



### Instructions for Listing starting on page 3.

**Country of location** — Country in which this foreign affiliate's physical assets are located or where its primary activity is carried out. 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)** — Provide the 4-digit International Surveys Industry (ISI) code for the industry that accounts for the largest amount of the affiliate's sales. A list of the ISI codes is provided on pages 11-12. 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 2019 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 2019. If the number of employees at the end of FY 2019 (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 2019. 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** — 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.

Finance and leasing companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252, or 5331 include interest income. Insurance companies with ISI codes 5243 or 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 primary industry code if more than 50 percent of income 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 FASB ASC 320 (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 FASB ASC 350 (FAS 142).

#### B. Real estate —

##### Sales or gross operating revenues:

##### INCLUDE

- Revenues earned from sale the sale of real estate you own. Do not net the expenses against the revenues.
- Rental income earned from residential or commercial real estate.

##### EXCLUDE

- Impairment losses as defined by FASB ASC 360 (FAS 144), and
- Goodwill impairment as defined by FASB ASC 350 (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-trusted 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).

Calculate premiums earned by companies engaged in insurance activities 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.

**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.

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		8			000
City of location		1	9			000
Primary industry code		3	10			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	11			000
	_____ %	_____ %	12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
1	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		8			000
City of location		1	9			000
Primary industry code		3	10			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	11			000
	_____ %	_____ %	12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
2	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		8			000
City of location		1	9			000
Primary industry code		3	10			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	11			000
	_____ %	_____ %	12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
3	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		8			000
City of location		1	9			000
Primary industry code		3	10			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	11			000
	_____ %	_____ %	12			000

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			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
4	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
5	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
6	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
7	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

BEA USE ONLY - Name of U.S. Reporter

Reporter ID number

**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.

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	0		7			
Name of foreign affiliate			Total assets . . . . . 000			
Country of location . . . . .	2 - BEA USE ONLY		8			Total liabilities . . . . . 000
City of location . . . . .		1	9			Sales or gross operating revenues . . . . . 000
Primary industry code . . . . .		3	10			Net income (loss) after foreign income tax . . . . . 000
Number of employees . . . . .		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership . . . . .	5	Direct	11			Owed to U.S. Reporter by foreign affiliate . . . . . 000
		6	12			Owed to foreign affiliate by U.S. Reporter . . . . . 000
		Indirect				
		%				
		%				

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
1	0		7			
Name of foreign affiliate			Total assets . . . . . 000			
Country of location . . . . .	2 - BEA USE ONLY		8			Total liabilities . . . . . 000
City of location . . . . .		1	9			Sales or gross operating revenues . . . . . 000
Primary industry code . . . . .		3	10			Net income (loss) after foreign income tax . . . . . 000
Number of employees . . . . .		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership . . . . .	5	Direct	11			Owed to U.S. Reporter by foreign affiliate . . . . . 000
		6	12			Owed to foreign affiliate by U.S. Reporter . . . . . 000
		Indirect				
		%				
		%				

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
2	0		7			
Name of foreign affiliate			Total assets . . . . . 000			
Country of location . . . . .	2 - BEA USE ONLY		8			Total liabilities . . . . . 000
City of location . . . . .		1	9			Sales or gross operating revenues . . . . . 000
Primary industry code . . . . .		3	10			Net income (loss) after foreign income tax . . . . . 000
Number of employees . . . . .		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership . . . . .	5	Direct	11			Owed to U.S. Reporter by foreign affiliate . . . . . 000
		6	12			Owed to foreign affiliate by U.S. Reporter . . . . . 000
		Indirect				
		%				
		%				

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
3	0		7			
Name of foreign affiliate			Total assets . . . . . 000			
Country of location . . . . .	2 - BEA USE ONLY		8			Total liabilities . . . . . 000
City of location . . . . .		1	9			Sales or gross operating revenues . . . . . 000
Primary industry code . . . . .		3	10			Net income (loss) after foreign income tax . . . . . 000
Number of employees . . . . .		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership . . . . .	5	Direct	11			Owed to U.S. Reporter by foreign affiliate . . . . . 000
		6	12			Owed to foreign affiliate by U.S. Reporter . . . . . 000
		Indirect				
		%				
		%				

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			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
4	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
5	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
6	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
7	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

BEA USE ONLY - Name of U.S. Reporter

Reporter ID number

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			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		8			000
City of location		1	9			000
Primary industry code		3	10			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	11			000
	_____ %	_____ %	12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
1	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		8			000
City of location		1	9			000
Primary industry code		3	10			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	11			000
	_____ %	_____ %	12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
2	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		8			000
City of location		1	9			000
Primary industry code		3	10			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	11			000
	_____ %	_____ %	12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
3	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		8			000
City of location		1	9			000
Primary industry code		3	10			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	11			000
	_____ %	_____ %	12			000

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			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
4	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					<b>Debt and other intercompany balances:</b>	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter			12	
U.S. Reporter's percentage of ownership	_____ %					000	
	6 <u>Indirect</u>					000	
	_____ %						

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
5	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					<b>Debt and other intercompany balances:</b>	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter			12	
U.S. Reporter's percentage of ownership	_____ %					000	
	6 <u>Indirect</u>					000	
	_____ %						

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
6	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					<b>Debt and other intercompany balances:</b>	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter			12	
U.S. Reporter's percentage of ownership	_____ %					000	
	6 <u>Indirect</u>					000	
	_____ %						

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
7	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					<b>Debt and other intercompany balances:</b>	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter			12	
U.S. Reporter's percentage of ownership	_____ %					000	
	6 <u>Indirect</u>					000	
	_____ %						

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			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	0		7			
Name of foreign affiliate			Total assets . . . . . 000			
Country of location . . . . .	2 – BEA USE ONLY		8			
City of location . . . . .	1		9			
Primary industry code . . . . .	3		10			
Number of employees . . . . .	4		<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership . . . . .	5 <u>Direct</u>	6 <u>Indirect</u>	11			
	_____ %	_____ %	Owed to U.S. Reporter by foreign affiliate . . . . . 000			
			12			
			Owed to foreign affiliate by U.S. Reporter . . . . . 000			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
1	0		7			
Name of foreign affiliate			Total assets . . . . . 000			
Country of location . . . . .	2 – BEA USE ONLY		8			
City of location . . . . .	1		9			
Primary industry code . . . . .	3		10			
Number of employees . . . . .	4		<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership . . . . .	5 <u>Direct</u>	6 <u>Indirect</u>	11			
	_____ %	_____ %	Owed to U.S. Reporter by foreign affiliate . . . . . 000			
			12			
			Owed to foreign affiliate by U.S. Reporter . . . . . 000			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
2	0		7			
Name of foreign affiliate			Total assets . . . . . 000			
Country of location . . . . .	2 – BEA USE ONLY		8			
City of location . . . . .	1		9			
Primary industry code . . . . .	3		10			
Number of employees . . . . .	4		<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership . . . . .	5 <u>Direct</u>	6 <u>Indirect</u>	11			
	_____ %	_____ %	Owed to U.S. Reporter by foreign affiliate . . . . . 000			
			12			
			Owed to foreign affiliate by U.S. Reporter . . . . . 000			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
3	0		7			
Name of foreign affiliate			Total assets . . . . . 000			
Country of location . . . . .	2 – BEA USE ONLY		8			
City of location . . . . .	1		9			
Primary industry code . . . . .	3		10			
Number of employees . . . . .	4		<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership . . . . .	5 <u>Direct</u>	6 <u>Indirect</u>	11			
	_____ %	_____ %	Owed to U.S. Reporter by foreign affiliate . . . . . 000			
			12			
			Owed to foreign affiliate by U.S. Reporter . . . . . 000			

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			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
4	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
5	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
6	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
7	0					
Name of foreign affiliate			7			
Country of location	2 - BEA USE ONLY		8			
City of location	1		9			
Primary industry code	3		10			
Number of employees	4					
U.S. Reporter's percentage of ownership	5	6				
	Direct	Indirect				
	_____ %	_____ %				
			<b>Debt and other intercompany balances:</b>			
			11			
			12			

BEA USE ONLY - Name of U.S. Reporter

Reporter ID number

## Summary of Industry Classifications

For a full explanation of each code see [www.bea.gov/naics2017](http://www.bea.gov/naics2017)

### Agriculture, Forestry, Fishing, and Hunting

- 1110 Crop production
- 1120 Animal production and aquaculture
- 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 Bakery products 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
- 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 shop products, 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 vehicle 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 Household appliances, and electrical and electronic goods
- 4237 Hardware, and plumbing and heating equipment and supplies
- 4238 Machinery, equipment, and supplies
- 4239 Miscellaneous durable goods

### Wholesale Trade, Nondurable 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

## Summary of Industry Classifications – Continued

For a full explanation of each code see [www.bea.gov/naics2017](http://www.bea.gov/naics2017)

### 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
- 5173 Wired and wireless telecommunications carriers
- 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 Non-depository credit intermediation, except branches and agencies
- 5229 Non-depository branches and agencies
- 5231 Securities and commodity contracts intermediation and brokerage
- 5238 Other financial investment activities and exchanges
- 5242 Agencies, brokerages, and other insurance related activities
- 5243 Insurance carriers, except direct life insurance carriers
- 5249 Direct life insurance carriers
- 5252 Funds, trusts, and other financial 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 services

### 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