sum of items 70 and 71	3375	\$			
OWNERS' EQUITY					
73. TOTAL OWNERS' EQUITY — Item 69 minus item 72	3376	\$			

Section E — Property, Plant and Equipment (PP&E) — See *Additional Instructions* for Part III, Section E, on page 12 at the back of this form.

PP&E includes land, timber, mineral 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, but excludes other types of intangible assets, and land held for resale.

		Amount			
		Bil.	Mil.	Thous.	Dols.
BALANCE, CLOSE FY 2008 (<i>Insurance companies see Special Instructions, B.2.h., page 12.</i>)		1			
74. Net book value of PP&E at close FY 2008 — The closing FY 2008 value, before restatement due to a change in the entity or accounting methods or principles.	3477	\$			
CHANGES DURING FY 2009		1			
75. Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles — If the answer to item 7 was "Yes," give amount by which the net book value of item 74 would be restated. If a decrease, put amount in parentheses. Exclude gains (losses) resulting from the sale or disposition of domestic subsidiaries of the U.S. Reporter, and from revaluation of assets (whether or not realized). Report these amounts in items 39 and/or 73.	3478				
Expenditures by the U.S. Reporter for, or transfers into the U.S. Reporter of (<i>Insurance companies see Special Instructions, B.2.i., page 12.</i>)		1			
76. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.	3479				
77. PP&E other than land, mineral, and timber rights. (<i>Report changes due to mergers and acquisitions in item 75.</i>)	3480				
78. Depreciation	3481	()	
79. Depletion	3482	()	
80. Other increases (decreases) — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Include divestitures of subsidiaries in item 75. Include any gains (losses) from the sale or disposition of property, plant, and equipment in item 39.	3483				
BALANCE, CLOSE FY 2009 (<i>Insurance companies see Special Instructions, B.2.h., page 12.</i>)		1			
81. Net book value of PP&E at close FY 2009 — Equals sum of items 74 through 80; must also equal item 65.	3484				
ADDENDUM		1			
82. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expensed.	3485				
83. – 86. Intentionally blank					
Remarks					
BEA USE ONLY	3486				

Part III — Financial and Operating Data of U.S. Reporter — Continued

Section F — Interest, Production Royalty Payments, and Taxes	Amount		
	Bil.	Mil. Thous.	Dols.
87. Interest income — Interest received by or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 37 and 40. <i>Do not net against interest expensed, item 88.</i>	1		
3587	\$		
88. Interest expensed or capitalized — Interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. <i>Do not net against interest income, item 87.</i>	1		
3588			
89. Production royalty payments to Federal, state, and local governments for natural resources, total — Include amounts paid or accrued for the year. Include payments in-kind at market value	1		
3589			
90. Taxes (except 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 Federal, state, and local governments, their subdivisions and agencies for —	1		
a. Sales, consumption, and excise taxes collected by the U.S. Reporter on goods and services the U.S. Reporter sold;			
b. Property and other taxes on the value of assets and capital;			
c. Any remaining taxes (other than income and payroll taxes); and			
d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (except production royalty payments for natural resources).			
3590			

Section G — Insurance	Amount		
Bil.	Mil. Thous.	Dols.	
91. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (life insurance carriers).			
a. Of the total sales and gross operating revenues reported in item 27, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?			
3591 <input checked="" type="checkbox"/> 1 <input type="checkbox"/> Yes — Answer items b and c			
<input checked="" type="checkbox"/> 2 <input type="checkbox"/> No — Skip to item 94			
NOTE: Complete items b and c ONLY if item a is answered "Yes."			
b. Premiums earned — Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. <u>Exclude</u> all annuity premiums. Also <u>exclude</u> premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.	1		
3592	\$		
c. Losses incurred — Report losses incurred for the insurance products covered by b above. <u>Exclude</u> loss adjustment expenses and losses that relate to annuities. Also <u>exclude</u> losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.	1		
For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and <u>exclude</u> losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.			
For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.			
3593	\$		

92. – 93. Intentionally blank

Remarks

BEA USE ONLY	1	2
3599		

Part III — Financial and Operating Data of U.S. Reporter — Continued

Section H — Technology

RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs.

R&D includes the following:

1. The planned, systematic pursuit of new knowledge or understanding toward general application (**basic research**);
2. The acquisition of knowledge or understanding to meet a specific, recognized need (**applied research**); and
3. The application of knowledge or understanding toward the production or improvement of a product, service, process, or method (**development**).

Basic research is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest.

Applied research applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives with respect to new products, services, processes, or methods.

Development is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems.

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

Exclude expenditures for quality control; routine product testing; market research; sales promotion, sales service, and other nontechnological activities; routine technical services; research in the social sciences or psychology; geological and geophysical exploration activities, and advertising programs to promote or demonstrate new products or processes.

Include all costs incurred to support R&D. Include wages, salaries, and related costs; materials and supplies consumed; R&D depreciation, cost of computer software used in R&D activities; utilities, such as telephone, telex, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization. Exclude capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.

NOTE — Items 94 through 98 pertain to R&D **performed** by the U.S. Reporter, including R&D performed by the U.S. Reporter for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FAS ASC Topic 730 (Formerly FAS 2 – Measure of R&D; (i.e., R&D from which the firm **benefits**) is the sum of items 95 and 99.

		Amount		
		Bil.	Mil.	Thous. Dols.
		1		
94. R&D performed BY the U.S. Reporter, total — Sum of items 95 through 98.	3694	\$		
95. For U.S. Reporter's own account	3695			
96. For Federal Government (i.e., federally financed R&D)	3696			
97. For foreign affiliates under contract	3697			
98. For others under contract	3698			
99. R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual basis	3699			

100. Intentionally blank

Remarks

**Part IV — Exports and Imports by the U.S. Reporter —
Goods only valued f.a.s. at the port of exportation; do not include services — See Instruction Booklet, Part V.**

IMPORTANT NOTES

Report exports and imports of goods by the U.S. Reporter in FY 2009. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person.

U.S. Reporters 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, the "shipped" basis must be used or adjustments made to data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; they do not include services.

Capital goods — Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods.

Consigned goods — Include consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

In-transit goods — Exclude from exports and imports the value of 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 that country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit imports are goods 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).

Packaged general use computer software — Include exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. Do not include exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also do not include negotiated leasing fees for software that is to be used on networks.

Natural gas, electricity, and water — Report ONLY the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. DO NOT report the service value (transmission and distribution).

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

- 4101 1 "Shipped" basis
 2 "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.
 3 "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

EXPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. U.S. port)	TOTAL (1)				Shipped to its foreign affiliates (2)				Shipped to other foreigners (3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
102. Total goods shipped in FY 2009 by this U.S. Reporter to foreigners 4102	1				2				3			
	\$				\$				\$			
IMPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. foreign port)	TOTAL (1)				Shipped by its foreign affiliates (2)				Shipped by other foreigners (3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
103. Total goods shipped in FY 2009 to this U.S. Reporter by foreigners 4103	1				2				3			
	\$				\$				\$			

104. Intentionally blank

Remarks

	1	2	3	4
4104				
4105				

**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
FORM BE-10A
ADDITIONAL INSTRUCTIONS BY ITEM**

Part I — Identification of U.S. Reporter

15.—27.

Sales or gross operating revenues and employment of fully consolidated domestic U.S. Reporter by industry of sales or gross operating revenues.

If fewer than ten ISI codes are used, account for total sales or gross operating revenues in items 15 through 24.

Holding companies — Holding companies (ISI code 5512) must show total income (item 41). A conglomerate must determine its 4-digit ISI code(s) based on the activities of the fully consolidated U.S. domestic business enterprise. The "holding company" classification is often an invalid classification for a conglomerate. Please call BEA for further assistance before using code 5512.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 12. Also see **Additional Instructions** for Part III, Section A, item 37.*

25. Employees of administrative offices and auxiliary units —

Auxiliary units and administrative offices are primarily engaged in performing management and support services for the fully consolidated U.S. domestic business enterprise. These services can include accounting, data processing, legal services, research and development, testing, warehousing, etc. Administrative offices and auxiliary units are typically located separately from the operating units of the company.

Part III — Financial and Operating Data of U.S. Reporter

Section A — Income Statement of U.S. Reporter

37. Sales or gross operating revenues, excluding sales taxes —

Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added taxes and excise taxes levied on manufacturers, wholesalers, and retailers. Companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 should include interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 12.*

40. Other income — Report non-operating and other income not included in item 37.

42. Costs of goods sold or services rendered and selling, general, and administrative expenses — Report operating expenses that relate to sales or gross operating revenues (item 37) 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. Companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 should include interest expense.

Section B — Distribution of Sales or Gross Operating Revenues

47.—50.

Disaggregate the total sales or gross operating revenues into sales of goods, sales of services, and investment income.

48. Sales of goods — Goods are normally economic outputs that are tangible. Report as sales of goods:

- Mass produced media, including exposed film, video tapes, DVDs, audio tapes, and CDs.
- Books — NOTE: Book publishers to the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
- Energy trading activities where you take title to the goods — NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in item 49.
- Magazines and periodicals sold in retail stores — NOTE: Report subscription sales as sales of services in item 49.
- Packaged general use computer software.
- Structures sold by businesses in real estate.
- Revenues earned from building structures by businesses in construction.

- Electricity, natural gas, and water — NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in item 49.

49. Sales of services — Services are normally economic outputs that are intangible. Report as sales of services:

- Advertising revenue.
- Commissions and fees earned by companies engaged in finance and real estate activities.
- Premiums earned by companies engaged in insurance activities — NOTE: Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.
- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods — NOTE: Agents or brokers do not take title to the goods being sold.
- Magazines and periodicals sold through subscriptions — NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in item 48.
- Newspapers.
- Pipeline transportation.
- Royalty income.
- Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.
- Computer systems design and related services.
- Negotiated licensing fees for software to be used on networks.
- Electricity transmission and distribution, natural gas distribution, and water distribution.

Report the source of real estate rental income in columns 2 through 4 based on the location of the property.

50. Investment income — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in item 49.

Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns (2) through (4) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer of the financial instrument is unknown, then substitute the nationality of the issuer. If 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), use the country of location of the intermediary.

Section C — Number of Employees and Employee Compensation

54. Research and development employees — 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. Training may be either formal or by experience.

55. Total employee compensation — Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

Wages and Salaries — Include 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.

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. Include employer contributions to benefit funds.

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 expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

BE-10A

55. Total employee compensation — Continued

Employee benefit plans - Include employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts, and those that are voluntary. 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. Also, include deferred post-employment and post-retirement expenses per FAS ASC Topic 715 (Formerly FAS 106). If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

Section D — Balance Sheet of U.S. Reporter

62. Cash items — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 71 (other liabilities). Include certificates of deposits (CDs) and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons.

65. Property, plant, and equipment, net — Report net of accumulated depreciation and depletion. Include land, timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, 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 FAS ASC Topic 840 (Formerly FAS 13). Exclude all other types of intangible assets, and land held for resale.

71. Other liabilities — Include overdrafts, commercial paper issued and other current liabilities not included in item 70. Include long-term debt securities owed such as bonds or notes, lease obligations capitalized per FAS ASC Topic 840, (Formerly FAS 13), deferred taxes, underlying minority interest in consolidated domestic subsidiaries, and all other long-term intercompany debt.

Section E — Property, Plant, and Equipment (PP&E)

74.— 81.

Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral, and similar rights leased by the U.S. Reporter from others. Exclude items the U.S. Reporter has sold under a capital lease.

Exclude from expenditures (items 76 and 77) all changes in PP&E, resulting from a change in the entity (e.g., due to mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2009. Account for such changes in item 75.

For U.S. Reporters engaged in exploring for, or developing, natural resources, include in items 76 and 77 exploration and development expenditures made during FY 2009 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2009 in item 80.

78. Depreciation — Exclude depletion. Report depletion separately in item 79.

Special Instructions For Dealers In Financial Instruments, Finance Companies, Insurance Companies and Real Estate Companies

A. Certain gains (losses) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 39

- impairment losses as defined by FAS ASC Topic 320 (Formerly FAS 115),
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142).

EXCLUDE from item 39, unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to owners' equity.

EXCLUDE from item 39, income from explicit fees and commissions. Include income from these fees and commissions as part of your income from operations in items 15 through 26.

2. Real estate companies — Include in item 39:

- impairment losses, as defined by FAS ASC Topic 360 (Formerly FAS 144), and
- goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142).

EXCLUDE the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 27 column 2, 37, and 47 and as sales of goods in item 48. Such expenses, including the net book value of the real estate sold, should be reported as costs of goods sold in item 42. Do not net the expenses against the revenues.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department such as:
1. non-trusted or free account assets and **2.** nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.

2. Instructions for reporting specific items

- a. Sales or gross operating revenues, excluding sales taxes (item 37)** — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 38 and exclude certain realized and unrealized gains or losses that are to be reported in item 39.
- b. Certain gains (losses) (item 39)** — See Special Instruction A.1.
- c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 42)** — 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.
- d. Sales of services (item 49, column 1)** — Include premium income and income from other services, if any. See **Additional Instructions for Part III, Section B, item 49, on page 11.**
- e. Investment income (item 50 column 1)** — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments in accordance with Special Instruction A.1. See **Additional Instructions for Part III, Section B, item 50, on page 11 to determine the location of the transactor of investment income.**
- f. Current receivables (item 63)** — 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.
- g. Trade accounts and trade notes payable, current (item 70)** — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. Include policy reserves in "Other liabilities," unless they are clearly current liabilities.
- h. Net book value of property, plant, and equipment (items 74 and 81)** — 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 counterpart (item 65).
- i. Expenditures for property, plant, and equipment (items 76 and 77)** — Include expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures for PP&E that have been classified in "other noncurrent assets").



**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL
BE-10B (Report for Foreign Affiliate)**

REPORT ELECTRONICALLY:
www.bea.gov/efile

MAIL REPORTS TO:

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

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 20005

FOR INFORMATION OR ASSISTANCE:

E-mail: be10/11@bea.gov
Telephone: (202) 606-5566
Fax: (202) 606-5312

Please include your BEA Identification Number with all requests.

Copies of instructions and blank forms:
www.bea.gov

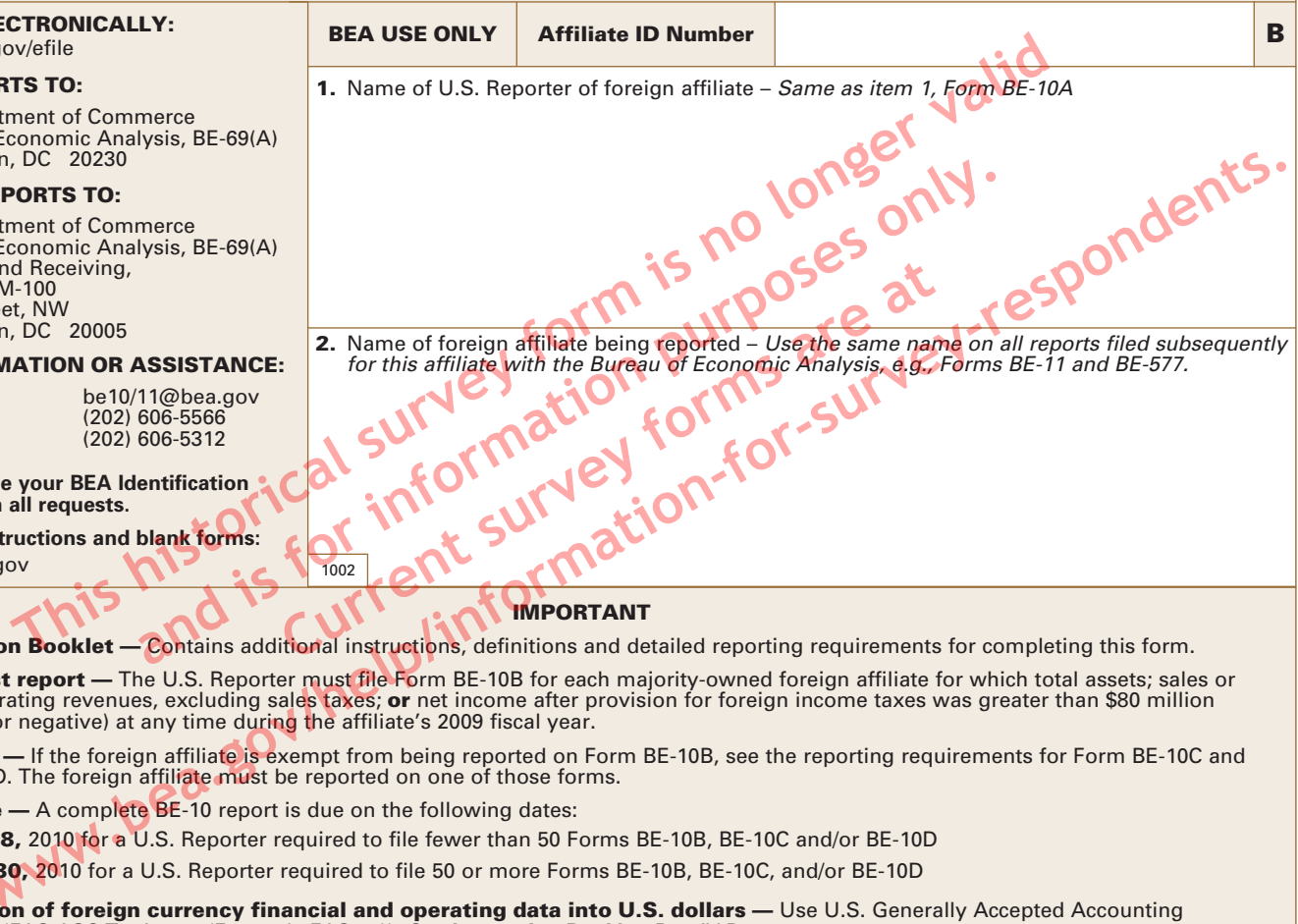
BEA USE ONLY

Affiliate ID Number

B

1. Name of U.S. Reporter of foreign affiliate – Same as item 1, Form BE-10A

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., Forms BE-11 and BE-577.



IMPORTANT

Instruction Booklet — Contains additional instructions, definitions and detailed reporting requirements for completing this form.

Who must report — The U.S. Reporter must file Form BE-10B for each majority-owned foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign income taxes was greater than \$80 million (positive or negative) at any time during the affiliate's 2009 fiscal year.

NOTE — If the foreign affiliate is exempt from being reported on Form BE-10B, see the reporting requirements for Form BE-10C and BE-10D. The foreign affiliate must be reported on one of those forms.

Due Date — A complete BE-10 report is due on the following dates:

May 28, 2010 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C and/or BE-10D

June 30, 2010 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

Translation of foreign currency financial and operating data into U.S. dollars — Use U.S. Generally Accepted Accounting Principles (FAS ASC Topic 830 (Formerly FAS 52)). See *Instruction Booklet, Part IV.B.*

Currency amounts — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. EXAMPLE – If amount is \$1,334,891.00, report as

If an item is between + or – \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

Bil.	Mil.	Thous.	Dols.
	1	335	

98.7 %

Percentages — Report ownership percentages to a tenth of one percent:

Part I — Identification of Foreign Affiliate —

See Additional Instructions for Part I, on page 17 at the back of this form.

3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in different countries or in different 4-digit industries. See the *Instruction Booklet, Part I.B.2.d.(1)*. If your answer to this question is 2 or more, you must complete **Supplement B (page 16)** of this report. If this report is for a single foreign affiliate, enter "1" in the box.

1003 Number

4. Does this foreign affiliate have a direct equity interest in other foreign affiliates, including branches of this affiliate, that are not fully consolidated in this BE-10B? – Mark (X) one.

1004 1 Yes — Item 42 and item 57 must have entries and Supplement A of this Form BE-10B must be completed.
 2 No

5. Form of organization of this foreign affiliate — Mark (X) one.

1005 1 Corporation 2 Branch 3 Partnership 4 Other — Specify _____

6. Country of incorporation or organization of this foreign affiliate — Mark (X) one.

1006 601 Australia 650 China 313 Ireland 319 Netherlands
 302 Belgium 307 France 314 Italy 325 Switzerland
 202 Brazil 308 Germany 614 Japan 327 United Kingdom
 100 Canada 611 Hong Kong 213 Mexico 1 Other — Specify _____

7. Country of location — Country in which this foreign affiliate's physical assets are located or where its primary activity is carried out — Mark (X) one.

1007 601 Australia 650 China 313 Ireland 319 Netherlands
 302 Belgium 307 France 314 Italy 325 Switzerland
 202 Brazil 308 Germany 614 Japan 327 United Kingdom
 100 Canada 611 Hong Kong 213 Mexico 1 Other — Specify _____

8. This foreign affiliate's financial books and records are kept in — Mark (X) one.

1008 1 The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in Euro Area countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.)
 2 U.S. dollars
 3 A foreign currency which is not that of the country of location of the affiliate as given in item 7

9. The ending date of this foreign affiliate's 2009 fiscal year – The foreign affiliate's financial reporting year that has an ending date in calendar year 2009. See *Instruction Booklet, Part II.A.*

Month	Day	Year
1		2009

1009

Part I — Identification of Foreign Affiliate — Continued

10. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2009?

¹⁰¹⁰ ¹ **Yes, and this is its initial report** — Affiliate was not previously owned by the U.S. Reporter
 If "Yes," did the U.S. Reporter — Mark (X) one

- ² ¹ Establish the foreign affiliate?
- ² ² Acquire a voting interest of 10 percent or more in an existing foreign company from a foreign person?
- ² ³ Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — Give name and address of U.S. person.

Month	Year
³	

Enter date

¹ ² **Yes, and this is its final report** —
 If "Yes," was the affiliate — Mark (X) one

- ² ⁴ Merged or reorganized?
- Sold:
- ² ⁵ to a U.S. person? — Give name and address of U.S. person.

Month	Year
³	

Enter date

- ² ⁶ to a foreign person?
- ² ⁷ Liquidated?
- ² ⁸ Seized?

¹ ³ **No**

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2009 that caused FY 2008 data to be restated? Mark (X) one.

- ¹⁰¹¹ ¹ **Yes** — Report all close FY 2008 data before restatement, unless otherwise specified.
- ¹ ² **No**

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — Enter percent of ownership, to a tenth of one percent, based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held directly by	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	2009 (1)	2008 (2)	2009 (3)	2008 (4)
12. U.S. Reporter named in item 1 — Report equity interest and voting interest. ¹⁰¹²	1 . %	2 . %	3 . %	4 . %
13. Other foreign affiliate(s) of U.S. Reporter named in item 1 — If entry is made here, complete items 20 and 21. ¹⁰¹³			3 . %	4 . %
14. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 22 must be "Yes." ¹⁰¹⁴			3 . %	4 . %
15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 22 must be "Yes." ¹⁰¹⁵			3 . %	4 . %
16. Other U.S. persons ¹⁰¹⁶			3 . %	4 . %
17. Foreign persons in this affiliate's country of location (not reported above) ¹⁰¹⁷			3 . %	4 . %
18. All other foreign persons (not reported above) ¹⁰¹⁸			3 . %	4 . %
19. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 12 through 18 ¹⁰¹⁹			3 100.0 %	4 100.0 %
20. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet , Part I.B.1.c., for instructions on how to calculate indirect ownership percentages. ¹⁰²⁰			3 . %	4 . %

21. Identification of foreign affiliate parent(s) — If there is an entry in item 13, column (3) or column (4) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.

Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 2009 (b)	Close FY 2008 (c)	
a. 1191	1	2 . %	3 . %	
b. 1192	1	2 . %	3 . %	
c. 1193	1	2 . %	3 . %	
d. TOTAL — Must equal percentages entered in Item 13 ¹⁰²¹		2 . %	3 . %	

Part I — Identification of Foreign Affiliate — Continued

22. 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.

1022 ¹ 1 Yes — *Item 14 or 15, on page 2, must have an entry, and either item 23 or 24 must be completed. See Instruction Booklet, Part I.B.2.d.(2).*

¹ 2 No — *Skip to item 25*

23. If the answer to item 22 is "Yes," and the U.S. Reporter named in item 1 is submitting the Parts II, III or IV, as appropriate, and VI data (i.e., the "complete" report) for this foreign affiliate — Give name(s) and mailing address(es) of the other U.S. Reporter(s) who is (are) not submitting the data.

Name	Mailing address

24. If the answer to item 22 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the complete report (i.e., is submitting a "partial" report) for this foreign affiliate — Give name and mailing address of U.S. Reporter who is submitting the data.

	1	2	3	4	5
1025					
1026					
BEA USE ONLY 1027					

25. Major activity of foreign affiliate — Mark (X) one

Select the one activity below that best describes the major activity of the foreign affiliate. For an inactive affiliate, select the activity based on its last active period; for "start-ups," select the intended activity.

1028 ¹ 1 Producer of goods ¹ 4 Provider of services

¹ 2 Seller of goods the foreign affiliate does not produce ¹ 5 Other — *Specify*

¹ 3 Producer or distributor of information

26. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets.")

1029

Industry classification of foreign affiliate (based on sales or gross operating revenues) — Enter the BEA 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code. For a full explanation of each code, see the Guide to Industry Classifications for International Surveys, 2007 . For an inactive affiliate, base the industry classification(s) on its last active period; for "start-ups" with no sales, show the intended activity(ies). Holding companies (ISI code 5512) must show total income as reported in item 46. <i>Holding companies see Additional Instructions for Part I, items 27-35, on page 17 at the back of this form.</i>	ISI code (1)	Sales or gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
27. Largest sales or gross operating revenues 1030	1	2			
28. 2nd largest sales or gross operating revenues 1031	1	2			
29. 3rd largest sales or gross operating revenues 1032	1	2			
30. 4th largest sales or gross operating revenues 1033	1	2			
31. 5th largest sales or gross operating revenues 1034	1	2			
32. 6th largest sales or gross operating revenues 1035	1	2			
33. 7th largest sales or gross operating revenues 1036	1	2			
34. Sales or gross operating revenues not accounted for above 1037	1	2			
35. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 27 through 34 (Must equal item 41, and also item 90, column (1) or item 96, column (1), as appropriate.) 1038	1	2			

36. – 39. Intentionally blank

Remarks

	1	2	3	4	5
1039					
BEA USE ONLY 1040					

Part I — Identification of Foreign Affiliate — Continued

40. Official identification number(s) issued to this affiliate by the host-country government or by the local chamber of commerce.

1041 1

2

If the ID number has fewer than 10 digits, add leading zeros.

Enter the number(s), if readily available, for affiliates whose country of operation is one of the countries listed below. BEA will use these numbers to facilitate linking to publicly available information, which may reduce the number of follow-up questions to respondents.

- Belgium 10-digit number issued by the value added tax (VAT) administration
- France 9-digit number (SIREN) issued by the French National Statistical Agency (INSEE)
- Italy 9-character alphanumeric identifier issued by the regional chamber of commerce
- Ireland 6-digit number issued by the Irish Companies House
- Netherlands 8-digit number issued by the Commercial Register (Handelsregister) of the Netherlands Chamber of Commerce
- United Kingdom 8-digit number issued by the United Kingdom Companies House

For details on the official identification numbers for other countries see **Additional Instructions** for Part I, item 40, on page 17 at the back of this form.

Part II — Financial and Operating Data of Foreign Affiliate

Section A — Income Statement — See **Additional Instructions** for Part II, Section A, on page 17 at the back of this form.

INCOME

41. Sales or gross operating revenues, excluding sales taxes — Must equal item 35, column (2), and also item 90, column (1), or item 96, column (1), as appropriate. (Dealers in financial instruments see **Special Instructions**, A.1., page 19; insurance companies see **Special Instructions**, B.3.a., page 19.)

Amount			
Bil.	Mil.	Thous.	Dols.

1
2041 \$

42. Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. Do not include interest income.

1
2042

43. Income from other equity investments

1
2043

44. Certain gains (losses) — Read the following instructions carefully as they may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report **gross before** income tax effect. Include income tax effect in item 48. Report gains (losses) resulting from:

- a. Sale or disposition of financial assets including investment securities; FAS ASC Topic 320 (Formerly FAS 115 – Accounting for Certain Investments in Debt and Equity Securities) holding gains (losses) on securities classified as trading securities; FAS ASC Topic 320 impairment losses; and gains (losses) derived from derivative instruments. *Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see **Special Instructions**, A.1., page 19;*
- b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS ASC Topic 360 (Formerly FAS 144 – Accounting for the Impairment or Disposal of Long-Lived Assets) impairment losses. Exclude gains or losses from the sale of inventory assets in the ordinary course of trade or business. *Real estate companies, see **Special Instructions**, A.2., page 19;*
- c. Goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142 – Goodwill and Other Intangible Assets);
- d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. Exclude actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. Report them in item 47;
- e. Disposals of discontinued operations. Exclude income from the operations of a discontinued segment. Report such income as part of your income from operations in items 35 and 41;
- f. Re-measurement of foreign affiliate’s foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;
- g. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters after estimated insurance reimbursement. Include other material items, including write-ups, write-downs, and write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. Exclude legal judgments. Report legal judgments against the foreign affiliate in item 47. Report legal settlements in favor of the foreign affiliate in item 45;
- h. The cumulative effect of a change in accounting principle;
- i. The cumulative effect of a change in the estimate of stock compensation forfeitures under FAS ASC Topic 718 (Formerly FAS 123(R) — Share-Based Payments).

1
2044

45. Other income — Specify

1
2045

46. TOTAL INCOME — Sum of items 41 through 45

1
2046 \$

COSTS AND EXPENSES

47. Cost of goods sold or services rendered and selling, general, and administrative expenses — (Insurance companies see **Special Instructions**, B.3.c., page 19.)

1
2047

48. Foreign income taxes — Provision for foreign income taxes for FY 2009

1
2048

49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify

1
2049

50. TOTAL COSTS AND EXPENSES — Sum of items 47 through 49

1
2050 \$

NET INCOME

51. NET INCOME (LOSS) — Item 46 minus item 50

1
2051 \$

Part II — Financial and Operating Data of Foreign Affiliate — Continued

Section B — Balance Sheet — See *Additional Instructions* for Part II, Section B, on page 17 at the back of this form.

Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliate in the proper asset and liability accounts of the foreign affiliate. Do not report them as a net amount.

		BALANCES							
		Close FY 2009 (1)				Close FY 2008 (unrestated) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
ASSETS (Insurance companies see <i>Special Instructions</i> , B.2. and B.3.f., page 19.)									
52. Trade accounts and trade notes receivable, current — Net of allowance for doubtful accounts.	2081	\$				\$			
53. Inventories	2082								
54. Land	2083								
55. Other property, plant, and equipment — Gross	2084								
56. Accumulated depreciation and depletion	2085	()	()
57. Equity investments in other foreign affiliates of which this affiliate is a parent — Report on an equity basis foreign affiliates owned 20 percent or more (including majority-owned affiliates). Report at cost those owned less than 20 percent. See <i>Instruction Booklet</i> , Part IV.C.2.	2086								
58. Other assets — Other assets not reported elsewhere (including cash, other equity investments and noncurrent marketable securities, land held for resale, receivables and other investments).	2089								
59. TOTAL ASSETS — Sum of items 52 through 58	2090	\$				\$			
LIABILITIES (Insurance companies see <i>Special Instructions</i> , B.3.g., page 19.)									
60. Trade accounts and trade notes payable, current	2092								
61. Other liabilities	2093								
62. TOTAL LIABILITIES — Sum of items 60 and 61	2094	\$				\$			
OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 63 through 69									
63. Capital stock and additional paid-in capital	2095								
64. Retained earnings (deficit)	2096								
Accumulated other comprehensive income (loss)		Close FY 2009 (1)				Close FY 2008 (unrestated) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
65. Translation adjustment component	2097	\$				\$			
66. All other components	2098	\$				\$			
67. Total accumulated other comprehensive income (loss) — Equals sum of items 65 and 66.	2099								
68. Other — Include treasury stock and involuntarily (or legally) restricted earnings — Specify	2100								
69. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals item 59 minus item 62 and, equals the sum of items 63, 64, 67, and 68.	2101	\$				\$			
OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 70 and 71									
70. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals item 59 minus item 62.	2102	\$				\$			
71. Translation adjustment — Cumulative amount at year end (per FAS ASC Topic 830 (Formerly FAS 52)) — That portion of item 70 representing the affiliate's cumulative translation adjustment account.	2103								

Remarks

Section C — Number of Employees and Employee Compensation — See *Additional Instructions* for Part II, Section C, on page 17 at the back of this form.

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2009 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2009. If the number of employees at the end of FY 2009 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2009. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. DO NOT include compensation of contract workers not carried on the payroll of this affiliate.

NUMBER OF EMPLOYEES		Number of employees			
72. TOTAL NUMBER OF EMPLOYEES	2105				
73. Number of employees in item 72 who are research and development employees — Employees engaged in R&D, including managers, scientists, and other professional and technical employees. See <i>Additional Instructions</i> for Part II, Section C, on page 17 at the back of this form.	2106	1			
EMPLOYEE COMPENSATION		Amount			
74. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of		Bil.	Mil.	Thous.	Dols.
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and		1			
b. Employee benefit plans — Employer expenditures for all employee benefit plans	2110	\$			
75. If total employee compensation, item 74, is zero, is the compensation on the payroll of another foreign affiliate?					
2111	1 1	<input type="checkbox"/> Yes			
	1 2	<input type="checkbox"/> No — Explain why compensation is zero.			
76. Intentionally blank					

Section D — Insurance

77. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred

Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (Life insurance carriers).

a. Of the total sales or gross operating revenues reported in item 35, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?

2113 1 1 Yes — Answer b and c
 1 2 No — Continue with item 78

NOTE: Complete b and c ONLY if a is answered "Yes."

b. Premiums earned — Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

		Amount			
		Bil.	Mil.	Thous.	Dols.
1					
2114	\$				

c. Losses incurred — Report losses incurred for the insurance products covered by b above. Exclude loss adjustment expenses and losses that relate to annuities. Also exclude losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.

For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

1					
2115	\$				

Remarks

2116	1	2	3
2117	1	2	3

Part II — Financial and Operating Data of Foreign Affiliate — Continued

Section E — Interest, Production Royalty Payments, Taxes, and Royalties and Fees	Amount			
	Bil.	Mil.	Thous.	Dols.
78. Interest income — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 41 and 45. Do not net against interest expensed, item 79.				
2124	\$			
79. Interest expensed or capitalized — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 78.				
2125				
80. Production royalty payments to foreign governments for natural resources — Report amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in-kind at market value.				
2126				
81. 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 —				
2127				
<ul style="list-style-type: none"> a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold; b. Property and other taxes on the value of assets and capital; c. Any remaining taxes (other than income and payroll taxes); and d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments for natural resources). 				
ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY				
Receipts — Include royalties, license fees, and other amounts received by or credited to this affiliate for the use or sale of intangible property.				
82. Receipts — Sum of items 83 and 84 →	2128	\$		
83. Received from other foreign affiliate(s) of the U.S. Reporter(s)	2129			
84. Received from other foreign persons	2130			
Payments — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property.				
85. Payments — Sum of items 86 and 87 →	2131	\$		
86. Paid or credited to other foreign affiliate(s) of the U.S. Reporter(s)	2132			
87. Paid to other foreign persons	2133			
88. Intentionally blank				

Section F — Size of Foreign Affiliate

89. Did this foreign affiliate have any one of these three items: (1) total assets, (2) sales or gross operating revenues, excluding sales taxes or (3) net income (loss), greater than \$300 million at any time during the affiliate's 2009 fiscal year?

2153 1 Yes — Skip to Part IV on page 9

2 No — Complete Part III on page 8, then continue with Part V on page 11

Remarks

Part III — Financial and Operating Data of Foreign Affiliate With Assets, Sales, and Net Income (Loss) Less Than or Equal to \$300 Million
 Complete **ONLY** if the answer to item 89 is "No."

Section A — Distribution of Sales or Gross Operating Revenues

90. Sales or gross operating revenues, excluding sales taxes	TOTAL <i>Column (1) equals the sum of columns (2) through (7) (1)</i>				Local sales		Sales to U.S.		Sales to other countries	
					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
	Bil.	Mil.	Thous.	Dols.	(2)	(3)	(4)	(5)	(6)	(7)
Column (1) equals item 41.	1				2	3	4	5	6	7
2154	\$			\$	\$	\$	\$	\$	\$	\$

Section B — Technology — See *Additional Instructions* for Part IV, Section B, on page 18 at the back of this form.

RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs.

NOTE — Item 91 pertains to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D.

	Amount			
	Bil.	Mil.	Thous.	Dols.
91. R&D performed BY the affiliate	2155	\$		
92. R&D performed FOR the affiliate by others (including U.S. parent(s) on a contractual basis	2156			

Section C — Property, Plant and Equipment (PP&E) See *Additional Instructions* for Part IV, Section C, on page 18 at the back of this form. (Insurance companies also see *Special Instructions, B.3.h., page 19*)

93. Expenditures for new and used property, plant and equipment (PP&E) — PP&E includes land, timber, mineral 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, but excludes other types of intangible assets, and land held for resale.

	Amount			
	Bil.	Mil.	Thous.	Dols.
93. Expenditures for new and used property, plant and equipment (PP&E)	2157	\$		
94. Current-period depreciation and depletion	2158			

95. Intentionally blank

➔ Skip to Part V on page 11.

Remarks

BEA USE ONLY	1	2	3	4	5
2159					

Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss) Greater Than or Equal to \$300 Million
 Complete **ONLY** if the answer to item 89 is "Yes."

➔ If you completed Part III, skip to Part V on page 11.

Section A — Distribution of Sales or Gross Operating Revenues — See **Additional Instructions** for Part IV, Section A, on page 18 at the back of this form.

Distribute sales or gross operating revenues among three categories – sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are normally economic outputs that are tangible and "services" are normally economic outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. *Insurance companies also see Special Instructions, B.3.d. and e., page 19.*

96. Sales or gross operating revenues, excluding sales taxes	TOTAL Column (1) equals the sum of columns (2) through (7)	Local sales		Sales to U.S.		Sales to other countries	
		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
a. Column (1) equals item 41.							
b. Each column of line 96 equals the sum of items 97, 98, and 99.							
	Bil. Mil. Thous. Dols.						
3054	\$	\$	\$	\$	\$	\$	\$
BY TYPE							
97. Sales of goods	1	2	3	4	5	6	7
3055							
98. Sales of services	1	2	3	4	5	6	7
3056							
99. Investment income	1	2	3	4	5	6	7
3057							

BY DESTINATION	Sales to other countries							
	To other foreign affiliates of the U.S. Reporter(s)				To unaffiliated customers			
	(1)				(2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
100. Canada	1				2			
3058	\$				\$			
101. Europe	1				2			
3059								
102. Latin America and other Western Hemisphere	1				2			
3060								
103. Africa	1				2			
3061								
104. Middle East	1				2			
3062								
105. Asia and Pacific	1				2			
3063								

Section B — Technology — See **Additional Instructions** for Part IV, Section B, on page 18 at the back of this form.

RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs.

NOTE — Items 106 through 109 pertain to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FAS ASC Topic 730 (Formerly FAS 2 – Measure of R&D; i.e., R&D from which the firm benefits) is the sum of items 107 and 110.

	Amount
106. R&D performed BY the foreign affiliate, total — Sum of items 107, 108, and 109	3064
107. For the foreign affiliate's own account	3065
108. For affiliated persons (including U.S. parent(s)) under contract	3066
109. For others under contract	3067
110. R&D performed FOR the foreign affiliate by others (including the U.S. parent(s)) on a contractual basis	3068

111. – 112. Intentionally blank

Remarks

3069	1	2	3	4	5
BEA USE ONLY 3070	1	2	3	4	5

**Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss)
Greater Than or Equal to \$300 Million — Continued**

Section C — Property, Plant and Equipment (PP&E) — See Additional Instructions for Part IV, Section C, on page 18 at the back of this form.

	Amount			
	Bil.	Mil.	Thous.	Dols.
PP&E includes land, timber, mineral 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, but excludes other types of intangible assets, and land held for resale.				
BALANCE, CLOSE FY 2008 (Insurance companies see Special Instructions, B.3.i., page 19.)	1			
113. Net book value of PP&E at close FY 2008 — The close FY 2008 value, before restatement due to a change in the entity or a change in accounting methods or principles. Equals the sum of items 54, 55, and 56, column (2). →	3106	\$		
CHANGES DURING FY 2009	1			
114. Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles — If the answer to item 11 was "Yes," give amount by which the net book value of item 113 would be restated. If a decrease, put amount in parentheses. Report gains (losses) resulting from the sale or disposition of subsidiaries of the affiliate and from the revaluation of assets (whether or not realized) in item 44.	3107			
115. Net book value of transfers in from the U.S. Reporter(s) or other foreign affiliates of U.S. Reporter(s)	3108			
Expenditures by the foreign affiliate for: (Insurance companies see Special Instructions, B.3.h., on page 19.)	1			
116. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.	3109			
117. PP&E other than land, mineral and timber rights. (Report changes due to mergers and acquisitions in item 114.)	3110			
118. Depreciation	3111	()	
119. Depletion	3112	()	
120. Other increases (decreases) — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Include divestitures of subsidiaries in item 114. Include any gains (losses) from the sale or disposition of property, plant, and equipment in item 44.	3113			
BALANCE, CLOSE FY 2009	1			
121. Net book value of PP&E at close FY 2009 — Equals sum of items 113 through 120; must also equal the sum of items 54, 55 and 56 column (1). →	3114	\$		
ADDENDUM	1			
122. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expensed.	3115	\$		

	Amount			
	Bil.	Mil.	Thous.	Dols.
Section D — Change in Retained Earnings of Incorporated Foreign Affiliate or in Total Owners' Equity of Unincorporated Foreign Affiliate				
123. Balance, close FY 2008 before restatement due to a change in the entity or a change in accounting methods or principles, if any — Incorporated affiliate — Enter amount from item 64, column (2). Unincorporated affiliate — Enter amount from item 70, column (2). →	3117	\$		
CHANGES DURING FY 2009	1			
124. Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles. — Specify reasons for change 	3118			
125. Net income (loss) — Enter amount from item 51.	3119			
126. Dividends or net income remitted to owners Incorporated affiliate — Enter amount of dividends declared, before deduction of withholding taxes, out of current- and prior-period income on common and preferred stock. Exclude stock and liquidating dividends. Unincorporated affiliate — Enter amount of current- and prior-period net income remitted to owners during FY 2009.	3120			
127. Stock dividends	3121			
128. Other increases (decreases) — Enter other increases (decreases) in retained earnings of an incorporated affiliate, including liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital) — Specify 	3122			
129. Balance, close FY 2009 — Sum of items 123, 124, 125, and 128, minus 126 and 127. Also, for an incorporated affiliate, this item equals item 64, column (1). For an unincorporated affiliate, this item equals item 70, column (1). →	3123	\$		
Remarks				

BEA USE ONLY	1	2	3	4	5
3124					

Part V — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate

Use Part V to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and the foreign affiliate.

130. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 2009 fiscal year (i.e., is any column of item 12 greater than zero)? – Mark (X) one.

4145 ¹ 1 Yes — Continue with item 131.
 ¹ 2 No — Complete Section B and D of Part V and then continue with item 154 of Part VI.

Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Gains (Losses), Changes in All Other Components of Accumulated Other Comprehensive Income (Loss), and Dividends or Distributed Earnings — See Additional Instructions for Part V, Section A, on page 18 at the back of this form.

Enter the amounts that represent the U.S. Reporter's equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the directly held equity interest.

		Amount			
		Bil.	Mil.	Thous.	Dols.
131. Net income (loss) after provision for foreign income taxes — U.S. Reporter's share of net income (loss), item 51.	4146	1			
132. Certain gains (losses) included in net income — U.S. Reporter's share of item 44	4147	1			
133. Foreign income taxes on certain gains (losses) included in net income — Enter the portion of item 48 that is taxes on item 132	4148	1			
134. Change during fiscal year 2009 in the accumulated other comprehensive income (loss) balance (excluding the translation adjustment component) reported on line 66 (all other components) of the balance sheet.	4149	1			
135. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount	4150	1			
136. Tax withheld on dividends or distributed earnings in item 135	4151	1			
137. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 135 minus item 136)	4152	1			

Section B — Debt and Other Intercompany Balances and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate — See Additional Instructions for Part V, Section B, on page 18 at the back of this form.

DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE

138. Are the U.S. Reporter named in item 1 AND this foreign affiliate both banks?

Note: A "bank" is a business entity engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, savings banks, bank holding companies and financial holding companies under the Gramm-Leach-Bliley Act.

4154 ¹ 1 Yes — Skip to item 144
 ¹ 2 No — Continue with item 139

If the answer to item 138 is no, report in items 139 and 140 all current and long-term intercompany receivables and payables between the U.S. Reporter and the 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 (i.e. the lease is for more than one year.) For **leases** and **derivative contracts** see **Additional Instructions** for Part V, Section B, on page 18 at the back of this form.

		Close FY 2009				Close FY 2008 (unrestated)			
		(1)				(2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
139. Receivables due to the foreign affiliate from the U.S. Reporter — Do not net against liabilities, item 140.	4155	1				2			
140. Liabilities owed to the U.S. Reporter by the foreign affiliate — Do not net against receivables, item 139.	4156	1				2			

INTEREST RECEIPTS AND PAYMENTS (GROSS OF WITHHOLDING TAXES) BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE

Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.

		Receipts by foreign affiliate from U.S. Reporter								Payments by foreign affiliate to U.S. Reporter							
		Gross of U.S. tax withheld				U.S. tax withheld				Gross of foreign tax withheld				Foreign tax withheld			
		(1)				(2)				(3)				(4)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
141. Interest on amounts reported in items 139 and 140, including interest on capital leases — Report interest receipts and interest payments at gross. Do not net the receipts against the payments.	4157	1				2				3				4			
		\$				\$				\$				\$			

142. – 143. Intentionally blank

Remarks

	1	2	3	4	5
4158					
4159					
BEA USE ONLY					

Part V — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate — Continued

Section C — Change 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 — See Additional Instructions for Part V, Section C, on page 19 at the back of this form.

Report transactions during the year 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 (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 (i.e., market) value of the consideration given (received) by the U.S. Reporter.

INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE		Amount			
		Bil.	Mil.	Thous.	Dols.
144. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons	4160	\$			
145. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify	4161				
146. Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons	4162				
DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE					
147. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons	4163				
148. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	4164				
149. Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons	4165				
150. TOTAL — Equals sum of items 144, 145, and 146, minus sum of items 147, 148, and 149	4166	\$			
For items 144 through 149, enter the amounts by which the transaction value —		For acquisition (1)		For liquidation or sale (2)	
		Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
151. Exceeds the value carried on the books of the affiliate	4167	\$		\$	
152. Is less than the value carried on the books of the affiliate	4168				

Section D — Reverse Ownership

153. Did the foreign affiliate have an equity interest in the U.S. Reporter? — Mark (X) one.

4169 1 Yes — Enter percent of ownership, to the tenth of one percent, and the dollar value of the equity owned at the end of FY 2009

2 No — Continue with item 154

CLOSE FY 2009						
Equity interest (1)	Voting interest (2)	Value of equity owned (3)				
		Bil.	Mil.	Thous.	Dols.	
1	2	3				
. %	. %	\$				

Remarks

BEA USE ONLY	4171	1	2
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**Part VI — U.S. Exports to and U.S. Imports from Foreign Affiliate —
Goods only valued f.a.s. at port of exportation; do not include services — See *Instruction Booklet, Part V.***

IMPORTANT NOTES

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2009. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

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, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; do not include services.

Capital goods — Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods.

Consigned goods — Include consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

In-transit goods — Exclude from exports and imports the value of 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 that country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit imports are goods 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).

Packaged general use computer software — Include exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. Do not include exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also do not include negotiated leasing fees for software that is to be used on networks.

Natural gas, electricity, and water — Report ONLY the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. DO NOT report the service value (transmission and distribution).

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

- 4172 1 "Shipped" basis
 2 "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.
 3 "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

Section A — U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)	TOTAL		Shipped by U.S. Reporter(s)		Shipped by other U.S. persons	
	(1)		(2)		(3)	
	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.
155. Total goods shipped in FY 2009 from the U.S. to this affiliate 4173	1		2		3	
BY INTENDED USE — Sum of items 156 through 158 must equal item 155	1		2		3	
156. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others 4174	1		2		3	
157. Goods for resale without further processing, assembly, or manufacture by affiliate 4175	1		2		3	
158. Other, including capital equipment — Specify 4176	1		2		3	
Section B — U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)	TOTAL		Shipped to U.S. Reporter(s)		Shipped to other U.S. persons	
	(1)		(2)		(3)	
	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.
159. Total goods shipped in FY 2009 to the U.S. by this affiliate 4178	1		2		3	

Remarks

BEA USE ONLY 4179	1	2	3
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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

Identification – Name of foreign affiliate as shown in item 2 of Form BE-10B

Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B. Continue listing onto as many copied pages as needed. **NOTE** — Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B or BE-10C, or be listed on Form BE-10D.

	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B or BE-10C, or as listed on Form BE-10D, in which the reporting affiliate holds a direct equity interest (1)	Affiliate identification number taken from the preprinted Form BE-10B or BE-10C, if provided, of each foreign affiliate listed in column (1) (2)	BEA USE ONLY (3)	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.)	
				Close FY 2009 (4)	Close FY 2008 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

www.bea.gov/help/information-for-survey-respondents.
 The historical survey form is no longer valid and is for information purposes only.

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 — Continued		Page No. <input type="text"/> of <input type="text"/> pages of this Supplement A		
Name of each foreign affiliate, as taken from item 2 of the Form BE-10B or BE-10C, or as listed on the Form BE-10D, in which the reporting affiliate holds a direct equity interest (1)	Affiliate identification number taken from the preprinted Form BE-10B or BE-10C, if provided, of each foreign affiliate listed in column (1) (2)	BEA USE ONLY (3)	Close FY 2009 (4)	Close FY 2008 (5)
Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the Identification block above <i>(Enter percentage to the nearest tenth.)</i>				
5016			. %	. %
5017			. %	. %
5018			. %	. %
5019			. %	. %
5020			. %	. %
5021			. %	. %
5022			. %	. %
5023			. %	. %
5024			. %	. %
5025			. %	. %
5026			. %	. %
5027			. %	. %
5028			. %	. %
5029			. %	. %
5030			. %	. %
5031			. %	. %
5032			. %	. %

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 Current survey forms are at www.bea.gov/help/information-for-survey-respondents.

B

Identification – Name of foreign affiliate as shown in item 2 of Form BE-10B

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 must be more than 10 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 item 2. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3. Continue listing onto as many copied pages as needed.

NOTE – Consolidate affiliates only if they are located in the same country and are in the same BEA 4-digit industry or are integral parts of the same business operation.

BEA USE ONLY	(1) Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B	(2) Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	(3) Percentage of direct ownership at close FY 2009 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)	(4) %
6002				%
6003				%
6004				%
6005				%
6006				%
6007				%
6008				%
6009				%
6010				%
6011				%
6012				%
6013				%
6014				%
6015				%

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 This historical survey form is no longer valid and is for information purposes only. Current survey forms are at

**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
FORM BE-10B
ADDITIONAL INSTRUCTIONS BY ITEM**

Part I — Identification of Foreign Affiliate

7. Country of location — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

12. Ownership by U.S. Reporter named in item 1.

Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

Voting interest is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

27.—35.

Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. See *Additional Instructions for Part II, Section A, item 41 below.*

Holding companies (ISI code 5512) must show total income as reported in item 46. To be considered a holding company, income from equity investments (items 42 and 43) must be more than 50 percent of total income (item 46). In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512 (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 19.*

40. Official identification number(s) — Details on official identification numbers for other countries:

- Australia 9-digit number (ACN) issued by the Australian Securities & Investments Commission
- Austria 10-digit number (Crefo) issued by the Creditreform
- Bulgaria 9-digit number (Bulstat) issued by the National Statistical Institute
- China 9-digit number (NOC) issued by the Bureau of Statistics
- Czech Republic 8-digit number (ICO) issued by the Czech Statistical Office
- Denmark 8-digit number (VAT) issued by the tax administration
- Finland 8-digit number (Business Identity Code) issued by the National Board of Patents and Registration and the Tax Administration
- Germany 10-digit number (Crefo) issued by the Creditreform
- Greece 9-digit number (VAT) issued by the tax administration
- Hungary 8-digit number (VAT) issued by the tax administration
- Poland 9-digit number (REGON) issued by the National Statistical Office
- Portugal 9-digit number (VAT) issued by the tax administration
- Russian Federation 8-digit number (OKPO) issued by the National Statistical Office
- Spain 9-digit number (VAT) issued by the tax administration

Part II — Financial and Operating Data of Foreign Affiliate

Section A — Income Statement

41. Sales or gross operating revenues, excluding sales taxes — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item. *Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 19.*

42. Income from equity investments in foreign affiliates — Report income from equity investments shown in item 57 of all foreign affiliates. Do not report interest income here. Report interest in item 41 or 45 as appropriate.

43. Income from other equity investments — Report income from equity investments included in item 58. For investments carried on the equity basis, report equity in earnings during the reporting period. For investments carried on the cost basis, report dividends. Do not include interest income here. Report interest in item 41 or 45 as appropriate.

45. Other income — Report non-operating and other income not included in items 41—44.

47. Cost of goods sold or services rendered and selling, general, and administrative expenses — Report operating expenses that relate to sales or gross operating revenues (item 41) 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. Companies with ISI codes 5221, 5224, 5229, 5231, 5238, 5252 and 5331 should include interest expense.

48. Foreign income taxes — Exclude production royalty payments and U.S. income taxes.

49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Report the net effect of any minority interest in the income and expense items as a lump sum in this item.

Section B — Balance Sheet

53. Inventories — Land development companies should exclude land held for resale (include in item 58). Finance and insurance companies should exclude inventories of marketable securities (include in item 58).

54. 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 FAS ASC Topic 840 (Formerly FAS 13). Exclude land held for resale.

55. Other property, plant, and equipment — Report gross book value of timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS ASC Topic 840 (Formerly FAS 13). Exclude all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. *However, insurance companies see **Special Instructions B.2, page 19.***)

57. Equity investments in other foreign affiliates of which this affiliate is a parent — Report this affiliate's equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. *(If this line has an entry, item 4 of this report must be answered "Yes," the BE-10B Supplement A must be completed, and item 42 should contain data.)*

58. Other assets — Include intangible assets net of amortization; cash; CDs representing cash on deposit with others; other equity investments (whether carried at cost or on the equity basis); noncurrent marketable securities; other investments and noncurrent trade accounts; and trade notes receivable net of allowance for doubtful items; and any other assets not reported elsewhere.

61. Other liabilities — Include noncurrent items, deferred taxes, minority interest in consolidated subsidiaries, and long-term debt.

63. Capital stock and additional paid-in capital — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.

64. Retained earnings (deficit) — Include earnings retained by the corporation and legally available for dividends, and earnings voluntarily restricted.

66. All other components — Include the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FAS ASC Topic 320 (Formerly FAS 115) and any other comprehensive income items required to be displayed separately from retained earnings as per FAS ASC Topic 220 (Formerly FAS 130).

Section C — Number of Employees and Employee Compensation

73. Research and development employees — 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).

74. Total employee compensation — Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

Wages and Salaries — Include 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.

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. Include employer contributions to benefit funds.

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 expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

Employee benefit plans — Include employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts and those that are voluntary. 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. Also, include deferred post-employment and post-retirement expenses per FAS ASC Topic 715 (Formerly FAS 106). If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

Part IV — Financial and Operating Data of Foreign Affiliate Greater Than \$300 Million

Section A — Distribution of Sales or Gross Operating Revenues

96.—99.

Disaggregate the total sales or gross operating revenues into sales of goods, sales of services, and investment income.

97. Sales of goods — Goods are normally economic outputs that are tangible. Report as sales of goods:

- Mass produced media, including exposed film, video tapes, DVDs, audio tapes, and CDs.
- Books, NOTE: Book publishers – To the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
- Energy trading activities where you take title to the goods. NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in item 98.
- Magazines and periodicals sold in retail stores. NOTE: Report subscription sales as sales of services in item 98.
- Packaged general use computer software.
- Structures sold by businesses in real estate.
- Revenues earned from building structures by businesses in construction.
- Electricity, natural gas, and water NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in item 98.

98. Sales of services — Services are normally economic outputs that are intangible. Report as sales of services:

- Advertising revenue.
- Commissions and fees earned by companies engaged in finance and real estate activities.
- Premiums earned by companies engaged in insurance activities. NOTE: Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. EXCLUDE all annuity premiums. Also EXCLUDE premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.
- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.
- Magazines and periodicals sold through subscriptions. NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in item 97.
- Newspapers.
- Pipeline transportation.
- Royalty income.
- Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.
- Computer systems design and related services.
- Negotiated licensing fees for software to be used on networks.
- Electricity transmission and distribution, natural gas distribution, and water distribution.

Report the source of real estate rental income in columns 2 through 7 based on the location of the property.

99. Investment income — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in item 98.

Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 7 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If 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) use the country of location of the intermediary.

Section B — Technology

106.—110. (Part III, 91. and 92.)

Research and development expenditures — R&D includes the following:

1. The planned, systematic pursuit of new knowledge or understanding toward general application (**basic research**);
2. The acquisition of knowledge or understanding to meet a specific, recognized need (**applied research**); and
3. The application of knowledge or understanding toward the production or improvement of a product, service, process, or method (**development**).

Basic research is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest.

Applied research applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives with respect to new products, services, processes, or methods.

Development is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems.

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

Exclude expenditures for quality control; routine product testing; market research; sales promotion, sales service, and other nontechnological activities; routine technical services; research in the social sciences or psychology; geological and geophysical exploration activities, and advertising programs to promote or demonstrate new products or processes.

Include all costs incurred to support R&D. Include wages, salaries, and related costs; materials and supplies consumed; R&D depreciation; cost of computer software used in R&D activities; utilities, such as telephone, telex, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization. Exclude capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.

Section C — Property, Plant and Equipment (PP&E)

113.—121. (Part III, 93.)

Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Exclude items the affiliate has sold under a capital lease.

Exclude from expenditures (items 116 and 117) all changes in PP&E resulting from a change in the entity (e.g., mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2009. Account for such changes in item 114.

For foreign affiliates engaged in exploring for or developing natural resources, include in items 116 and 117 exploration and development expenditures made during FY 2009 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include in item 120 adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2009.

118. Depreciation — Exclude depletion. Report depletion separately in item 119.

Part V — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate

Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Gains (Losses), Changes in All Other Components of Accumulated Other Comprehensive Income (Loss) and Dividends or Distributed Earnings

135. Dividends and distributed earnings — Report this item based on the books of the U.S. Reporter. Report amounts received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period.

Section B — Debt and Other Intercompany Balances, and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate

139.—141.

Leases — Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 139 and 140. Report the interest component under capital leases in item 141.

If the foreign affiliate has leased equipment to/from the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

- Include the FY 2009 closing net book value of the leased equipment in column 1, and
- Include the FY 2008 closing net book value of the leased equipment in column 2.

Derivative Contracts — Do NOT report either the value of outstanding financial derivative contracts or any payments or receipts resulting from the settlement of those contracts. For example, the settlements of interest rate derivatives should not be reported as interest or as another type of transaction on this form. Derivatives contracts are covered by the Treasury International Capital (TIC) Form D-Report of Holdings of, and Transactions in, Financial Derivatives Contracts with Foreign Residents.

Part V — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate — Continued

Section C — Change 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.

144.—146.

Increase in U.S. Reporter's Equity Interest in This Affiliate — For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 144 or 146 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

147.—149.

Decrease in U.S. Reporter's Equity Interest in This Affiliate — For an affiliate that is sold, report the sale price in item 147 or 149 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in column 1 of items 139 and 140) as zero. (If 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 investments written off, enter zero in items 147-149. Report the amount written off in item 151 or 152 as appropriate. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 145 as a capital contribution and include in the computation of item 151 or 152 as appropriate.

151.— 152.

Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate — 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 item 151 or 152 as appropriate. 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 151. Report the amount gross of U.S. income taxes, if any.

Special Instructions for Dealers in Financial Instruments, Finance Companies, Insurance Companies and Real Estate Companies

A. Certain gains (losses) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 44:

- impairment losses as defined by FAS ASC Topic 320 (Formerly FAS 115).
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142).

EXCLUDE from item 44, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in item 66 (all other components of accumulated other comprehensive income (loss)).

EXCLUDE from item 44, income from explicit fees and commissions. Include income from these fees and commissions as part of your income from operations in items 27 through 34.

2. Real estate companies — Include in item 44:

- impairment losses, as defined by FAS ASC Topic 360 (Formerly FAS 144), and
- goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142).

EXCLUDE the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 35 column 2, 41, 90 or 96, as appropriate and as sales of goods in item 97. Such expenses, including the net book value of the real estate sold, should be reported as cost of goods sold in item 47. Do not net the expenses against the revenues.

B. Special Instructions for insurance companies

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as: 1. non-trusted or free account assets and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet not in the liability section.
2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.

3. Instructions for reporting specific items

- a. Sales or gross operating revenues, excluding sales taxes (item 41) —** Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 42 and exclude certain gains (losses) that are to be reported in item 44.
- b. Certain gains (losses) (item 44) —** See Special Instructions, A.1.
- c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 47) —** 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.
- d. Sales of services (item 98, column 1) —** Include premium income and income from other services, if any. See **Additional Instructions** for Part IV, Section A, item 98, on page 18.
- e. Investment income (item 99, column 1) —** Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments, in accordance with Special Instructions, A.1. See **Additional Instructions** for Part IV, Section A, item 99, on page 18 to determine the location of the transactor of investment income.
- f. Current receivables (item 52) —** Include current items such as agent's balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (gross of allowances for doubtful items) arising from the ordinary course of business.
- g. Current liabilities (item 60) —** Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. Include policy reserves in "Other liabilities," item 61, unless they are clearly current liabilities.
- h. Expenditures for property, plant, and equipment (items 93, 116, and 117) —** Include expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other assets").
- i. Net book value of property, plant, and equipment (items 113 and 121) —** 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 (items 54, 55, and 56).

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

- 1110 Crop production
- 1120 Animal production
- 1130 Forestry and logging
- 1140 Fishing, hunting, and trapping
- 1150 Support activities for agriculture and forestry

MINING

- 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

UTILITIES

- 2211 Electric power generation, transmission, and distribution
- 2212 Natural gas distribution
- 2213 Water, sewage, and other systems

CONSTRUCTION

- 2360 Construction of buildings
- 2370 Heavy and civil engineering construction
- 2380 Specialty trade contractors

MANUFACTURING

- 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
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and 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 handtools
- 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
- 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, electromedical, 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

WHOLESALE TRADE, DURABLE GOODS

- 4231 Motor vehicles and motor vehicle parts and supplies
- 4232 Furniture and home furnishing
- 4233 Lumber and other construction materials
- 4234 Professional and commercial equipment and supplies
- 4235 Metal and mineral (except petroleum)
- 4236 Electrical and electronic goods
- 4237 Hardware, and plumbing and heating equipment and supplies
- 4238 Machinery, equipment, and supplies
- 4239 Miscellaneous durable goods

WHOLESALE TRADE, NON-DURABLE GOODS

- 4241 Paper and paper product
- 4242 Drugs and druggists' sundries
- 4243 Apparel, piece goods, and notions
- 4244 Grocery and related product
- 4245 Farm product raw material
- 4246 Chemical and allied products
- 4247 Petroleum and petroleum products
- 4248 Beer, wine, and distilled alcoholic beverage
- 4249 Miscellaneous nondurable goods

WHOLESALE TRADE, ELECTRONIC MARKETS AND AGENTS AND BROKERS

- 4251 Wholesale electronic markets and agents and brokers

RETAIL TRADE

- 4410 Motor vehicle and parts dealers
- 4420 Furniture and home furnishings
- 4431 Electronics and appliance
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage
- 4461 Health and personal care
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories
- 4510 Sporting goods, hobby, book, and music
- 4520 General merchandise
- 4530 Miscellaneous store retailers
- 4540 Non-store 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 directory publishers
- 5112 Software publishers
- 5121 Motion picture and video industries
- 5122 Sound recording industries
- 5151 Radio and television broadcasting
- 5152 Cable and other subscription programming
- 5171 Wired telecommunications carriers

- 5172 Wireless telecommunications carriers, except satellite
- 5174 Satellite telecommunications
- 5179 Other telecommunications
- 5182 Data processing, hosting, and related services
- 5191 Other information services

FINANCE AND INSURANCE

- 5221 Depository credit intermediation (Banking)
- 5223 Activities related to credit intermediation
- 5224 Nondepository credit intermediation
- 5229 Nondepository 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 finance vehicles

REAL ESTATE AND RENTAL AND LEASING

- 5310 Real estate
- 5321 Automotive equipment rental and leasing
- 5329 Other rental and leasing services
- 5331 Lessors of nonfinancial 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, public relations, 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

ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation
- 7220 Food services 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



**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL**

BE-10C (Report for Foreign Affiliate)

<p>REPORT ELECTRONICALLY: www.bea.gov/efile</p> <p>MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230</p> <p>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 20005</p> <p>FOR INFORMATION OR ASSISTANCE: E-mail: be10/11@bea.gov Telephone: (202) 606-5566 Fax: (202) 606-5312</p> <p>Please include your BEA Identification Number with all requests.</p> <p>Copies of instructions and blank forms: www.bea.gov</p>	<p>BEA USE ONLY</p>	<p>Affiliate ID Number</p>	<p>C</p>
<p>1. Name of U.S. Reporter of foreign affiliate — Same as item 1, Form BE-10A</p>			
<p>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., Forms BE-11 and BE-577.</p>			
<p>1002</p>			

IMPORTANT

Instruction Booklet — Contains additional instructions, definitions and detailed reporting requirements for completing this form.

Who must report — The U.S. Reporter must file Form BE-10C for:

- (1) each majority-owned foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative), but for which no one of these items was greater than \$80 million (positive or negative) at any time during the affiliate's 2009 fiscal year;
- (2) each minority-owned foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2009 fiscal year; and
- (3) each foreign affiliate for which no one of the items: total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2009 fiscal year that is a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C.

NOTE — If the foreign affiliate is exempt from being reported on Form BE-10C, see the reporting requirements for Form BE-10B and BE-10D. The foreign affiliate must be reported on one of those forms.

Due Date — A complete BE-10 report is due on the following dates:

- May 28**, 2010 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D
- June 30**, 2010 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

Translation of foreign currency financial and operating data into U.S. dollars — Use U.S. Generally Accepted Accounting Principles (FAS ASC Topic 830 (Formerly FAS 52)). See *Instruction Booklet, Part IV.B.*

Currency amounts — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. EXAMPLE — If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

98.7 %

Percentages — Report ownership percentages to a tenth of one percent:

Part I — Identification of Foreign Affiliate —
See Additional Instructions for Part I, on page 10 at the back of this form.

3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in different countries or in different 4-digit industries. See the *Instruction Booklet, Part I.B.2.d.(1)*. If your answer to this question is 2 or more, you must complete **Supplement B (page 9)** of this report. If this report is for a single foreign affiliate, enter "1" in the box.

1003	Number
	1

4. Country of incorporation or organization of this foreign affiliate — Mark (X) one.

1006	<input checked="" type="checkbox"/> 601 Australia <input type="checkbox"/> 302 Belgium <input type="checkbox"/> 202 Brazil <input type="checkbox"/> 100 Canada	<input type="checkbox"/> 650 China <input type="checkbox"/> 307 France <input type="checkbox"/> 308 Germany <input type="checkbox"/> 611 Hong Kong	<input type="checkbox"/> 313 Ireland <input type="checkbox"/> 314 Italy <input type="checkbox"/> 614 Japan <input type="checkbox"/> 213 Mexico	<input type="checkbox"/> 319 Netherlands <input type="checkbox"/> 325 Switzerland <input type="checkbox"/> 327 United Kingdom <input type="checkbox"/> Other — Specify
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5. Country of location — Country in which this foreign affiliate's physical assets are located or where its primary activity is carried out — Mark (X) one.

1007	<input checked="" type="checkbox"/> 601 Australia <input type="checkbox"/> 302 Belgium <input type="checkbox"/> 202 Brazil <input type="checkbox"/> 100 Canada	<input type="checkbox"/> 650 China <input type="checkbox"/> 307 France <input type="checkbox"/> 308 Germany <input type="checkbox"/> 611 Hong Kong	<input type="checkbox"/> 313 Ireland <input type="checkbox"/> 314 Italy <input type="checkbox"/> 614 Japan <input type="checkbox"/> 213 Mexico	<input type="checkbox"/> 319 Netherlands <input type="checkbox"/> 325 Switzerland <input type="checkbox"/> 327 United Kingdom <input type="checkbox"/> Other — Specify
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6. The ending date of this foreign affiliate's 2009 fiscal year — The foreign affiliate's financial reporting year that has an ending date in calendar year 2009. See <i>Instruction Booklet, Part II.A.</i>	1009	Month	Day	Year
		1		2009

Part I — Identification of Foreign Affiliate — Continued

7. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2009?

1010 ¹ 1 **Yes, and this is its initial report** — Affiliate was not previously owned by the U.S. Reporter
 If "Yes," did the U.S. Reporter — Mark (X) one

- ² 1 Establish the foreign affiliate?
- ² 2 Acquire a voting interest of 10 percent or more in an existing foreign company from a foreign person?
- ² 3 Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — Give name and address of U.S. person.

Enter date

Month	Year
³	

¹ 2 **Yes, and this is its final report** —
 If "Yes," was the affiliate — Mark (X) one

- ² 4 Merged or reorganized?
- Sold:
- ² 5 to a U.S. person? — Give name and address of U.S. person.

Enter date

Month	Year
³	

- ² 6 to a foreign person?
- ² 7 Liquidated?
- ² 8 Seized?

¹ 3 **No**

	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	2009 (1)	2008 (2)	2009 (3)	2008 (4)
8. U.S. Reporter named in item 1 — Report equity interest and voting interest.	1	2	3	4
9. Other foreign affiliate(s) of U.S. Reporter named in item 1 — If entry is made here, complete items 16 and 17.	1012	. %	. %	. %
10. Other U.S. Reporter(s) of this foreign affiliate	1013	. %	. %	. %
11. Foreign affiliate(s) of other U.S. Reporter(s)	1014	. %	. %	. %
12. Other U.S. persons	1015	. %	. %	. %
13. Foreign persons in this affiliate's country of location (not reported above)	1016	. %	. %	. %
14. All other foreign persons (not reported above)	1017	. %	. %	. %
15. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 8 through 14	1018	. %	. %	. %
16. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — If there is an entry in item 9, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.B.1.c. , for instructions on how to calculate indirect ownership percentages.	1019	100.0 %	100.0 %	
17. Identification of foreign affiliate parent(s) — If there is an entry in item 9, column (3) or column (4) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.	1020	. %	. %	. %

Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number <i>Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i>	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 2009 (b)	Close FY 2008 (c)	
(a)				(d)
a.	1191	2	3	
b.	1192	2	3	
c.	1193	2	3	
d. TOTAL — Must equal percentages entered in Item 9	1021	2	3	
BEA USE ONLY	1025	1	2	3
	1026	1	2	3
	1027	1	2	3

Part I — Identification of Foreign Affiliate — Continued

18. Major activity of foreign affiliate — Mark (X) one

Select the one activity below that best describes the major activity of the foreign affiliate. For an inactive affiliate, select the activity based on its last active period; for "start-ups," select the intended activity.

- | | | | | |
|------|----------------------------|--|----------------------------|----------------------|
| 1028 | <input type="checkbox"/> 1 | Producer of goods | <input type="checkbox"/> 4 | Provider of services |
| | <input type="checkbox"/> 2 | Seller of goods the foreign affiliate does not produce | <input type="checkbox"/> 5 | Other — Specify |
| | <input type="checkbox"/> 3 | Producer or distributor of information | | |

19. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets.")

1029

Industry classification of foreign affiliate (based on sales or gross operating revenues) — Enter the BEA 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code. For a full explanation of each code, see the Guide to Industry Classifications for International Surveys, 2007 . For an inactive affiliate, base the industry classification(s) on its last active period; for "start-ups" with no sales, show the intended activity(ies). Holding companies (ISI code 5512) must show total income. <i>Holding companies see Additional Instructions for Part I, items 20-24, on page 10 at the back of this form.</i>	ISI code	Sales or gross operating revenues			
		(1)	(2)		
		Bil.	Mil.	Thous.	Dols.
20. Largest sales or gross operating revenues	1030	2			
21. 2nd largest sales or gross operating revenues	1031	2			
22. 3rd largest sales or gross operating revenues	1032	2			
23. Sales or gross operating revenues not accounted for above	1037	2			
24. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 20 through 23 (Must equal item 25 and also item 70, column (1).)	1038	2			

	1	2	3	4	5
1039					
BEA USE ONLY	1040				

Part II — Financial and Operating Data of Foreign Affiliate

Section A — Income Statement Items — See <i>Additional Instructions</i> for Part II, Section A, on page 10 at the back of this form.	Amount			
	Bil.	Mil.	Thous.	Dols.
25. Sales or gross operating revenues, excluding sales taxes — Must equal item 24, column (2) and also item 70, column (1). (Dealers in financial instruments see <i>Special Instructions, A.1., page 11</i> ; insurance companies see <i>Special Instructions, B.3.a., page 11</i> .)	2041			
26. Certain gains (losses) — Report gross amount before income tax effect.	2044			
27. Foreign income taxes — Provision for foreign income taxes for FY 2009	2048			
28. Net income (loss)	2051			

Section B — Number of Employees and Employee Compensation — See *Additional Instructions Part II, Section B, on page 10 at the back of this form.*

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2009 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2009. If the number of employees at the end of FY 2009 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2009. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. DO NOT include compensation of contract workers and other workers not carried on the payroll of this affiliate.

NUMBER OF EMPLOYEES	Number of employees			
29. TOTAL NUMBER OF EMPLOYEES	2105			

EMPLOYEE COMPENSATION	Amount			
	Bil.	Mil.	Thous.	Dols.
30. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and b. Employee benefit plans — Employer expenditures for all employee benefit plans	2110			

31. If total employee compensation, item 30, is zero, is the compensation on the payroll of another foreign affiliate?

- 2111 1 Yes
 2 No — Explain why compensation is zero.

BEA USE ONLY

2116

Part II — Financial and Operating Data of Foreign Affiliate — Continued

Section C — Balance Sheet of Foreign Affiliate — See Additional Instructions for Part II, Section C, on page 10 at the back of this form. Do not report accounts receivable and payable between the U.S. Reporter and its foreign affiliate as a net amount.					BALANCES								
					Close of FY 2009 (1)				Close of FY 2008 (unrestated) (2)				
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
ASSETS (Insurance companies see Special Instructions , B.2. and B.3.c., page 11)					1					2			
32. Property, plant, and equipment, net					2150	\$				\$			
33. Other assets					1					2			
					2152								
34. TOTAL ASSETS — Sum of items 32 and 33					2090	\$				\$			
35. TOTAL LIABILITIES					2094	\$				\$			
OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 36 through 42					1					2			
36. Capital stock and additional paid-in capital					2095								
37. Retained earnings (deficit)					2096								
Accumulated other comprehensive income (loss)					Close FY 2009 (1)				Close FY 2008 (Unrestated) (2)				
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
38. Translation adjustment component					1				2				
					2097	\$			\$				
39. All other components					1				2				
					2098	\$			\$				
40. Total accumulated other comprehensive income (loss) — Equals sum of items 38 and 39					2099								
41. Other — Include treasury stock and involuntarily (or legally) restricted earnings — Specify					1					2			
					2100								
42. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals item 34 minus item 35 and, equals the sum of items 36, 37, 40, and 41					2101	\$				\$			
OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 43 and 44					1					2			
43. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals Item 34 minus item 35					2102	\$				\$			
44. Translation adjustment — Cumulative amount at year end (per FAS ASC Topic 830 (Formerly FAS 52)) — That portion of item 43 representing the affiliate's cumulative translation adjustment account					2103								

Section D — Property, Plant and Equipment (PP&E) and Depreciation and Depletion — See Additional Instructions for Part II, Section D, on page 10 at the back of this form. (Insurance companies also see Special Instructions, B.3.d., page 11)					Amount				
					Bil.	Mil.	Thous.	Dols.	
45. Expenditures for new and used property, plant, and equipment (PP&E) — PP&E includes land, timber, mineral 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, but excludes other types of intangible assets, and land held for resale.					1				
					2157	\$			
46. Current-period depreciation and depletion — Current-period charges against property, plant, and equipment included in item 32.					1				
					2158				

47. - 50. Intentionally blank

Remarks

BEA USE ONLY					1				2
					2159				

Part III — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate

Use Part III to report the line of direct ownership included in item 8, if any, and to report direct financial positions or transactions between the U.S. Reporter and the foreign affiliate.

51. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 2009 fiscal year (i.e., is any column of item 8 greater than zero)? – Mark (X) one.

4145

1	1
1	2

 Yes — Continue with item 52
 No — Complete Section B of Part III and then continue with item 66 of Part IV

Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings — See *Additional Instructions* for Part III, Section A, on page 10 at the back of this form.

Enter the amounts that represent the U.S. Reporter's equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the directly held equity interest.

				Amount			
				Bil.	Mil.	Thous.	Dols.
52. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income, item 28.	4146	\$					
53. Dividends on common and preferred stock of incorporated foreign affiliate (Exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — gross amount.	4150		1				

Section B — Debt and Other Intercompany Balances and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate — See *Additional Instructions* for Part III, Section B, on page 11 at the back of this form.

DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE

54. Are the U.S. Reporter named in item 1 AND this foreign affiliate both banks?

Note: A "bank" is a business entity engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, foreign branches and agencies of U. S. banks whether or not they accept deposits abroad, savings and loans, savings banks, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.

4154

1	1
1	2

 Yes — Skip to item 58
 No — Continue with item 55

If the answer to item 54 is no, report in items 55 and 56 all current and long-term intercompany receivables and payables between the U.S. Reporter and the 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 **leases** and **derivative contracts** see *Additional Instructions* for Part III, Section B, on page 11 at the back of this form.

55. Receivables due to the foreign affiliate from the U.S. Reporter — Do not net against liabilities, item 56.

56. Liabilities owed to the U.S. Reporter by the foreign affiliate — Do not net against receivables, item 55.

				Close FY 2009 (1)				Close FY 2008 (unrestated) (2)			
				Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
55. Receivables due to the foreign affiliate from the U.S. Reporter — Do not net against liabilities, item 56.	4155	\$	1					\$	2		
56. Liabilities owed to the U.S. Reporter by the foreign affiliate — Do not net against receivables, item 55.	4156		1						2		

INTEREST RECEIPTS AND PAYMENTS (GROSS OF WITHHOLDING TAXES) BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE

Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.

57. Interest on amounts reported in items 55 and 56, including interest on capital leases — Report interest receipts and interest payments at gross. Do not net the receipts against the payments.

				Receipts by foreign affiliate from U.S. Reporter – gross of U.S. tax withheld (1)				Payments by foreign affiliate to U.S. Reporter – gross of foreign tax withheld (2)			
				Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
57. Interest on amounts reported in items 55 and 56, including interest on capital leases — Report interest receipts and interest payments at gross. Do not net the receipts against the payments.	4157	\$	1					\$	3		

Remarks

Part III — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate — Continued

Section C — Change 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 — See *Additional Instructions* for Part III, Section C, on page 11 at the back of this form.

Report transactions during the year 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 (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 (i.e., market) value of the consideration given (received) by the U.S. Reporter.**

INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE	Amount			
	Bil.	Mil.	Thous.	Dols.
58. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons	4160			\$
59. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify	4161			
60. Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons	4162			
DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE				
61. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons	4163			
62. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	4164			
63. Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons	4165			
64. TOTAL — Equals sum of items 58, 59, and 60, minus sum of items 61, 62, and 63	4166			\$
65. Intentionally blank				

Part IV — U.S. Exports to and Imports from Foreign Affiliate — Goods only valued f.a.s. at port of exportation; do not include services — See *Instruction Booklet, Part V.*

IMPORTANT NOTES

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2009. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

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, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; do not include services.

Capital goods — Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods.

Consigned goods — Include consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

In-transit goods — Exclude from exports and imports the value of 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 that country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit imports are goods 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).

Packaged general use computer software — Include exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. Do not include exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also do not include negotiated leasing fees for software that is to be used on networks.

Natural gas, electricity, and water — Report ONLY the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. DO NOT report the service value (transmission and distribution).

U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)	TOTAL (1)				Shipped by U.S. Reporter(s) (2)				Shipped by other U.S. persons (3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
66. Total goods shipped in FY 2009 from the U.S. to this affiliate	4173			\$				\$				\$
U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)	TOTAL (1)				Shipped to U.S. Reporter(s) (2)				Shipped to other U.S. persons (3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
67. Total goods shipped in FY 2009 to the U.S. by this affiliate	4178			\$				\$				\$
68. Intentionally blank												
Remarks												
BEA USE ONLY	4179											

Part V — Other Detailed Financial and Operating Data of Majority-Owned Foreign Affiliate —
 See **Additional Instructions** for Part V, on page 11 at the back of this form

69. Is this a majority owned affiliate? — See Instruction Booklet, Part II.O.

2123

1 1

Yes — Continue with item 70

1 2

No — Skip items 70 through 73 and continue with the Supplement A on page 8.

DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES

70. Sales or gross operating revenues, excluding sales taxes	TOTAL Column (1) equals the sum of columns (2) through (7)				Local sales		Sales to U.S.		Sales to other countries	
					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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)			
Column (1) equals item 25.	Bil. Mil. Thous. Dols.									
2154	\$	\$	\$	\$	\$	\$	\$	\$	\$	

INTEREST AND TAXES

	Amount			
	Bil.	Mil.	Thous.	Dols.
71. Interest income — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in item 25. Do not net against interest expensed, item 72.	1			
2124	\$			
72. Interest expensed or capitalized — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 71.	1			
2125				
73. 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 —	1			
2127				

Remarks

BEA USE ONLY 2128	1	2	3	4	5
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Identification — Name of foreign affiliate as shown in item 2 of Form BE-10C

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-10C

Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10C. Continue listing onto as many copied pages as needed. **NOTE** — Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B or BE-10C, or be listed on Form BE-10D.

	(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B or BE-10C, or as listed on Form BE-10D, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B or BE-10C, if provided, of each foreign affiliate listed in column (1)	(3) BEA USE ONLY	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.)	
				Close FY 2009 (4)	Close FY 2008 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

This historical survey form is no longer valid and is for information purposes only. www.bea.gov/help/information-for-survey-respondents.

C

Identification — Name of foreign affiliate as shown in item 2 of Form BE-10C

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 must be more than 10 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 item 2, of Form BE-10C. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10C. Continue listing onto as many copied pages as needed.

NOTE – Consolidate affiliates only if they are located in the same country and are in the same BEA 4-digit industry or are integral parts of the same business operation.

(1) BEA USE ONLY	(2) Name and country of location of each foreign affiliate fully consolidated in this Form BE-10C	(3) Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	(4) Percentage of direct ownership at close FY 2009 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
6002			%
6003			%
6004			%
6005			%
6006			%
6007			%
6008			%
6009			%
6010			%
6011			%
6012			%
6013			%
6014			%
6015			%

This historical survey form is no longer valid and is for information purposes only. Current survey forms are at www.bea.gov/help/information-for-survey-respondents.

2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
FORM BE-10C
ADDITIONAL INSTRUCTIONS BY ITEM

Part I — Identification of Foreign Affiliate

5. Country of location — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

8. Ownership by U.S. Reporter named in item 1.

Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

Voting interest is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

20. – 24.

Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. See **Additional Instructions** for Part II, Section A, item 25 below.

Holding companies (ISI code 5512) must show total income. To be considered a holding company, income from equity investments must be more than 50 percent of total income. In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512, (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 11.*

Part II — Financial and Operating Data of Foreign Affiliate

Section A — Income Statement

25. Sales or gross operating revenues, excluding sales taxes — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 11.*

26. Certain gains (losses) — Read the following instructions carefully as they may deviate from what is normally required by Generally Accepted Accounting Principles. Report at **gross before** income tax effect. Include income tax effect in item 27. Report gains (losses) resulting from:

- a. Sale or other disposition of financial assets including investment securities; FAS ASC Topic 320 (Formerly FAS 115 - Accounting for Certain Investments in Debt and Equity Securities) holding gains (losses) on securities classified as trading securities; FAS ASC Topic 320 impairment losses; and gains (losses) derived from derivative instruments;
- b. Sale or disposition of land, other property, plant and equipment, or other assets, and FAS ASC Topic 360 (Formerly FAS 144 - Accounting for the Impairment or Disposal of Long-lived Assets) impairment losses. Exclude gains (losses) from the sale of inventory assets in the ordinary course of trade or business;
- c. Goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142 - Goodwill and Other Intangible Assets);
- d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. Exclude actual payments, or charges to establish reserves for future actual payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;
- e. Disposals of discontinued operations. Exclude income from the operations of a discontinued segment. Report such income as part of your income from operations in items 24 and 25;
- f. Re-measurement of the foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;
- g. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters, after estimated insurance reimbursement. Include other material items, including write-ups, write-downs, write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. Exclude legal judgments and settlements;
- h. The cumulative effect of a change in accounting principle;
- i. The cumulative effect of a change in the estimate of stock compensation forfeitures under FAS ASC Topic 718 (Formerly FAS 123(R) - Share-Based Payments).

*Dealers in financial instruments and finance, insurance, and real estate companies, see **Special Instructions**, page 11.*

27. Foreign income taxes — Exclude production royalty payments and U.S. income taxes.

Section B — Number of Employees and Employee Compensation

30. Total employee compensation — Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

Wages and salaries — Include 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.

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. Include employer contributions to benefits funds.

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 expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

Employee benefit plans — Include employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts and those that are voluntary. 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. Also, include deferred post-employment and post-retirement expenses per FAS ASC Topic 715 (Formerly FAS 106). If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

Section C — Balance Sheet

32. Property, plant, and equipment, net — Report **NET** book value of land, timber, mineral rights and similar rights owned. Also include net book value of structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate.

Include items on capital leases from others, per FAS ASC Topic 840 (Formerly FAS 13). **Exclude** all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records.)

*Insurance companies see **Special Instructions**, page 11.*

36. Capital stock and additional paid-in capital — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.

37. Retained earnings (deficit) — Include earnings retained by the corporation and legally available for dividends, and earnings voluntarily restricted.

39. All other components — Include the cumulative balance of unrealized gains (losses) due to changes in the valuation of available-for-sale securities per FAS ASC Topic 320 (Formerly FAS 115) and any other comprehensive income items required to be displayed separately from retained earnings as per FAS ASC Topic 220 (Formerly FAS 130).

Section D — Property, Plant and Equipment and Depreciation and Depletion

45. Expenditures for new and used property, plant, and equipment (PP&E) — Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Do not include items the affiliate has sold under a capital lease.

Exclude from expenditures all changes in PP&E resulting from a change in the entity (e.g., mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2009.

For foreign affiliates engaged in exploring for or developing natural resources, include exploration and development expenditures made during FY 2009 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Do not include adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2009.

*Insurance companies see **Special Instructions**, page 11.*

Part III — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate

Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings

53. Dividends and distributed earnings — Report this item based on the books of the U.S. Reporter. Report amounts received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period.

Part III — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate — Continued

Section B — Debt and Other Intercompany Balances and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate

55. - 56.

Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate

Leases — Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 55 and 56. Report the interest component under capital leases in item 57.

If the foreign affiliate has leased equipment to/from the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

- Include the FY 2009 closing net book value of the leased equipment in column 1, and
- Include the FY 2008 closing net book value of the leased equipment in column 2.

Derivative Contracts — Do NOT report either the value of outstanding financial derivative contracts or any payments or receipts resulting from the settlement of those contracts. For example, the settlements of interest rate derivatives should not be reported as interest or as another type of transaction on this form. Derivatives contracts are covered by the Treasury International Capital (TIC) Form D-Report of Holdings of, and Transactions in, Financial Derivatives Contracts with Foreign Residents.

Section C — Change 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

58. - 60.

Increase in U.S. Reporter's Equity Interest in This Affiliate —

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 58 or 60 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

61. - 63.

Decrease in U.S. Reporter's Equity Interest in This Affiliate —

For an affiliate that is sold, report the sales price in item 61 or 63 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in column 1 of items 55 and 56) as zero. If 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 investments written off, enter zero in items 61-63. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 59 as a capital contribution.

Part V — Other Detailed Financial and Operating Data of Majority-Owned Foreign Affiliate

70. **Distribution of sales or gross operating revenues** — Report the source of real estate rental income in columns 2 through 7 based on the location of the property. Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 7 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If 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) use the country of location of the intermediary.

Special Instructions for Dealers in Financial Instruments, Finance Companies, Insurance Companies and Real Estate Companies

A. Certain gains (losses) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 26:

- impairment losses as defined by FAS ASC Topic 320 (Formerly FAS 115),
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142).

EXCLUDE from item 26, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in item 39 (all other components of accumulated other comprehensive income (loss)).

EXCLUDE from item 26, income from explicit fees and commissions. Include income from these fees and commissions as part of your income from operations in items 20 through 23.

2. Real estate companies — Include in item 26:

- impairment losses, as defined by FAS ASC Topic 360 (Formerly FAS 144), and
- goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142).

EXCLUDE the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 24, 25, and 70. Do not net the expenses against the revenues.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as:
1. non-trusted or free account assets and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet not in the liability section.
2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.

3. Instructions for reporting specific items

- a. Sales or gross operating revenues, excluding sales taxes (item 25)** — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises and exclude certain realized and unrealized gains or losses that are to be reported in item 26.
- b. Certain gains (losses) (item 26)** — See Special Instructions, A.1.
- c. Net book value of property, plant, and equipment (item 32)** — Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET.
- d. Expenditures for property, plant, and equipment (item 45)** — Include expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other assets").

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

- 1110 Crop production
- 1120 Animal production
- 1130 Forestry and logging
- 1140 Fishing, hunting, and trapping
- 1150 Support activities for agriculture and forestry

MINING

- 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

UTILITIES

- 2211 Electric power generation, transmission, and distribution
- 2212 Natural gas distribution
- 2213 Water, sewage, and other systems

CONSTRUCTION

- 2360 Construction of buildings
- 2370 Heavy and civil engineering construction
- 2380 Specialty trade contractors

MANUFACTURING

- 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
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and 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
- 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, electromedical, 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

WHOLESALE TRADE, DURABLE GOODS

- 4231 Motor vehicles and motor vehicle parts and supplies
- 4232 Furniture and home furnishing
- 4233 Lumber and other construction materials
- 4234 Professional and commercial equipment and supplies
- 4235 Metal and mineral (except petroleum)
- 4236 Electrical and electronic goods
- 4237 Hardware, and plumbing and heating equipment and supplies
- 4238 Machinery, equipment, and supplies
- 4239 Miscellaneous durable goods

WHOLESALE TRADE, NON-DURABLE GOODS

- 4241 Paper and paper product
- 4242 Drugs and druggists' sundries
- 4243 Apparel, piece goods, and notions
- 4244 Grocery and related product
- 4245 Farm product raw material
- 4246 Chemical and allied products
- 4247 Petroleum and petroleum products
- 4248 Beer, wine, and distilled alcoholic beverage
- 4249 Miscellaneous nondurable goods

WHOLESALE TRADE, ELECTRONIC MARKETS AND AGENTS AND BROKERS

- 4251 Wholesale electronic markets and agents and brokers

RETAIL TRADE

- 4410 Motor vehicle and parts dealers
- 4420 Furniture and home furnishings
- 4431 Electronics and appliance
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage
- 4461 Health and personal care
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories
- 4510 Sporting goods, hobby, book, and music
- 4520 General merchandise
- 4530 Miscellaneous store retailers
- 4540 Non-store 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 directory publishers
- 5112 Software publishers
- 5121 Motion picture and video industries
- 5122 Sound recording industries
- 5151 Radio and television broadcasting
- 5152 Cable and other subscription programming

- 5171 Wired telecommunications carriers
- 5172 Wireless telecommunications carriers, except satellite
- 5174 Satellite telecommunications
- 5179 Other telecommunications
- 5182 Data processing, hosting, and related services
- 5191 Other information services

FINANCE AND INSURANCE

- 5221 Depository credit intermediation (Banking)
- 5223 Activities related to credit intermediation
- 5224 Nondepository credit intermediation
- 5229 Nondepository 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 finance vehicles

REAL ESTATE AND RENTAL AND LEASING

- 5310 Real estate
- 5321 Automotive equipment rental and leasing
- 5329 Other rental and leasing services
- 5331 Lessors of nonfinancial 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, public relations, 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

ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation
- 7220 Food services 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



**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL
BE-10D (Report for Foreign Affiliate(s))**

REPORT ELECTRONICALLY:
www.bea.gov/efile

BEA USE ONLY

Reporter ID Number

D

MAIL REPORTS TO:

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

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 20005

FOR INFORMATION OR ASSISTANCE:

E-mail: be10/11@bea.gov
Telephone: (202) 606-5566
Fax: (202) 606-5312

Please include your BEA Identification Number with all requests.

Copies of instructions and blank forms:
www.bea.gov

1. Name of U.S. Reporter of foreign affiliate(s) — Same as item 1, Form BE-10A

This historical survey form is no longer valid and is for information purposes only. Current survey forms are at www.bea.gov/help/information-for-survey-respondents.

IMPORTANT

Instruction Booklet — Contains additional instructions, definitions and detailed reporting requirements for completing this form.

Who Must Report — The U.S. Reporter must file Form BE-10D for all foreign affiliates for which no one of the items: total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2009 fiscal year. If, however, a foreign affiliate meeting the reporting requirements for Form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.

NOTE — If the foreign affiliate is not required to be reported on Form BE-10D, see the reporting requirements for Form BE-10B and BE-10C. The foreign affiliate must be reported on one of those forms.

Due date — A complete BE-10 report is due on the following dates:

May 28, 2010 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D

June 30, 2010 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

Foreign affiliate's 2009 fiscal year — The foreign affiliate's financial reporting year that has an ending date in calendar year 2009. See *Instruction Booklet, Part II.A*.

Example — If the financial reporting year ended on March 31, report for the 12-month period ended March 31, **2009**.

Translation of foreign currency financial and operating data into U.S. dollars — Use U.S. Generally Accepted Accounting Principles (FAS ASC Topic 830 (Formerly FAS 52)). See *Instruction Booklet, Part IV.B*.

Currency amounts — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. **EXAMPLE** — If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

Percentages — Report ownership percentages to a tenth of one percent:

98.7 %

Instructions for Schedule starting on page 3.

Country of location — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

Primary Industry Code (based on sales or gross operating revenues) — Enter the BEA 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code from the list on page 8. For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2007**. For an inactive affiliate, enter an ISI code based on its last active period. To be considered a holding company (ISI code 5512), income from equity investments must be more than 50 percent of total income.

Number of Employees — Employees on the payroll at the end of FY 2009 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2009. If the number of employees at the end of FY 2009 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2009. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

U.S. Reporter's Percentage of Ownership in the Foreign Affiliate: Calculation of ownership percentage — A U.S. Reporter's ownership interest in a foreign business enterprise may be directly held, 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 the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise. The U.S. Reporter must sum all direct and indirect lines of ownership interest in the foreign business enterprise to determine its ownership interest. Note — An associated group is deemed to be one U.S. Reporter. See *Instruction Booklet, Part 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 that the U.S. Reporter has 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 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.

Sales or Gross Operating Revenues of Foreign Affiliate, by Industry of Sales or Gross Operating Revenues — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers.

Affiliates classified in ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 include interest income. Insurance companies with ISI codes 5243 and 5249 should include gross investment income. *Dealers in financial instruments and finance, insurance, and real estate companies see Special Instructions below.*

Holding companies (ISI code 5512) must show total income. ISI code 5512 (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by the affiliate is from non-holding company activities.

Debt and Other Intercompany Balances Between the U.S. Reporter and the 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 (i.e., the lease is for more than one year). **Do not net** receivables and payables. **EXCLUDE** the value of outstanding financial derivatives contracts and any payments or receipts resulting from the settlement of those contracts. (For affiliates that are foreign banking affiliates of U.S. parents that are also banks, do not report debt and other intercompany balances.)

SPECIAL INSTRUCTIONS FOR DEALERS IN FINANCIAL INSTRUMENTS, FINANCE COMPANIES, INSURANCE COMPANIES AND REAL ESTATE COMPANIES

A. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies —

Sales or gross operating revenues:

INCLUDE income from explicit fees and commissions.

EXCLUDE

- Impairment losses as defined by FAS ASC Topic 320 (Formerly FAS 115),
- Realized gains and losses on trading or dealing,
- Unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement or are taken to other comprehensive income, and
- Goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142).

B. Real estate companies —

Sales or gross operating revenues:

INCLUDE the revenues earned from the sale of real estate you own. Do not net the expenses against the revenues.

EXCLUDE

- Impairment losses as defined by FAS ASC Topic 360 (Formerly FAS 144), and
- Goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142).

C. Insurance companies —

Assets:

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders.

Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as: 1. non-trusteed or free account assets and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible.

2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.

Sales or gross operating revenues:

INCLUDE items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature.

EXCLUDE

- Income from equity investments in unconsolidated business enterprises, and
- Certain gains (losses).

Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

- Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

0	Name of foreign affiliate and country of location		3	Primary industry code	Number of employees	U.S. Reporter's percentages of ownership		Total assets		Total liabilities		Sales or gross operating revenues		Net income (loss) after foreign income tax		Debt and other intercompany balances: Owed to U.S. Reporter by foreign affiliate		Owed to foreign affiliate by U.S. Reporter	
	Name	Country				7	8	9	10	11	12	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.
1						5	6	000	000	000	000	000	000	000	000	000	000	000	000
2						5	6	000	000	000	000	000	000	000	000	000	000	000	000
3						5	6	000	000	000	000	000	000	000	000	000	000	000	000
4						5	6	000	000	000	000	000	000	000	000	000	000	000	000
5						5	6	000	000	000	000	000	000	000	000	000	000	000	000
6						5	6	000	000	000	000	000	000	000	000	000	000	000	000
7						5	6	000	000	000	000	000	000	000	000	000	000	000	000
8						5	6	000	000	000	000	000	000	000	000	000	000	000	000
9						5	6	000	000	000	000	000	000	000	000	000	000	000	000

This historical survey form is no longer valid and is for information purposes only. Current survey forms are at www.bea.gov/help/information-for-survey-respondents.

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(Continued) Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

- Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

0	Name of foreign affiliate and country of location	3	Primary industry code	4	Number of employees	5		6		7		8		9		10		11		12		
						Direct	Indirect	%	%	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.
1	Name Country	3	4	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
2	Name Country	3	4	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
3	Name Country	3	4	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
4	Name Country	3	4	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
5	Name Country	3	4	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
6	Name Country	3	4	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
7	Name Country	3	4	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
8	Name Country	3	4	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
9	Name Country	3	4	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

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BEA USE ONLY – Name of U.S. Reporter

Reporter ID number

501

(Continued) Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

- Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

0	Name of foreign affiliate and country of location		3	Primary industry code	Number of employees	U.S. Reporter's percentages of ownership		Total assets		Total liabilities		Sales or gross operating revenues		Net income (loss) after foreign income tax		Debt and other intercompany balances: Owed to U.S. Reporter by foreign affiliate		Owed to foreign affiliate by U.S. Reporter		
	Name	Country				7	8	9	10	11	12	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.
1						5	6													
2						5	6													
3						5	6													
4						5	6													
5						5	6													
6						5	6													
7						5	6													
8						5	6													
9						5	6													

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BEA USE ONLY – Name of U.S. Reporter

Reporter ID number

(Continued) Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

- Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

Debt and other intercompany balances:
Owed to U.S. Reporter by foreign affiliate

Net income (loss) after foreign income tax

Sales or gross operating revenues

Total liabilities

Total assets

U.S. Reporter's percentages of ownership

Number of employees

Primary industry code

Name of foreign affiliate and country of location

0	Name	Country	3	4	5	6	7		8		9		10		11		12	
							Direct	Indirect	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.
1	Name	Country	3	4	5	6	Direct	Indirect	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$
2	Name	Country	3	4	5	6	Direct	Indirect	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$
3	Name	Country	3	4	5	6	Direct	Indirect	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$
4	Name	Country	3	4	5	6	Direct	Indirect	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$
5	Name	Country	3	4	5	6	Direct	Indirect	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$
6	Name	Country	3	4	5	6	Direct	Indirect	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$
7	Name	Country	3	4	5	6	Direct	Indirect	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$
8	Name	Country	3	4	5	6	Direct	Indirect	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$
9	Name	Country	3	4	5	6	Direct	Indirect	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$

This historical survey form is no longer valid and is for information purposes only. Current survey forms are at www.bea.gov/help/information-for-survey-respondents.

BEA USE ONLY – Name of U.S. Reporter

Reporter ID number

503

(Continued) Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

- Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

0	Name of foreign affiliate and country of location		3	Primary industry code	Number of employees	U.S. Reporter's percentages of ownership		Total assets		Total liabilities		Sales or gross operating revenues		Net income (loss) after foreign income tax		Debt and other intercompany balances: Owed to U.S. Reporter by foreign affiliate		Owed to foreign affiliate by U.S. Reporter		
	Name	Country				7	8	9	10	11	12	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.
1						5	6													
2						5	6													
3						5	6													
4						5	6													
5						5	6													
6						5	6													
7						5	6													
8						5	6													
9						5	6													

This historical survey form is no longer valid and is for information purposes only. Current survey forms are at www.bea.gov/help/information-for-survey-respondents.

BEA USE ONLY – Name of U.S. Reporter

Reporter ID number

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

1110 Crop production
 1120 Animal production
 1130 Forestry and logging
 1140 Fishing, hunting, and trapping
 1150 Support activities for agriculture and forestry

MINING

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

UTILITIES

2211 Electric power generation, transmission, and distribution
 2212 Natural gas distribution
 2213 Water, sewage, and other systems

CONSTRUCTION

2360 Construction of buildings
 2370 Heavy and civil engineering construction
 2380 Specialty trade contractors

MANUFACTURING

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
 3231 Printing and related support activities
 3242 Integrated petroleum refining and extraction
 3243 Petroleum refining without extraction
 3244 Asphalt and 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 handtools
 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
 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, electromedical, 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

WHOLESALE TRADE, DURABLE GOODS

4231 Motor vehicles and motor vehicle parts and supplies
 4232 Furniture and home furnishing
 4233 Lumber and other construction materials
 4234 Professional and commercial equipment and supplies
 4235 Metal and mineral (except petroleum)
 4236 Electrical and electronic goods
 4237 Hardware, and plumbing and heating equipment and supplies
 4238 Machinery, equipment, and supplies
 4239 Miscellaneous durable goods

WHOLESALE TRADE, NON-DURABLE GOODS

4241 Paper and paper product
 4242 Drugs and druggists' sundries
 4243 Apparel, piece goods, and notions
 4244 Grocery and related product
 4245 Farm product raw material
 4246 Chemical and allied products
 4247 Petroleum and petroleum products
 4248 Beer, wine, and distilled alcoholic beverage
 4249 Miscellaneous nondurable goods

WHOLESALE TRADE, ELECTRONIC MARKETS AND AGENTS AND BROKERS

4251 Wholesale electronic markets and agents and brokers

RETAIL TRADE

4410 Motor vehicle and parts dealers
 4420 Furniture and home furnishings
 4431 Electronics and appliance
 4440 Building material and garden equipment and supplies dealers
 4450 Food and beverage
 4461 Health and personal care
 4471 Gasoline stations
 4480 Clothing and clothing accessories
 4510 Sporting goods, hobby, book, and music
 4520 General merchandise
 4530 Miscellaneous store retailers
 4540 Non-store 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 directory publishers
 5112 Software publishers
 5121 Motion picture and video industries
 5122 Sound recording industries
 5151 Radio and television broadcasting
 5152 Cable and other subscription programming
 5171 Wired telecommunications carriers

5172 Wireless telecommunications carriers, except satellite
 5174 Satellite telecommunications
 5179 Other telecommunications
 5182 Data processing, hosting, and related services
 5191 Other information services

FINANCE AND INSURANCE

5221 Depository credit intermediation (Banking)
 5223 Activities related to credit intermediation
 5224 Nondepository credit intermediation
 5229 Nondepository 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 finance vehicles

REAL ESTATE AND RENTAL AND LEASING

5310 Real estate
 5321 Automotive equipment rental and leasing
 5329 Other rental and leasing services
 5331 Lessors of nonfinancial 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, public relations, 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

ACCOMMODATION AND FOOD SERVICES

7210 Accommodation
 7220 Food services 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

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
INSTRUCTION BOOKLET FOR FORMS BE-10A,
BE-10B, BE-10C, AND BE-10D**

The Bureau of Economic Analysis (BEA) is conducting the 2009 Benchmark Survey of U.S. Direct Investment Abroad. BEA will use the data collected to provide a factual framework through which policymakers and the general public may address issues pertaining to U.S. direct investment abroad. Reporting on the survey is mandatory under the International Investment and Trade in Services Survey Act (22 U.S.C. 3101-3108). By the same law, BEA may use the information reported only for analytical and statistical purposes and, without your written permission, individually identifiable data cannot be disclosed.

The benchmark survey obtains universe data on the financial and operating characteristics of, and on positions and transactions between, U.S. parent companies and their foreign affiliates. These data are used to derive current universe estimates of direct investment from sample data BEA collects in nonbenchmark years. In particular, the data serve as benchmarks for the quarterly direct investment statistics included in the U.S. international transactions and national income and product accounts, and for annual statistics on the U.S. direct investment position abroad and of the operations of U.S. parent companies and their foreign affiliates.

Each U.S. business enterprise that, at any time during its 2009 fiscal year, directly or indirectly owned or controlled 10 percent or more of a foreign business enterprise must file this survey. See this **Instruction Booklet** for reporting requirements and general instructions. You must return the completed survey by May 28, 2010 if you have fewer than 50 forms to file and by June 30, 2010 if you have 50 or more forms to file. If you received this survey but are not required to report, you must complete a "Claim for Not Filing a BE-10" and return it to BEA by the due date of the survey.

The Bureau is aware of the reporting burden that surveys such as this impose on respondents, and it has sought to keep this burden to the minimum consistent with achieving the objectives of the survey. Nonetheless, I recognize and appreciate your efforts to meet the reporting requirements.

If you have questions, please call my staff at (202) 606-5566 or contact us by e-mail at be10/11@bea.gov. Thank you for your cooperation.

Sincerely,



J. Steven Landefeld
Director
Bureau of Economic Analysis

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I. REPORTING REQUIREMENTS

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 publication in the Federal Register of the final rule implementing this survey is considered legal notice to U.S. business enterprises of their obligation to report. Therefore, a response is required from persons subject to the reporting requirements of the BE-10 survey, whether or not they are contacted by BEA. Also, a person, or their agent, contacted by BEA concerning their being subject to reporting, either by sending them a report form or by written inquiry, must respond in writing pursuant to section 806.4 of 15 CFR, Chapter VIII. This may be accomplished by: (1) certifying in writing, by the due date of the survey, 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" by the due date of the survey; or (3) filing the properly completed BE-10 report by May 28, 2010, or June 30, 2010, as required.

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 (22 U.S.C. 3105).

Notwithstanding any other provision of the law, no person is required to respond to, nor 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 survey, 0608-0049, appears at the top of each form.

Forms comprising a BE-10 report are:

- 1. Form BE-10A** – Report for U.S. Reporter;
- 2. Form BE-10B** – Report for majority-owned foreign affiliates of U.S. parents with assets, sales, or net income greater than \$80 million (positive or negative);
- 3. Form BE-10C** – Report for majority-owned foreign affiliates of U.S. parents with assets, sales, or net income greater than \$25 million (positive or negative) but no one of these items was greater than \$80 million (positive or negative); for minority-owned foreign affiliates of U.S. parents with assets, sales, or net income greater than \$25 million (positive or negative); and for foreign affiliates for which no one of the items: assets, sales, and net income was greater than \$25 million (positive or negative) and is a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C;
- 4. Form BE-10D** – Report for foreign affiliates for which no one of the items: assets, sales, and net income was greater than \$25 million (positive or negative), and is not a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C. See *I.B.2.b.3*.

For definitions of terms, see Section II of these instructions.

A. Who must report – 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 2009 fiscal year.

If the U.S. person had no foreign affiliates during its 2009 fiscal year, it must file a "BE-10 Claim for Not Filing"; no other forms in the survey are required. If the U.S. person had any foreign affiliates during its 2009 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 should see *I.B.*

B. Forms for U.S. Reporters and foreign affiliates

- 1. Form BE-10A** – Report for U.S. Reporter
 - a. Basic requirements** – Each U.S. Reporter must complete a BE-10A report. If the U.S. Reporter is a corporation, Form BE-10A must cover the fully consolidated U.S. domestic

business enterprise (banking and nonbanking). See *I.B.1.b.* for the definition of "fully consolidated U.S. domestic business enterprise."

The U.S. Reporter must file a **complete** Form BE-10A if **any one** of the following three items of the fully consolidated U.S. **domestic** business enterprise was greater than \$300 million (positive or negative) at any time during the Reporter's 2009 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 **partial** Form BE-10A if **no one** of the three items listed above for the fully consolidated U.S. **domestic** business enterprise was greater than \$300 million (positive or negative) at any time during the Reporter's 2009 fiscal year.

The U.S. Reporter, whether filing a complete or partial BE-10A report, must also complete a Form BE-10B, BE-10C, or BE-10D, as appropriate, for **its** foreign affiliate(s). See *I.B.2*.

- b. 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.**

Conditions may exist that cause 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** written 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, BE-10C, and BE-10D 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. Calculation of ownership percentage** – A U.S. Reporter's ownership interest in a foreign business enterprise may be directly held, indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in a 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. The Reporter must sum all direct and indirect lines of ownership interest in the foreign business enterprise to determine whether it holds a foreign business enterprise to the extent of 10 percent or more, directly or indirectly. **Note** – An associated group is deemed to be one U.S. Reporter. See *II.C* for a definition of an associated group.

A U.S. Reporter's percentage of indirect ownership interest in a given foreign business enterprise is the product of the direct ownership percentage that the U.S. Reporter has 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 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, assume the U.S. Reporter owned 50 percent

I. REPORTING REQUIREMENTS — Continued

of foreign business enterprise A directly, and that A owned 75 percent of foreign business enterprise B which, 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.

d. 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.

(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 foreign affiliate directly, rather than through a U.S. business enterprise, should complete **only** items 1, 2, and 5 of Form BE-10A.

(3) U.S. business enterprise owned by an individual, estate, trust, or nonprofit organization –

If a U.S. individual, estate, trust, or nonprofit organization owns more than 50 percent of a U.S. business enterprise that, in turn, owns a foreign affiliate, then the U.S. Reporter is deemed to be the U.S. business enterprise, not the individual, etc. The BE-10 report must be filed by, and Form BE-10A must be for, the U.S. business enterprise not the individual, etc. However, direct financial transactions or positions, if any, by the individual, etc., with the foreign affiliate must be included in the business enterprise's report.

(4) U.S. Reporter owned by a foreign person (see II.Q.) –

A U.S. Reporter that is a U.S. affiliate of a foreign person and that is filing a 2009 BE-15A, Annual Survey of Foreign Direct Investment in the United States should only complete items 1 through 11, 28 through 30, 47 through 50, 62 through 90, and 94 through 99. If the U.S. Reporter is filing a BE-15B, or BE-15(EZ), in lieu of the BE-15A, it should complete the entire Form BE-10A. *See also III.B.*

(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, BE-10C, or BE-10D – Reports for foreign affiliates. The coverage of the forms is summarized in the following chart.

Form BE-10B, C, or D – Report for foreign affiliates. The coverage of the forms is summarized in the chart below.

Ownership U.S. \$ amount	MAJORITY-OWNED FOREIGN AFFILIATE	MINORITY-OWNED FOREIGN AFFILIATE
At least one of the three items* is greater than \$300 mil. (+ or -).	BE-10B, except Part III	BE-10C
At least one of the three items* is greater than \$80 mil. (+ or -), but no one is greater than \$300 mil. (+ or -).	BE-10B, except Part IV	
At least one of the three items* is greater than \$25 mil. (+ or -), but no one is greater than \$80 mil. (+ or -).	BE-10C**	
All three items* are less than \$25 mil. (+ or -).	BE-10D** (Schedule)	

* Total assets, sales or gross operating revenues excluding sales taxes, net income (loss) after provision for foreign income taxes.

** If a foreign affiliate meeting the reporting requirements for Form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.

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, do not eliminate an affiliate's receivables due from its parent or from other affiliated persons from the affiliate's total assets when applying the reporting criteria for this report.

An affiliate is majority-owned by virtue of being owned more than 50 percent by all U.S. Reporters of the affiliate combined.

a. Basic requirements for BE-10B – A BE-10B must be filed for each foreign affiliate of a U.S. Reporter, whether held directly or indirectly, for which **any one** of the following three items was greater than \$80 million (positive or negative) at **any time** during the affiliate's 2009 fiscal year:

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

b. Basic requirements for BE-10C – A BE-10C must be filed for:

- (1) each majority-owned foreign affiliate of a U.S. Reporter, whether held directly or indirectly, for which **any one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative), but for which **no one** of these items was greater than \$80 million (positive or negative) at **any time** during the affiliate's 2009 fiscal year;
- (2) each minority-owned foreign affiliate of a U.S. Reporter for which **any one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2009 fiscal year; and
- (3) each foreign affiliate of a U.S. Reporter for which **no one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2009 fiscal year that is a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C.

c. Basic requirements for BE-10D – A BE-10D must be filed for foreign affiliate(s) of a U.S. Reporter for which **no one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2009 fiscal year, and is not a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C. *See I.B.2.b.3.*

d. Other requirements for filing Forms BE-10B, BE-10C, and BE-10D –

(1) Rules for consolidation of foreign affiliate – Use the following rules to determine which foreign business enterprises may be consolidated into one foreign affiliate report:

- (a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED.
- (b) Foreign business enterprises located in the same country that are integral parts of the same business operation **may** be consolidated into one affiliate report.
- (c) Foreign business enterprises located in the same country and in the same BEA 4-digit International Surveys Industry (ISI) code, as defined in the **Guide to Industry Classifications for International Surveys, 2007** may be consolidated.
- (d) Foreign business enterprises that have an equity investment in an unconsolidated business enterprise, should report that investment using the equity method of accounting. *See also IV.C.*

I. REPORTING REQUIREMENTS – Continued

(e) Foreign bank branches of the U.S. Reporter that are located in the same country **must** be consolidated on one Form BE-10B, BE-10C, or BE-10D, even if the U.S. Reporter's practice is 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.

(f) Bank and nonbank enterprises located in the same country may **not** be consolidated.

Note – A U.S. Reporter that participates in BEA's BE-577 quarterly survey of U.S. direct investment abroad, Direct Transactions of a U.S. Reporter with Foreign Affiliate, must consolidate foreign business enterprises on Form BE-10B, BE-10C, or BE-10D in the same manner as on Form BE-577.

(2) Reporting of foreign affiliates owned by 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) must file a **complete** Form BE-10B, BE-10C, or BE-10D on which all Parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more must file a **partial**:

- BE-10B Part I, items 1–24 and Part V;
- BE-10C Part I, items 1–17 and Part III, or
- BE-10D with the affiliate's name, country of location, primary industry, ownership percentages and debt balances.

If no one of the U.S. Reporters owns a greater share of the foreign affiliate than the other U.S. Reporter(s), then the U.S. Reporters must decide which one will file the complete Form BE-10B, BE-10C, or BE-10D and which one(s) will file a partial Form BE-10B, BE-10C, or BE-10D.

Note – The U.S. Reporter filing a **complete** BE-10B or BE-10C for a foreign affiliate owned by more than one U.S. Reporter should note that data must be reported by transactor. If the U.S. Reporter filing the complete BE-10B or BE-10C cannot, or prefers not to, obtain from the affiliate data about the other U.S. Reporter(s) of the affiliate, then each U.S. Reporter is required to report its own data. For example, each U.S. Reporter would need to complete:

- BE-10B Part III, Section A, Part IV, Section A and B, and Part VI, Section A, or
- BE-10C Part IV, Section A.

The U.S. Reporter filing the complete BE-10B or BE-10C must attach a note to the form stating it is not reporting data for the other U.S. Reporter(s) and the U.S. Reporter must inform the other U.S. Reporter(s) of this fact.

(3) Reporting when there is more than one foreign affiliate in a chain of ownership

– A Form BE-10B, BE-10C, or BE-10D must be filed for a foreign affiliate of the U.S. Reporter that owns another foreign affiliate of that U.S. Reporter.

Note – If a foreign affiliate meeting the reporting requirements for form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.

(4) Relationship between Forms BE-10A and

BE-10B, BE-10C, or BE-10D – The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B, BE-10C, or BE-10D, 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 or BE-10C, 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. For example, on the BE-10C, Part V must be completed only if the affiliate is majority-owned. Similarly, more information is required for directly owned than for indirectly owned foreign affiliates on Forms BE-10B and BE-10C. 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 V of Form BE-10B, and Part III of Form BE-10C. Unless otherwise specified in the instructions on Forms BE-10B or BE-10C, all other items in each Part must be completed.

II. DEFINITIONS

A. 2009 fiscal year is the U.S. Reporter's or the foreign affiliate's financial reporting year that has an ending date in calendar year 2009. U.S. Reporters or affiliates having a "52/53 week" fiscal year that ended within the first week of January 2010 are considered to have a 2009 fiscal year for purposes of filing this survey, and should report December 31, 2009 as their 2009 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 2009, is deemed to have a fiscal year identical to calendar year 2009.

Change in fiscal year

(1) New fiscal year ends in calendar year 2009 – A U.S. Reporter that changed the ending date of its financial reporting year should file a 2009 BE-10 report that covers the 12 month period prior to the new fiscal year end date. The following example illustrates the reporting requirements.

Example 1: The U.S. Reporter had a June 30, 2008 fiscal year end date but changed its 2009 fiscal year end date to March 31. The U.S. Reporter should file a 2009 BE-10 report covering the 12 month period from April 1, 2008 to March 31, 2009.

The ending balance sheet amounts reported must be the correct balances as of March 31, 2009. The beginning balance sheet amounts reported must be the **unrestated ending balances as of June 30, 2008.**

(2) No fiscal year ending in calendar year 2009 – If a change in fiscal year results in the U.S. Reporter not having a fiscal year that ended in calendar year 2009, the U.S. Reporter **should file a 2009 BE-10 report that covers 12 months.** The following example illustrates the reporting requirements.

Example 2: The U.S. Reporter had a December 31, 2008 fiscal year end date but changed its next fiscal year end date to March 31. Instead of having a short fiscal year ending in 2009, the U.S. Reporter decides to have a 15 month fiscal year running from January 1, 2009 to March 31, 2010. The U.S. Reporter should file a 2009 BE-10 report covering a 12 month period ending in calendar year 2009, such as the period from April 1, 2008 to March 31, 2009.

In this example, the ending balance sheet amounts reported must be the correct balances as of March 31, 2009. The beginning balance sheet amounts reported must be the **unrestated ending balances as of December 31, 2008.**

For 2010, assuming no further changes in the fiscal year end date occur, the U.S. Reporter should file a BE-11 report covering the 12 month period from April 1, 2009 to March 31, 2010.

II. DEFINITIONS – Continued

- B. Affiliate** means a business enterprise located in one country that is directly or indirectly owned or controlled by a person of another country to the extent of 10 percent 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 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, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.
- Banks located on U.S. Military bases abroad servicing base personnel are not considered "foreign" and Form BE-10B, BE-10C, or BE-10D should not be filed.
- 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.
- 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 profit making purposes or to otherwise secure economic advantage, and any ownership of any real estate.
- G. 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.
- H. Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment abroad. *See II.R.*
- I. Foreign affiliate parent** means a U.S. Reporter's foreign affiliate that has an equity interest in another foreign affiliate of the U.S. Reporter.
- J. Foreign person** (*see II.Q.*) means any person resident outside the United States or subject to the jurisdiction of a country other than the United States. *See III.D.*
- K. 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.
- Note** - A U.S. Reporter that is not a bank but that owns a majority interest in a U.S. bank must consolidate its banking activities when filing its Form BE-10A.
- L. Intercompany** means between a U.S. Reporter and its foreign affiliates.
- M. Intermediary** means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- N. 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.
1. **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.
 2. **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.
- O. 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 percent.
- P. Minority-owned foreign affiliate** means a foreign affiliate in which the combined direct and indirect ownership interest of at least one U.S. reporter is 10 percent or more, but the combined direct and indirect ownership of all U.S. Reporters of the affiliate is 50 percent or less.
- Q. Person** (as the term is used in the broad legal sense) 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 percent 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. person** means any person resident in the United States or subject to the jurisdiction of the United States. *See III.D.*
- T. U.S. Reporter** means the U.S. person that 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.K.*
- 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. If an operation or activity is incorporated abroad – as most are – 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 operations or activity constitutes a foreign affiliate is made on a case-by-case basis, depending on the weight of the evidence.

The following characteristics would indicate that an operation or activity is a foreign affiliate:

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

III. CLARIFICATION OF COVERAGE – Continued

3. It has separate financial records that would allow the 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 does not constitute a "financial statement" for this purpose.)
4. It takes title to the goods it sells and receives revenues from the sale, or it receives funds from customers for its own account for services it performs.

The following characteristics would indicate that the operation or activity is probably not a foreign affiliate:

1. it engages only in sales promotion or public relations activities on behalf of the U.S. person,
2. it conducts business abroad only for the U.S. person's account, not for its own account,
3. it has no separate financial records that allow the preparation of financial statements,
4. its expenses are paid by the U.S. person,
5. it is not subject to foreign income taxes, and
6. it has limited physical assets or few 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, 2009 Annual Survey of Foreign Direct Investment in the United States. This could be the case if the U.S. business enterprise owns foreign affiliates and is also 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 for any foreign business enterprise it owns or controls, directly or indirectly, at least 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 in it.) For purposes of the BE-10 survey, consider 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) as unaffiliated foreign persons.

C. Partnerships – Most partnerships are either general or limited partnerships. The determination of percentage of voting interest in a general or limited partnership is based on who controls the partnership. The percentage of voting interest is NOT based on the percentage of ownership in the partnerships equity.

A **general partnership** usually consists of at least two general partners who together control the partnership. Unless a clause to the contrary is contained in the partnership agreement a general partnership is presumed to be controlled equally by each of the general partners.

A **limited partnership** usually consists of at least one general partner and one limited partner. The general partner usually controls a limited partnership, and therefore, has 100 percent voting interest in the limited partnership. Limited partners do not normally exercise any control over a partnership. Therefore, unless a clause to the contrary is contained in the partnership agreement, limited partners are presumed to have zero voting interest in a partnership.

Note – Cross-border holdings of limited partnerships are included in the annual Department of Treasury International Capital (TIC) securities data reports (TIC SHL(A) and TIC SHA(A)), and purchases and sales of limited partnerships with foreign counterparties should be included on the TIC S report.

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 it is physically located, subject to the following qualifications:

1. 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.
2. 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. There are two exceptions to this rule:
 - a. Individuals (and their immediate families) who either own or are employed by a business in their country of citizenship and who are residing outside of that country for one year or more in order to conduct business for the enterprise are considered residents of their country of citizenship if they intend to return within a reasonable period of time.
 - b. Individuals who reside outside their country of citizenship because they are government employees (such as diplomats, consular officials, members of the armed forces, and their immediate families) are considered residents of their country of citizenship regardless of their length of stay.

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. File a single BE-10B or BE-10C report, or report on the BE-10D, for the entity in the country of operation treating it as an incorporated foreign affiliate; do not file a separate report for the entity in the country of incorporation. If, however, the foreign affiliate has any of the following in the foreign country of incorporation:

1. bank account,
2. employees,
3. property, plant, or equipment, or
4. sales,

it is considered to have operations in its foreign country of incorporation and, therefore, a separate 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, BE-10C, or entry on BE-10D must be filed for each foreign country in which it has operations, and a separate Form BE-10B, BE-10C, or entry on BE-10D 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 business operations from, and is located in, the United States, you must file a Form BE-10B, BE-10C, or BE-10D entry to report the equity investment in the affiliate and the affiliate's income. Show country of incorporation as country of location **and report the affiliate as a holding company (ISI code 5512)**. You must report the operating business enterprise located in the United States on the BE-15, 2009 Annual Survey of Foreign Direct Investment in the United States.

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, BE-10C, or BE-10D. However, a U.S. Reporter's disbursements to maintain foreign sales and representative offices must be reported on Form BE-125, Quarterly Survey of Transactions in Selected Services and Intangible Assets with Foreign Persons. Copies of Form BE-125 are available by writing to BEA at: U.S. Department of Commerce, Bureau of Economic Analysis, BE-50(SSB), Washington, DC 20230, by telephoning (202) 606-5588 or by accessing the BEA Web site at www.bea.gov. (Under "International," select "Survey Forms and Related Materials" and then "U.S. International Services Transactions.") A foreign presence of a U.S. person is considered a foreign sales promotion or representative office if:

III. CLARIFICATION OF COVERAGE – Continued

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 activities, public relations activities, or the gathering of market information, on behalf of the U.S. person.

Note – A foreign presence that produces revenue 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 on this BE-10 survey.

G. Foreign affiliate owned for only part of FY 2009

Reports are required even though a foreign business enterprise was established, acquired, seized, liquidated, sold, expropriated, or inactivated during the U.S. Reporter's 2009 fiscal year.

The table below indicates how certain parts of Forms BE-10B, BE-10C, and BE-10D must be completed for foreign affiliates held by the U.S. Reporter for only part of FY 2009. **All** remaining items of the report forms must be completed as applicable. **Note** – All data for year-end 2008 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 2008 or FY 2009, as appropriate.

Data on Forms BE-10B, BE-10C, or BE-10D					
During FY 2009 the foreign affiliate was:	Investment between U.S. Reporter and foreign affiliate ¹		Balance Sheet Data		Income statement data
	(a)		(b)		(c)
	Close FY 08	Close FY 09	Close FY 08	Close FY 09	Income Statement
1. Established	0	X	0	X	part ³ year
2. Acquired from:					
(a) Another U.S. Reporter	0	X	X ²	X ²	full ² year
(b) Foreign person	0	X	0	X	part ³ year
3. Sold to:					
(a) Another U.S. Reporter	X	0	0 ²	0	0 ²
(b) Foreign person	X	0	X	0	part ³ year
4. Liquidated	X	0	X	0	part ³ year

¹Part V, Section B of Form BE-10B, and Part III, Section B of Form BE-10C, and debt and other intercompany balances on Form BE-10D.

²A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 2009 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 2009. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover all 12 months of FY 2009. 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 2008 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 2009.

³A foreign affiliate that was established, liquidated, acquired from or sold to a foreign person during FY 2009 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 2009, or the period from year-end 2008 to the time of the liquidation or sale, as appropriate.

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.

Real estate that is normally included in the property, plant, and equipment account of a foreign affiliate is not to be reported as a separate affiliate.

Residential real estate held exclusively by a U.S. person for personal use and not for profit making purposes is not subject to the reporting requirements. A primary residence abroad 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.

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.

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

1. A U.S. estate is a person (*see II.Q.*) 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 (*see II.Q.*) but is not a business enterprise. The trust is considered to be the same as an intermediary, and should report as outlined in III.J.3. For reporting purposes, the beneficiary(ies) of the trust, is (are) considered to be the owner(s) for purposes of determining the existence of direct investment, except in two cases: (1) if there is, or may be, a reversionary interest, and (2) if a corporation or other organization creates a trust designating its shareholders or members as beneficiaries. In these two cases, the creator(s) of the trust is (are) deemed to be the owner(s) 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 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 is 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

III. CLARIFICATION OF COVERAGE – Continued

intermediary, the accounts or transactions of the U.S. intermediary with the foreign affiliate are 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 is considered to own the foreign affiliate directly and all accounts or transactions of the U.S. person with the intermediary are considered to be with the foreign affiliate.

IV. GENERAL INSTRUCTIONS

A. Accounting methods and records – Follow generally accepted U.S. accounting principles unless otherwise specified in the instructions. Corporations should generally use the same methods and records used to generate reports to stockholders, except where otherwise instructed. Generate reports for unincorporated persons on an equivalent basis.

Financial Accounting Standards Board Accounting Standards Codification Topics are referred to as "FAS ASC Topics" in the instructions.

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

1. Financial statements – Translate foreign affiliate financial statements including balance sheets and income statements, not maintained in U.S. dollars from the host country currency to U.S. dollars using FAS ASC Topic 830 (Formerly FAS 52), as would be required 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 FAS ASC Topic 830 (Formerly FAS 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.

On Forms BE-10B or BE-10C certain revenue and expense transactions which may not be translated separately for the financial statements, such as employee compensation and exports and imports, must be reported. Translate these transactions in a manner consistent with that used to translate the financial statements into U.S. dollars.

C. Method of accounting for foreign equity investments

1. Form BE-10A – Report the U.S. Reporter's equity investments of 20 percent or more in foreign affiliates, including all majority-owned foreign affiliates, using the equity method of accounting. Report equity investments of less than 20 percent, and immaterial investments, using the cost method.

2. Form BE-10B, BE-10C, and BE-10D – Report a foreign affiliate parent's equity investments of 20 percent or more in unconsolidated foreign affiliates, including all unconsolidated majority-owned foreign affiliates, using the equity method of accounting. You may report immaterial investments using the cost method of accounting if this treatment is consistent with your normal reporting practice. Report investments owned less than 20 percent in accordance with FAS ASC 320 (Formerly FAS 115) or the cost basis of accounting. *See important note on foreign affiliate consolidation rules under instruction I.B.2.d.*

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. Industry classifications – A list and explanation of the industry classifications used are given in the **Guide to Industry Classifications for International Surveys, 2007**, BE-799, which is included as part of the BE-10 report package.

E. Estimates – If actual data are not available, or only partial data are available, provide estimates and label as such. When data items cannot be fully subdivided as required, provide totals and an estimated breakdown of the totals.

Certain sections of Forms BE-10A, BE-10B, and BE-10C require data that may not be maintained in your customary accounting records. Providing precise data in these areas may require substantial burden beyond what is intended by BEA. This may be especially true for:

- **BE-10A, Part I, items 15 through 26** – Number of employees in each industry of sales;
- **BE-10A, Part III, Section B, items 47 through 50** – Distribution of sales or gross operating revenues, by transactor and by whether the sales were goods, services, or investment income;
- **BE-10A, Part IV, –** Exports and imports of the U.S. Reporter on a shipped basis;
- **BE-10B, Part IV, Section A** – Distribution of sales or gross operating revenues, by transactor, by destination, and by whether the sales were goods, services or investment income;
- **BE-10B, Part VI and BE-10C, Part IV** – Exports and imports of the foreign affiliate on a shipped basis.

Data provided in these areas may be reasonable estimates based upon the informed judgment of persons in the responding organization, sampling techniques, prorations based on related data, etc. Consistently apply any estimating procedures used on all BEA surveys.

F. Specify – When asked to "specify" amounts reported for certain data items, give the type and dollar amount of the major items included in the data item.

G. Space on form insufficient – When space on the form is insufficient to permit a full answer to any item, submit the required information on supplementary sheets, appropriately labeled **and** referenced to the item number and the form.

V. U.S. EXPORTS AND IMPORTS OF GOODS

When there is a material difference between the "charged" and "shipped" bases and the data have not been filed on the "shipped" basis, or the necessary adjustments have not been made to approximate a "shipped" basis, then BEA will require the data to be refiled.

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 shows 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 is a U.S. export to an unaffiliated foreigner, not to the foreign affiliate and should not be recorded on the BE-10B or BE-10C of the foreign affiliate.

V. EXPORTS AND IMPORTS – Continued

If a material difference exists between the "charged" and "shipped" bases, trade must be reported on the "shipped" basis. To do this, 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.

- A. Timing.** Only include goods actually shipped between the United States and the affiliate during FY 2009 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 2009 that were charged or consigned in FY 2010 but exclude goods shipped to the affiliate in FY 2008 that were charged or consigned to the affiliate in FY 2009.
- B. Trade of the U.S. Reporter.** Goods shipped by, or to, the U.S. Reporter, whether or not actually charged or consigned by, or to, the U.S. Reporter, are considered to be trade of the U.S. Reporter.
- C. Trade of a foreign affiliate.** Goods shipped by, or to, a foreign affiliate, whether or not actually charged or consigned by, or to, the foreign affiliate are considered to be trade of the foreign affiliate.
- D. By (or to) whom goods were shipped.** Shipment by, or to, an entity refers to the physical movement of goods to or from the U.S. customs area by, or to, that entity regardless of by, or to whom the goods were charged or consigned. Thus, for example, 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. exports shipped by the U.S. Reporter on the Form BE-10B or BE-10C of the Italian affiliate, but 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 a U.S. export shipped by "other U.S. persons," not by the U.S. Reporter, on the affiliate's Form BE-10B or BE-10C.

Note — Goods shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by that entity.

- E. Valuation of exports and imports.** Value U.S. exports and imports f.a.s. (free alongside ship) at the port of exportation. This includes all costs incurred up to the point of loading the goods aboard the transportation carrier at the U.S. or 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. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.

VI. FILING THE BE-10

- A. Due date** – A fully completed and certified BE-10 report comprising Form BE-10A, and Form(s) BE-10B, BE-10C, or BE-10D is due to BEA no later than May 28, 2010 for U.S. Reporters required to file fewer than 50 forms, and June 30, 2010 for U.S. Reporters required to file 50 or more forms.

- B. Extensions** – BEA hopes that by providing an extra month to file for U.S. Reporters submitting more than 50 forms, requests for extensions will not be necessary. Delays in filing affect BEA's tight schedule for processing the benchmark survey. Nevertheless, reasonable requests for an extension of the filing deadline will be considered. Extension requests must be received by BEA no later than the original due date of the report.

- C. Assistance** – For assistance, telephone (202) 606-5566 between 8:00 a.m. and 4:30 p.m. eastern time or e-mail BEA at be10/11@bea.gov.

- D. Retention of copies** – Each U.S. Reporter must retain a copy of its report to facilitate resolution of problems. These copies should be retained by the U.S. Reporter for at least 3 years after the report's original due date.

- E. Electronic filing option (eFile)** – Forms that can be transmitted to BEA electronically will be available on the BEA Web site: www.bea.gov. If you eFile, please do not submit paper reports.

- F. Where to send the report** – Send reports filed by mail through the U.S. Postal Service to:

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

Send reports filed by direct private delivery to:

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Bureau of Economic Analysis, BE-69(A)
Shipping and Receiving Section M-100
1441 L Street, NW
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 2009 when filing the BE-10 report.

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