U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD – 1999 INSTRUCTION BOOKLET FOR FORMS BE-10A, BE-10A BANK, BE-10B(LF), BE-10B(SF), BE-10B BANK

The Bureau of Economic Analysis (BEA) is conducting the Benchmark Survey of U.S. Direct Investment Abroad - 1999. BEA will use the data collected for compiling the nation's economic accounts and for providing a factual framework through which policy makers 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, cannot present the data in a manner that allows it to be individually identified.

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. The data will provide benchmarks for deriving current universe estimates of direct investment from sample data BEA collects in surveys in nonbenchmark years. In particular, the data will serve as benchmarks for the quarterly direct investment estimates included in the U.S. international transactions and national income and product accounts, and for annual estimates of 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 1999 fiscal year, owned or controlled a direct or indirect interest of 10 percent or more in a foreign business enterprise must file this survey. See this **Instruction Booklet** for reporting requirements and general instructions and 15 CFR, Part 806 for regulations. You must return the completed survey by May 31, 2000 if you have fewer than 50 forms to file and by June 30, 2000 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 within 30 days.

The survey introduces the North American Industry Classification System (NAICS) as the basis for classifying enterprises reported in BEA's surveys of U.S. direct investment abroad; in the past, classification was based on the U.S. Standard Industrial Classification system. Details of the NAICS-based system are provided in the accompanying booklet, **Guide to Industry and Foreign Trade Classification for International Surveys**.

The Bureau is aware of the reporting burden that surveys such as this impose on respondents, and it has endeavored to keep this burden to the minimum consistent with achieving the objectives of the survey. The business community and the U.S. Government have a common interest in the availability of timely and reliable statistical information on the activities of U.S. multinational companies. If you need assistance, please do not hesitate to contact my staff at (202) 606-5566.

Thank you for your cooperation.

Sincerely,

J. Steven Landefeld

Director

Bureau of Economic Analysis

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I. REPORTING REQUIREMENTS

Section 806.4 of 15 CFR, Chapter VIII, requires all persons subject to the reporting requirements of the BE-10 survey to respond, whether or not they are contacted by BEA. It also requires that a person, or their agent, who is contacted by BEA about reporting in this survey, either by sending them report forms or by written inquiry, must respond in writing. They may respond by: 1. certifying in writing, within 30 days of being contacted by BEA, that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey; 2. completing and returning the "BE-10 Claim for Not Filing" within 30 days of receipt of the BE-10 survey report forms; or 3. filing the properly completed BE-10 report by May 31, 2000, or June 30, 2000, as required.

Forms comprising a BE-10 report are:

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

 For definition

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

A. Who must report

- 1. Basic requirement A BE-10 report is required of any J.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 1999 fiscal year.
 - If the U.S. person had no foreign affiliates during its 1999 fiscal year, it must file a "BE-10 Claim for Not Filing" within 30 days of receipt of this package; no other forms in the survey are required. If the U.S. person had any foreign affiliates during its 1999 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, nonbank U.S. Reporters should see I.B. and U.S. Reporters that are banks or bank holding companies should see I.C.
- 2. 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 of

foreign business enterprise A directly, and that A owned 75 percent of foreign business enterprise B that, in turn, owned 80 percent of foreign business enterprise C. Then the U.S. Reporter's percentage of indirect ownership of B would be 37.5 percent (the product of the first two percentages), its indirect ownership of C would be 30 percent (the product of all three percentages), and B and C (as well as A) would be considered foreign affiliates of the U.S. Reporter.

- 3. Reporting when the foreign affiliate is owned only part of the year - Reports are required even though the foreign business enterprise was established, acquired, seized, liquidated, sold, expropriated, or inactivated during the U.S. Reporter's 1999 fiscal year. See III.G. for how to file for these foreign business enterprises.
- B. Forms for nonbank U.S. Reporters and nonbank foreign affiliates
 - 1. Form BE-10A Report for nonbank U.S. Reporter
 - a. Basic requirements Each U.S. Reporter that is not a bank 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. See I.B.I.b. for the definition of "fully consolidated U.S. domestic business enterprise."

The nonbank 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 \$100 million (positive or negative) at any time during the Reporter's 1999 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 nonbank 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 \$100 million (positive or negative) at any time during the Reporter's 1999 fiscal

The nonbank U.S. Reporter, whether filing a complete or partial BE-10A report, must also complete, as applicable, the BE-10A SUPPLEMENT A listing each, if any, foreign affiliate exempt from being reported on Form BE-10B(LF), BE-10B(SF), or BE-10B BANK. It also must file a Form BE-10B(LF), BE-10B(SF), or BE-10B BANK, as appropriate, for **each** nonexempt foreign affiliate. See *I.B.2* and *I.C.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 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.

In rare instances, 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 permission from BEA to file on an unconsolidated basis **prior** to filing the report. The U.S. parent is responsible for ensuring that the required Forms BE-10A and related Forms BE-10B, for itself and any unconsolidated domestic subsidiaries, are filed with BEA. The filing deadline for an unconsolidated domestic subsidiary is the same as that for its U.S. parent.

Page 5 BE-10 Instructions (8/99)

I. REPORTING REQUIREMENTS

- c. Other requirements for filing Form BE-10A -
 - (1) Foreign affiliate owned by only part of the fully consolidated U.S. domestic business enterprise The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.
 - (2) U.S. Reporter that is an individual, estate, trust, or nonprofit organization A U.S. Reporter that is an individual, estate, trust, or religious, charitable, or other nonprofit organization, and that owns a nonexempt foreign affiliate directly, rather than through a U.S. business enterprise, should complete only items 1, 2, and 5 of Form BE-10A and, as applicable, the BE-10A SUPPLEMENT A listing each, if any, foreign affiliate exempt from reporting on Form BE-10B(LF), BE-10B(SF), or BE-10B BANK.
 - (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 A U.S. Reporter that is a U.S. affiliate of a foreign person and that is filing a BE-15(LF), Annual Survey of Foreign Direct Investment in the United States 1999 (Long Form), should only complete items 1 through 11, 47 through 53, 57 through 73, 85 through 91, 93 through 187 and the Supplement A of Form BE-10A. If the U.S. Report is filing a BE-15(SF) (Short Form), in lieu of the BE-15(LF), it should complete only items 1 through 12 and the Supplement A of 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.
- Form BE-10B(LF) or (SF) Report for nonbank foreign affiliate

Ownership U.S. \$ amount	MAJORITY-OWNED FOREIGN AFFILIATE	MINORITY-OWNED FOREIGN AFFILIATE
At least one of the three items* is greater than \$100 mil. (+ or -).	BE-10B (LF)	
At least one of the three items* is greater than \$50 mil. (+ or -), but no one is greater than \$100 mil. (+ or -),	BE-10B (SF)	BE-10B (SF) except Part V
At least one of the three items* is greater than \$7 mil. (+ or -), but no one is greater than \$50 mil. (+ or -),	BE-10B(SF) except Part V	
All three items* are less than or equal to \$7 mil. (+ or -).	Record on BE-10	A Supplement A

Total assets, sales or gross operating revenues excluding sales taxes, net income

- a. Basic requirements for BE-10B(LF) (Long Form) A BE-10B(LF) must be filed for each nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the following three items was greater than \$100 million (positive or negative) at any time during the affiliate's 1999 fiscal year:
 - (1) total assets,
 - (2) sales or gross operating revenues excluding sales taxes, or
 - (3) net income after provision for foreign income taxes.

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 exemption criteria for this report.

- Basic requirements for BE-10B(SF) (Short Form) –
 A BE-10B(SF) must be filed for:
- (1) each majority-owned nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the three items listed in I.2.a. was greater than \$7 million, but for which no one of these items was greater than \$100 million (positive or negative) at any time during the affiliate's 1999 fiscal year, and
 - (2) each minority-owned nonbank foreign affiliate of a U.S. Reporter for which any one of the three items listed in I.2.a. was greater than \$7 million (positive or negative) at any time during the affiliate's 1999 fiscal year, and
 - (3) each nonbank foreign affiliate of a U.S. bank Reporter for which **any one** of the three items listed in I.2.a. was greater than \$7 million (positive or negative) at **any time** during the affiliate's 1999 fiscal year.
- c. Other requirements for filing Forms BE-10B(LF) and BE-10B(SF)
 - (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 (example: German enterprise A manufactures automobile engines and a majority of its sales are to German enterprise B which produces complete automobiles); and
 - (c) Foreign business enterprises located in the same country and in the same BEA 4-digit industry, as defined in the Guide to Industry and Foreign Trade Classifications for International Surveys, Part I, may be consolidated.

Note – A U.S. Reporter who 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(LF) or (SF) in the same manner as on Form BE-577.

I. REPORTING REQUIREMENTS - Continued

(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(LF) or (SF) 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 Form BE-10B(LF) or (SF) on which only Part I, items 1-23, and Part III, if there is direct ownership or direct financial positions or transactions between the U.S. Reporter and the foreign affiliate, have been completed. 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(LF) or (SF) and which one(s) will file a partial Form BE-10B(LF) or (SF).

Note – The U.S. Reporter filing a complete
BE-10B(LF) for a foreign affiliate owned by more
than one U.S. Reporter should note that, in Part
II, Sections B, E, and I, and in Part IV data must
be reported by transactor. For example, in Part II,
Section E, Composition of External Finances of
Foreign Affiliate, one transactor category is "with
U.S. Reporter(s) of this affiliate." If the U.S.
Reporter filing the complete BE-10B(LF) cannot,
or prefers not to, 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 by completing these sections in Parts II
and IV. The U.S. Reporter filing the complete
BE-10B(LF) must attach a note to the form stating
it is not reporting data in Part II, Sections B, E,
and I, and in Part IV for the other U.S. Reporter(s).
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(LF) or (SF) must be filed for a foreign affiliate of the U.S. Reporter that owns another **nonexempt** foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, i.e., a Form BE-10B(LF), (SF), or BANK must be filed for all affiliates upward in a chain of ownership.
- (4) Relationship between Forms BE-10A and BE-10B(LF) or (SF) The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B(LF) or (SF), when data on trade and financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.
- (5) Reporting for majority- or minority-owned, and for directly or indirectly owned, foreign affiliates The specific items required to be reported on Form BE-10B(LF) or (SF) depend on whether the foreign affiliate was majority- or minority-owned, and on whether it was directly or indirectly owned, by the U.S. Reporter. For example, on the BE-10B(SF), 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 in Part III of Form BE-10B(LF) and (SF). Specifically, for an indirectly owned foreign affiliate, only direct transactions and positions between the affiliate and the U.S. Reporter are to be reported in Part III of Form BE-10B(LF) or (SF).

Unless otherwise specified in the instructions on Forms BE-10B(LF) or (SF), all other items in each Part must be completed.

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

Banks are defined as business enterprises classified in International Surveys Industry (ISI) codes 5221 and 5229.

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

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

- Form BE-10A BANK Report for U.S. Reporter that is a bank
 - a. Basic requirements Each U.S. Reporter that is a bank must complete a BE-10A BANK report. The U.S. bank Reporter must also complete, as applicable, the BE-10A BANK SUPPLEMENT A listing each, if any, foreign affiliate exempt from being reported on form BE-10B BANK or BE-10B(SF). It must also file a Form BE-10B BANK or BE-10B(SF), as appropriate, for each nonexempt foreign affiliate.

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

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

- (1) Foreign affiliate owned by only part of the fully consolidated U.S. domestic business enterprise The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.
- (2) Joint ownership of foreign affiliate If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A BANK.
- 2. Form BE-10B BANK Report for a foreign affiliate that is a bank
 - a. Basic requirements A BE-10B BANK report must be filed for each foreign bank affiliate of a bank or nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the following three items was greater than \$7 million (positive or negative) at any time during the foreign affiliate's 1999 fiscal year:
 - (1) total assets,
 - (2) sales or gross operating revenues excluding sales taxes, or
 - (3) net income after provision for foreign income taxes.

See Note in I.B.2.a.

I. REPORTING REQUIREMENTS - Continued

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

- (1) Rules for consolidation of foreign bank affiliate – Use the following rules to determine which foreign business enterprises may be consolidated into one foreign bank affiliate:
 - (a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED.
 - (b) Foreign bank branches of the U.S. Reporter that are located in the same country must be consolidated on one Form BE-10B BANK, even if 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.
 - (c) Bank and nonbank enterprises located in the same country may not be consolidated
- (2) Reporting of foreign bank affiliates owned by more than one U.S. Reporter - If the foreign bank affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) must file a complete Form BE-10B BANK on which all Parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more must file a partial Form BE-10B BANK on which Part I, items 1-23, and Part III, if there is direct ownership or direct financial positions or transactions between the U.S. Reporter and foreign affiliate, have been completed. If no one U.S. Reporter owns a greater share of the foreign affiliate than the other U.S. Reporters, then the U.S. Reporters must decide which one will file the complete Form BE-10B BANK and which one(s) will file a partial Form BE-10B BANK.
- (3) Reporting when there is more than one foreign affiliate in a chain of ownership Form BE-10B BANK must be filed for a foreign bank affiliate of the U.S. Reporter that owns another nonexempt foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, i.e., a Form BE-10B(LF), (SF), or BANK must be filed for all affiliates upward in a chain of ownership. A Form BE-10B BANK is not required for a foreign bank affiliate in which the U.S. Reporter holds only an indirect ownership interest of 50 percent or less and the foreign bank affiliate does not own a reportable nonbank foreign affiliate. However, the indirectly owned bank affiliate must be listed on the BE-10A SUPPLEMENT A.
- (4) Relationship between Forms BE-10A BANK and BE-10B BANK The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B BANK, when data on financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.
- (5) Banks on U.S. military bases abroad Banks located on U.S. military bases abroad servicing base personnel are not considered "foreign" and a Form BE-10B BANK should not be filed.

II. DEFINITIONS

- A. 1999 fiscal year is the U.S. Reporter's or the foreign affiliate's financial reporting year that ended in calendar year 1999. Reporters or affiliates having a "52/53 week" fiscal year that ended within the first week of January 2000 are considered to have a 1999 fiscal year for purposes of filing this survey, and should report December 31, 1999 as their 1999 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 1999, is deemed to have a fiscal year identical to calendar year 1999. (If a U.S. Reporter or foreign affiliate changed the ending date of its financial reporting year in 1999, contact BEA to determine what reporting period to use.)
- B. Affiliate means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 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 or appear to exercise, their voting privileges in a concerted manner to influence the management of a business enterprise. The following are deemed to be associated groups:
 - 1. members of the same family,
 - a business enterprise and one or more of its officers or directors,
 - 3. members of a syndicate or joint venture, or
 - 4. a corporation and its domestic subsidiaries.
- D. Banking covers business enterprises engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations engaged in international or foreign banking, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, savings banks, and bank holding companies, i.e., holding companies for which over 50 percent of their total income is from banks that they hold.
- **E. Branch** means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- F. Business enterprise means any organization, association, branch, or venture which exists for 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.
- Foreign affiliate parent means a U.S. Reporter's foreign affiliate which has an ownership interest in another foreign affiliate of the U.S. Reporter.
- J. Foreign person means any person resident outside the United States or subject to the jurisdiction of a country other than the United States. See III.D.
- 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.
- L. Intercompany means between a U.S. Reporter and its foreign affiliates.

II. DEFINITIONS - Continued

- 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.
 - Capital lease A long-term lease under which a sale of the asset is recognized at the inception of the lease. These may be shown as lease contracts or accounts receivable on the lessor's books. The assets would not be considered to be owned by the lessor.
 - Operating lease Generally, a lease with a term which is less than the useful life of the asset and in which a transfer of ownership is not contemplated.
- 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. Person means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the United States Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government-sponsored agency).
- Q. 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.
- R. U.S. Reporter means the U.S. person which has direct investment in a foreign business enterprise, including a branch. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic business enterprise. See II.K.
- S. U.S. person means any person resident in the United States or subject to the jurisdiction of the United States. See III.D. of these instructions.
- T. 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.
- It has a substantial physical presence abroad, as evidenced by plant and equipment, or employees, permanently located abroad.

- 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.
- 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. parent.
- 5. It pays no foreign income taxes.
 - 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, Annual Survey of Foreign Direct Investment in the United States 1999. 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 if 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 (other than those held through the U.S. Reporter) of the foreign owner, as unaffiliated foreign persons.
- C. Partnerships Limited partners do not have control in a partnership and therefore cannot have direct investment in a partnership; their investment is considered to be portfolio investment and is not reportable in this survey. The existence of direct investment in a partnership is based on the country of residence of the general partner(s) and the percentage control exercised by (which may differ from the financial interest of) the general partner(s).
- D. Determining country of residence or jurisdiction of individuals – An individual is considered a resident of, and subject to the jurisdiction of, the country in which physically located, subject to the following qualifications:
 - Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship.
 - 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.

III. CLARIFICATION OF COVERAGE - Continued

- 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 report for the entity in the country of operation treating it as an incorporated foreign affiliate; do not file a separate BE-10B 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 BE-10B report must be filed for the entity in that country.

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

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

F. Agencies and representative offices — Foreign representative offices, agents and employees of a U.S. person are not considered to be foreign affiliates, and therefore, they should not be reported on Form BE-10B(LF) and BE-10B(SF). However, a U.S. Reporter's disbursements to maintain foreign sales and representative offices must be reported on Form BE-22, Annual Survey of Selected Services Transactions With Unaffiliated Foreign Persons. Copies of Form BE-22 are available by writing to BEA at: U.S. Department of Commerce, Bureau of Economic Analysis, BE-50(SSB), Washington, DC 20230, by telephoning (202) 606–5588 or by accessing the BEA web site at www.bea.doc.gov. A foreign presence of a U.S. person is considered a foreign sales promotion or representative office if: 1. it has no assets (other than office furniture) held either in its own name or in the name of the U.S. person, 2. to the extent that its employees are compensated by commissions, the commissions arise only from sales or business that the employees generate for the U.S. person, 3. it does not produce revenue (other than funds from the U.S. person to cover its expenses), and 4. it is engaged only in sales promotion, representational activities, public relations activities, or the gathering of market information, on behalf of the U.S. person. 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.

G. Foreign affiliate owned for only part of FY 1999

The table below indicates how certain parts of Forms BE-10B(LF), (SF) and BANK must be completed for foreign affiliates held by the U.S. Reporter for only part of FY 1999. **All** remaining items of the report forms including the remainder of Part III which are not addressed in the table below must be completed as applicable. **Note** – All data for year-end 1998 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 1998 or FY 1999, as appropriate.

Data on Forms BE-10B(LF), (SF) or BANK												
During FY 1999, the foreign affiliate was:	betwee Report foreign (Part III, S of each	tment en U.S. er and affiliate Section B n form)	Sheet	ance i Data	Income statement data (c)							
" ourp ar	Close FY 98	Close FY 99	Close FY 98	Close FY 99	Income Statement							
1. Established	10	X	0	x	part ² year							
2. Acquired from: (a) Another U.S. Reporter	0	x	X¹	Χ¹	full ¹ year							
(b) Foreign person	0	x	0	x	part ² year							
3. Sold to: (a) Another U.S. Reporter	x	0	O ¹	0	0 ¹							
(b) Foreign person	x	0	x	0	part ¹ year							
4. Liquidated	x	0	x	0	part ² year							

A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 1999 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 1999. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover 12 months of FY 1999. 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 1998 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 1999.

²A foreign affiliate that was established, liquidated, or acquired from (sold to) a foreign person during FY 1999 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 1999, or the period from year-end 1998 to the time of the liquidation or sale, as appropriate.

Note – For Form BE-10B(SF), the foreign affiliate was liquidated, or sold to a foreign person, during FY 1999, complete Part IV.

III. CLARIFICATION OF COVERAGE - Continued

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

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 unless otherwise exempt.

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

J. Estates, trusts, and intermediaries

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

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

- 1. Financial statements Translate foreign affiliate financial statements, i.e., balance sheets and income statements, not maintained in U.S. dollars from the host country currency to U.S. dollars using FASB 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 FASB 52, "Revenue and expense transactions shall be translated in a manner that produces approximately the same dollar amounts that would have resulted had the underlying transactions been translated into dollars on the dates they occurred." Since separate translation of each transaction is usually impracticable, the specific results can be achieved by using an average rate for the period.

On Forms BE-10B(LF), (SF), and BANK 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 equity investments

- 1. Form BE-10A or 10A BANK 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(LF), (SF), or BANK 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. Report equity investments of less than 20 percent, and immaterial investments, using the cost method. See important note on foreign affiliate consolidation rules under instruction I.B.2.c. for nonbank affiliates, and see instruction I.C.2.b. for bank affiliates.

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

IV. GENERAL INSTRUCTIONS - Continued

- D. Industry and export and import trade classifications A list and explanation of the industry classifications and export and import trade classifications used are given in the Guide to Industry and Foreign Trade Classifications for International Surveys, BE-799, which is included as part of the BE-10 report package.
- 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 and BE-10B require data that may not normally be maintained in a company's 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, by product;
- BE-10B(LF), Part II, Section B Distribution of sales or gross operating revenues, by transactor, by country of destination, and by whether the sales were goods, services or investment income;
- BE-10B(LF), Part II, Section E Composition of external financing by transactor; and
- BE-10B(LF), Part IV Exports and imports of the foreign affiliate on a shipped basis, by product.

Data provided in these areas may be reasonable estimates based upon the informed judgement of persons in the responding organization, sampling techniques, prorations based on related data, etc. 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 for at least the items mentioned in the line instruction.
- 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. FILING THE BE-10

- A. Due date A fully completed and certified BE-10 report comprising Form BE-10A or 10A BANK, BE-10A SUPPLEMENT A or BE-10A BANK SUPPLEMENT A (as required), and Form(s) BE-10B(LF), (SF), or BANK (as required), is due to BEA no later than May 31, 2000 for U.S. Reporters required to file fewer than fifty, and June 30, 2000 for U.S. Reporters required to file fifty or more, Forms BE-10B(LF), (SF), or BANK.
- B. Extensions BEA hopes that by providing an extra month to file for U.S. Reporters submitting more than fifty 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 at least 15 days before the 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.doc.gov.
- D. Number of copies File a single original copy of each required form or supplement with BEA. For Form BE-10A and 10A BANK, this should be the copy with the preprinted address if the address has been provided (make any necessary corrections to the address on the form). Each U.S. Reporter must retain a copy of each form for five years to facilitate resolution of any questions that BEA may have concerning the report. (Both copies are protected by law; see the statement of confidentiality in V.G. below and on each form.)
- E. Additional copies of forms Requests for more than two copies of the forms and instructions will be filled upon demonstration of need (e.g., law and accounting firms must furnish names and addresses of U.S. Reporters for whom they will be filing reports). The forms and instructions can also be found on the Internet at www.bea.doc.gov. From there click on "survey forms" under the heading "International." From there click on "U.S. Direct Investment Abroad."
- 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:

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

- **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 1999 when filing the BE-10 report.

In along this line -

1999 BE-10 ORDER FORM

To obtain additional copies of BE-10 Forms and Instructions, complete this order form or contact us.

Enter the quantity of each item you require:

inter the quantity of each item you require:		110	
ltem	Quantity	Item	Quantity
Form BE-10A		Instruction Booklet	iont
Form BE-10A BANK		Guide to Industry and Foreign Trade Classification for International Surveys	ouge.
Form BE-10B(LF)	60	Claim for Not Filing	
Form BE-10B(SF)	ley to	on pours at they	
Form BE-10B BANK	Mar	torrish.	
· Car	PLEASE COM	PLETE BELOW	
Name of U.S. Reporter Attention:	nt sur	natio.	
Allendon This and Cult	linio		
Street Address			
City, State, ZIP Code			
U.S. Department of Bureau of Economic Washington, DC 20	c Analysis, BE-	69(A)	

Telephone: 202–606–5566 FAX: 202–606–5312/7 E-mail: be10/11@bea.doc.gov

Visit our website: www.bea.doc.gov
Click International — Survey Forms to download
and print our survey forms.

A

respondents.

FORM BE-10A (Report for Nonbank U.S. Reporter)

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

MANDATORY — CONFIDENTIAL BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

MAIL REPORTS TO:

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

OR

DELIVER REPORTS TO:

U.S. Department of Commerce Bureau of Economic Analysis Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005

1. Name and address of U.S. Reporter

IMPORTANT

TANT
quirements, before compliant ruments and finer see the report for person the temperature. Read the *Instruction Booklet*, which contains definitions and reporting requirements, before completing this form. "Additional" Instructions specific to line items and "Special" Instructions for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form. For banks and bank holding companies, see the report forms for banks and the *Instruction Booklet*, Part I.C.

- Who must report Form BE-10A must be filed by each nonbank U.S. person that has a foreign affiliate reportable in this survey. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enter prise. 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(LF), BE-10B(SF), or BE-10B BANK. See *Instruction Booklet*. Part I, for detailed reporting requirements.
- U.S. Reporter's 1999 fiscal year The U.S. Reporter's financial reporting year that has an ending date in calendar year 1999. See *Instruction Booklet*, Part II.A.
- Due date A completed BE-10 report is due on the following dates:

May 31, 2000 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK;

June 30, 2000 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK.

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.

Contact us for help — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.doc.gov.

Public reporting burden for this BE-10 report (comprising Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF) and/or BE-10B BANK) is estimated to vary from 14 to 8,500 hours per response, with an average of 130 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 filling 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 that \$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.

PERSON TO C	ONCERNING QUE	(consisting of	Form BE-10	ersigned official co A and Form(s) B been prepared in	E-10B(LF),	BE-10B(SF),			
Name				applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.E. of the <i>Instruction Book</i> estimates have been provided where data are not available from customary accounting records or precise data could not be obtained.					
Address				without undue					
				Authorized office	cial's signatu	re		Date	
							İ		
_				Print or type na	me and title				
Telephone	Area code	Number	Extension						
FAX Number		! !		Telephone	Area code	Number I		Extension	
E-mail address			1	FAX Number		 			

	Part I – IDENTIFICATION OF U.S. REPORTER See Additional Instructions for Part I on page 17 at the back of this form.
2. Form of organizati	on of U.S. Reporter — Mark (X) one
1002 1 1 Corp	oration
1 —	idual, estate, or trust
L3 L Othe	r — Specify д
	r is a corporation, is the corporation owned to the extent of more than 50% of its
4000 1	
Yes –	 Complete the "BE-10, CLAIM FOR NOT FILING." On the claim, mark (X) box number B.2 and enter the name and address of U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of fully consolidated U.S. domestic business enterprise. (See Instruction Booklet, Part I.B.1.b.) Submit the claim to
	BEA and forward the remainder of the BE-10 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, please contact us for further instructions.
1 ₂	- Complete the remainder of this form.
	entification Number(s) used by U.S. Reporter to file income and payroll taxes. Show
1004 1	on a separate sheet if necessary.
1004	
5. The number of for	eign affiliate reports (Form BE-10B(LF), BE-10B(SF), and BE-10B BANK) that you are required to file.
1005 Number	If you also have exempt foreign affiliates, list them on the BE-10A SUPPLEMENT A and give
[1	the requested information for each. (Do not include foreign affiliates listed on the supplement in the number given here.)
3. The ending date of th	nis U.S. Reporter's 1999 fiscal year.
Month Day	Year 2 CON 18 Year
1006	1999
Was there a change in	n the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1999 that
caused FY 1998 data	to be restated?
	The effect of restatement on property, plant, and equipment accounts must be entered in item 75.
12 No	Co. 1111.
B. If the U.S. Reporter Reporter (See Instr	r is a corporation, are all U.S. domestic entities covered by the definition of fully consolidated U.S. uction Booklet, Part (B.1.b.) included in this BE-10A report?
1008 1 1 Yes	
1 2 No —	- PERMISSION MUST HAVE BEEN REQUESTED OF, AND GRANTED BY, BEA TO FILE ON AN UNCONSOLIDATED BASIS. You must file a separate Form BE-10A or BE-10A BANK for each unconsolidated U.S. domestic entity.
60	Enter the name under which each separate Form BE-10A or BE-10A BANK is being filed.
be	
MN.	
	orter maintain one or more sales promotion or representative offices abroad that do not produce revenue
services, for their Own	accounts but, instead, are established solely to do business, or provide market information or public relations 5. parent?
1009 1 1 Yes -	See Instruction Booklet, Part III.F, to determine whether these offices should be reported in this survey.
12 No	
	r named in item 1 a U.S. affiliate of a foreign person and required to file a Form BE-15, Annual Survey of estment in the United States — 1999?
	— Go to item 11.
4	- Skip items 11 and 12 and continue with item 13 (Major activity of fully consolidated domestic U.S. Reporter).
D 4b- 11 0 D	orter named in item 1 file a BE-15(LF) long form?
. Does the U.S. Repo	
1011 1 Yes -	— Complete only items 47 through 53, 57 through 73, 85 through 91, 93 through 187, and the Supplement A on the remainder of this BE-10A form.
1011 1 Yes -	— Complete only items 47 through 53, 57 through 73, 85 through 91, 93 through 187, and the Supplement A on the remainder of this BE-10A form. - Go to item 12.
1011 1 Yes -	- Complete only items 47 through 53, 57 through 73, 85 through 91, 93 through 187, and the Supplement A on the remainder of this BE-10A form. - Go to item 12. orter named in item 1 file a BE-15(SF) short form?
1011 1 Yes - 1 2 No - Does the U.S. Repo	— Complete only items 47 through 53, 57 through 73, 85 through 91, 93 through 187, and the Supplement A on the remainder of this BE-10A form. - Go to item 12.

FORM BE-10A (REV. 6/99)

Part I - IDENTIFICATION OF U.S. REPORTER — Continued

13.	A list, and expla	nation, of the Int	ernational Surveys Ir	ndustry	orter — Mark (X) one (ISI) codes used below nactive U.S. Reporter, I			
		exploration and o	development), manuf	facturing	s primarily engaged in g, fabricating, assembli h 2127, 2330 through 2	ng, processing	g, or growing a g	ood. These activities
					arily engaged in selling prough 4540 of the list		or retail) goods	that it does not
	•	warehousing; inf	ormation (including r	newspa	ngaged in providing a s per, periodical, book, a	nd database p	ublishers, and so	ftware publishers),
	,	waste manageme	ent and remediation;	accomi	e, and technical services modations and food ser B, 2211 through 2213, a	rvices (includir	ng restaurants, ar	nd eating places), etc.
14.	What is the Mi	AJOR product o	er service involved ed, sold at wholesale	in this	activity? If a product, ged, transported, etc. (F	briefly state w or example, "	hat is done to it, Manufacture wid	i.e.,
	1014				sorm is	rnos	es at	respon
					\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ 	-		1-1
green and a second a second and	ross operating evenues associated the control of th	revenues. Enter ed with each cod with each cod reign Trade Class I show total incorrunt-time employed ome other date covided it is a reason	in columns (1) and (e. For an inactive U.s ssifications for Inte me as reported in ite es, but excluding tem during the reporting p mable estimate of	2) respe 5. Repo ernation m 41.) E porary	Ily consolidated dom ctively, the 4-digit ISI code ther, enter an ISI code to nal Surveys for a full on the in column (3), the and contract employee	code(s) and the pased on its lase explanation of number of em	e amount of sales st active period. S each code. (Hold ployees on the p	or gross operating See the Guide to ing companies (ISI ayroll at the end of FY records.
e fo F (3	or "NÚMBER OF or most compani B) is not proportion	bject to unusual to EMPLOYEES" to les the employment on onal to the sales	variations, see instru under Section C, page ent distribution in col distribution in colum	e 6. lumn n (2).	ISI code		es or gross ing revenues (2)	Number of employees engaged in activities for the ISI codes in column (1) (3)
Р	roportion to sale:	s in column (2). S	yment in column (3) i See Additional t the back of this forn	60	(1)	Bil. Mil.		Number
1	Largest sales or		111	1015	1	\$		3
16	2nd largest sale	s or aross operat	ting revenues	1016	1	2		3
		- 1	111		1	2		3
17.	3rd largest sales	or gross operati	ng revenues	1017	1	2		3
18.	4th largest sales	or gross operati	ing revenues	1018	1	2	I I	3
19.	5th largest sales	or gross operati	ing revenues	1019		2		3
20.	6th largest sales	or gross operati	ing revenues	1020		2		3
21.	7th largest sales	or gross operati	ina revenues	1021	1	2		3
					1	2	İ	3
22.	8th largest sales	or gross operati	ing revenues	1022	1	2		3
23.	9th largest sales	or gross operati	ing revenues	1023	1	2	I I	3
24.	10th largest sale	es or gross opera	ting revenues	1024				3
25.	and other auxi on the payrolls auxiliary units. I employees local more than one of	iliary units — In- of administrative Include administrative ted at an operatir operating unit. Ex	inistrative offices clude all employees offices and other ative or auxiliary ng unit who serve kelude				-	•
	operating unit w	vho serve only th	oyees located at an at one operating ith the industry of					
	the operating u	nit in lines 15 thr	ough 24 above.)	1025		2		3
26.	Sales or gross of not accounted for		es and employees	1026				
27.	15 through 26 (dalso item item 4	ID EMPLOYEES Column (2) must 17 column (1). Co	— Sum of items equal item 37 and			2		3
28.	equal item 53.) Are (1) total as		or gross operating	► 1027 revenu	es, excluding sales to	\$ exes <i>and</i> (3) :	net income (los	s), all
	1028 1 1	Yes — <i>Complete</i>	Part II and the BE-10	A Supp	es, excluding sales to porter's 1999 fiscal y element A on the remail	nder of this Fo	orm BE-10A.	
29.	BEA USE 1029		rart III , Part IV, and t 2	ne BE-1	OA Supplement A on th	ie remainder d 4	n uns Form BE-1	5 5
	ONLY	1	2		3	4		5
	1128							
30.	BEA USE 1030 ONLY) 1	2		3	4		5
	1130	1	2		3	4		5

BE-10A		201
Part II – SELECTED FINANCIAL AND OPERATING DATA OF U.S Complete ONLY if the answer to item 28 is "Yes."	. REPORTER	
		Amount
		Bil. Mil. Thous. Dols.
31. Net income (loss)	2031	\$
32. Total assets	2032	hid
33. Total liabilities	2033	10.
Exports 9	from the U.S.	Imports to the U.S.
10	(1)	(2)
Bij. Mii.	Thous. Dols.	Bil. Mil. Thous. Dols.
34. Merchandise trade of the U.S. Reporter with its foreign affiliates \$2034 \$	3	\$
35. Merchandise trade of the U.S. Reporter with foreigners other than the U.S. Reporter's foreign affiliates	10 7	1621
34. Merchandise trade of the U.S. Reporter with its foreign affiliates 2034 \$ 35. Merchandise trade of the U.S. Reporter with foreigners other than the U.S. Reporter's foreign affiliates 2035 36. BEA 2036 1 2 3 4 IMPORTANT If you completed Part II, complete Supplement A on the remainder Part III and Part IV of this form.	200	9
IMPORTANT If you completed Part II, complete Supplement A on the remainder Part III and Part IV of this form.	of this form; do	not complete
Part III and Part IV of this form.		
rica into whe into		
ictor cor in a sur ation		
his is to take the		
this distille of or		
11. Suc Ca. 2/11.		
well?		
00		
1.00		
W		
FORM RF-10A (REV. 6/99)		

-10A	Reporter ID Number				
Part III — FINANCIAL AND OP Complete ONLY if the	ERATING DATA OF U.S. REF	ORTER			
Section A — Income Statement of U.S. Reporter — See Addin Section A. on page 17 at the back of this form.				Amour	nt
Section A, on page 17 at the back of this form.			Bil.	Mil.	Thous.
 Sales or gross operating revenues, excluding sales taxes – also item 47 column (1). (Dealers in financial instruments see Sp insurance companies see Special Instructions, B.2.c., page 18.) 			\$		
3. Income from equity investments in unconsolidated busine foreign) — For those owned 20 percent or more (including majo report equity in earnings during the reporting period; for those o report dividends. Do not include interest income.	rity-owned foreign affiliates),	3038	1	alid	-
Certain realized and unrealized gains (losses) — Include gain effects resulting from:	ns (losses) net of income tax	006	1	4	-
 Sale, disposition, or revaluation of investment securities (Dea finance and insurance companies see Special Instructions, 		Olis	UI,	3.	j
 Sale, disposition, or revaluation of land, other property, plant (Real estate companies see Special Instructions, A.2., page 	and equipment, or other assets 18.);	es			~0
c. Remeasurement of the U.S. Reporter's foreign-currency-deno to changes in foreign exchange rates during the period and tr income in accordance with FASB 52;				res	Y
d. Extraordinary items (except those resulting from legal judgme fixed assets) and other unusual or infrequently occurring item		3038	167		Ì
O. Other income — Specify	vey for for	3046	1		 - - -
histor for ant sur	Warr		1		
I. TOTAL INCOME — Sum of items 37 through 40 COSTS AND EXPENSES		304	1		-
2. Cost of goods sold or services rendered and selling, generespenses — Insurance companies see Special Instructions, B		3042			
3. U.S. income taxes — Provision for U.S. Federal, State, and loca production royalty payments.	al income taxes. Exclude	3043	1		i
. Other costs and expenses not included above, including m (loss) that arise out of consolidation — Specify	inority interests in income	304	1		
W.					į
N.		3044			- }
		304	1		i
5. TOTAL COSTS AND EXPENSES — Sum of items 42 through	14	→ 3048	\$		-
NET INCOME			1		
		3046	s		

disaggregation of sales by industry in this section should be consistent with that used in items 15 through 24. (Insurance companies also see **Special Instructions**, B.2.h. and I., page 18.)

			C	sum of co	FAL equals the dumns (2) gh (4)					Sales to other foreign persons								
47.	Sales or gross			(*	1)				(2)				(3)				(4)	
	operating revenues, excluding sales taxes		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
	Column (1) must equal item 27, column (2) and also item 37.	3147	\$			 	\$		61	! !	\$			 	s		Γ	
• B	Y TYPE		1			i	2			i	3			i	4			i
48.	Sales of goods	3148				! !												
			1				2				3			İ	4			
49.	Sales of services	3149				i I				! !				l 				l I
			1				2				3				4			
50.	Investment income	3150			V 1					! !				l I				

Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued

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

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 1999, 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 1999. If the number of employees at the end of FY 1999 (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 1999. 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 mandated by government statute, such as the employer's share of Social Security taxes. 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.

statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, su charged to inventories in prior periods.	ich as	those o	apitalized (or	
NUMBER OF EMPLOYEES		1.	Number o		nts.
51. Research and development employees — Employees engaged in R&D, including managers,	1,1	1	opioyee		ier.
scientists, engineers, and other professional and technical employees	3251	1	cO	0/,	
52. All other employees 53. TOTAL NUMBER OF EMPLOYEES — Sum of items 51 and 52	3252	1	621		
(Must equal item 27, column (3).)	3253				
wey tion the this	10		Amount		
• EMPLOYEE COMPENSATION		Bil.	Mil. Tho	us. _I Dols. I	
54. Wages and salaries — Employee's gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees	3254	\$!	
55. Employee benefit plans — Employer expenditures for all employee benefit plans	3255	\$		-	
56. TOTAL EMPLOYEE COMPENSATION — Sum of items 54 and 55	3256	1 \$			
Section D — Balance Sheet of U.S. Reporter — See Additional Instructions for Part III, Section D, on page	17			•	
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.		В	alance at c of FY 199	lose 9	
Reporter. Do not report them as a net amount.		Bil.	Mil. Tho	us. Dols.	
• ASSETS		1			
57. Cash items	3357	\$			
58. Current receivables — Net of allowances for doubtful items. (Insurance companies see Special Instructions, 8.2.a., page 18.)	3358				
59. Inventories — Land development companies exclude land held for resale (include in item 60); finance and insurance companies exclude inventories of marketable securities (include in item 60 or 65 as appropriate). The primary basis of inventory valuation is:		1		i !	
3459 1 LIFO 1 Other — Specify					
12 FIFO					
	3359				
	3303	1			
60. Other current assets, including land held for resale and current marketable securities	3360				
		1		l	
61. Property, plant, and equipment, net	3361	1		i	
62. 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.	3362				
63. Equity investments in foreign affiliates — Report on the equity basis enterprises owned 20 to 100		1			
percent. Report at cost enterprises owned less than 20 percent.	3363			l	
		1			
64. Noncurrent receivables — Net of allowances for doubtful items.	3364	1			
65. Other noncurrent assets	3365				
		1			
66. TOTAL ASSETS — Sum of items 57 through 65	3366	\$		ı	
LIABILITIES (Insurance companies see Special instructions, B.2.b., page 18.) 67. Trade accounts and trade notes payable, current		'		l	
o/. Trade accounts and trade notes payable, current	3367	1			
68. Other current liabilities and long-term debt	3368				
		1			
69. Other noncurrent liabilities	3369	1			
TO TOTAL LIABULTIES. Come of themse C7 through C9	0070				
TOTAL LIABILITIES — Sum of items 67 through 69 OWNERS' EQUITY	3370	5			
71. TOTAL OWNERS' EQUITY — Item 66 minus 70	3371	\$			

Reporter ID Number

Part III — FINANCIAL A	ND OPERATING DA	TA OF U.S. REPOR	TER — Continue	d	
Section E — Composition of External Finances of U.S. Reporter			140	ith for-	ian norcens
• CLOSE FY 1999	TOTAL Equals sum of columns (2)	With U.S. person		ign	ign persons With other foreign
	through (4) (1) Bil. Mil. Thous. Dols	(2) b. Bil. Mil. Thous. D	U.S. Repo (3)	rter	persons (4)
72. Current and noncurrent receivables — Column (1) must equal sum of items 58 and 64. 3472	1 S	S.BII. MII. TROUS.D	3 \$	10. DOIS	s. Bil. Mil. Thous. Do
73. Current liabilities and long-term debt — Column (1) must equal sum of items 67 and 68.	1	2	3 061		4
Section F — Property, Plant and Equipment (PP	•	I Instructions for Pa	rt III. Section F. on	1	
page 17 at the back of this form. PP&E includes land, timber, mineral and like rights of and other depreciable property; construction in progrand development costs, but excludes other types of	owned, structures, mad press; and capitalized t	chinery, equipment, angible and intangit	special tools,		Amount
 BALANCE, CLOSE FY 1998 (Insurance companies 74. Net book value of PP&E at close FY 1998 — 	The closing FY 1998 v		18.)		1624
restatement due to change in the entity or account CHANGES DURING FY 1999	nting principles.	7 6	2 4	3574	j ;
75. Restatement due to change in entity or acco was "Yes," give amount by which the net book ve change in the entity or accounting principles. If a gains (losses) resulting from the sale or dispositions.	lue of item 74 would I decrease, put amount	be restated due to a t in parentheses. Incl	SO.		
Reporter, and from revaluation of assets (whether	r or not realized) in ite	ms 39 and/or 71.) '	3575	
Expenditure by the U.S. Reporter for, or transfer companies see Special Instruction B.2.f., on page 18 76. Land and mineral rights, including timber—expenditures for mineral and timber rights. Excluding timber rights.	3.) Include expenditures	for land and capitali	zed		
exploration and development of natural resource	s and expenditures for	r land held for resale).	3576	1
77. PP&E other than land, mineral, and timber mergers and acquisitions in item 75.)	rights. (include chang	ges aue to	77. New	3577	
78. If it is burdensome to exclude all used plant, eq minor used items in item 77, and include only it			78. Used	3578	'
79. Depreciation				3579	()
73. Depreciation				35/9	'
80. Depletion 81. Other increases (decreases) — Specify				3580	();
31. Other increases (decreases) — Specify					į
BALANCE, CLOSE FY 1999 (Insurance companies)	Ci-i Imateur	diana Baranas	(0.)	3581	<u> </u>
82. Net book value of PP&E at close FY 1999 —	-		10.)		1
also equal item 61. • ADDENDUM				3582	1
83. Petroleum and mining exploration and devel					
including expenditures charged against inco include expenditures capitalized in prior years the expenditures are considered to be expenditures of	at are reclassified as e	xpensed in the curre	— Do not ent year; such	3583	!
84. BEA USE ONLY				3584	
Section G — Interest, production royalty payme	ents, and taxes				Amount
85. Interest received — Interest received by the U.S	Danastas from as as	adited to U.S. Bonos	day by all	ŀ	Bil. Mil. Thous. Do
payors (including foreign affiliates), net of tax wit included in items 37 and 40. <i>Do not net against in</i>	hheld at the source. Ir				1 \$
86. Interest paid — Interest paid, or credited, to all	payees (including fore				1
Reporter, gross of tax withheld. Include all interest Do not net against interest received, item 85.	st payments included i	in items 42, 43, and	44.	3686	
87. Production royalty payments for natural res			accrued	3687	1
88. To the Federal Government		,,			1
89. To State and local governments				3689	1
PA To all others				0000	1
90. To all others 91. Taxes (except income and payroll taxes) and	nontax payments (c	other than product	tion	3690	1 1
royalty payments) — Report all such taxes and revenues or expenses in the income statement. In refunds or credits, to Federal, State, and local gor a. Sales, consumption, and excise taxes;	nontax payments whe	ether or not included or accrued for the ye	l in ar, net of		
b. Property taxes and other taxes on the value of	f assets or capital;				
c. Any remaining taxes (other than income or pa		naumente er seer	le of		
 d. Import and export duties, license fees, fines, p nontax liabilities (except production royalty pa 		payments of accida	no UI	3691	
92. BEA USE ONLY				3692	1

P	Part III — FINANCIAL AND OPERATING DATA OF U.S. I	REPORTER — Continued	
Section H — Technology -	— See Additional Instructions for Part III, Section H, on pag	e 17 at the back of this form.	
	OPMENT (R&D) EXPENDITURES — Include all costs incur depreciation, amortization, wages and salaries, taxes, mater ad, and indirect costs.		
performed by the U.S. Reportance Foundation surveys	96 pertain to R&D performed by the U.S. Reporter, includir orter for others under contract. This is the basis on which Na's request information on R&D. The FASB 2 measure of R&D its) is the sum of items 94 and 97.	tional	Amount Bil. Mil. Thous. Dols.
93. R&D performed BY th	he U.S. Reporter, total — <i>Sum of items 94, 95, and 96</i> .	3793	oilo
			1
94. For U.S. Reporter's ov	own account	3794	1.
95. For Federal Governme	nent (i.e., federally financed R&D)	3795	enci
96. For others (including	g foreign affiliates) under contract	3796	500//
97. R&D performed FOR t contractual basis	the U.S. Reporter by others (including foreign affiliate	s) on a 3797	1621
ROYALTIES, LICENSE FEI INTANGIBLE PROPERTY	EES, AND OTHER FEES FOR THE USE, SALE, OR PURCH	IASE OF	1
Reporter's foreign affi by the U.S. Reporter from	and license fees from foreign persons other than U.S. filiates — Include royalties, license fees, and other amounts on credited to the U.S. Reporter by, unaffiliated foreigner property. Exclude receipts from the granting to others of t	s for the	
exploit natural resources		3798	1
royalties, license fees, ar U.S. Reporter for use or	persons other than U.S. Reporter's foreign affiliates— and other amounts paid, or credited, to unaffiliated foreigner r purchase of intangible property. Exclude payments to other	s by the ers for the	
right to exploit natural re	resources they own or control.	3799	1
100. BEA USE ONLY	Co, liu,	3800	
	Part IV — U.S. MERCHANDISE TRADE OF U.S.	S. REPORTER	
basis, i.a., on the basis of to which these data will were not physically shigh U.S. Reporter to, a foreit. U.S. Reporters normally goods were charged. The there is a material differ a "shipped" basis.	ly keep their accounting records on a "charged" basis, i.e., or The "charged" basis may be used if there is no material differ erence, the "shipped" basis must be used or adjustments ma	is the same basis as official U. goods did not physically enter d to the U.S. Reporter by, or class of when and to (or kence between it and the "shipp	S. trade statistics or leave (i.e., narged by the y) whom the ed" basis. If
	the trade data in the section prepared? — Mark (X) one.		
4101 1	ed" basis		
"charged	ed" basis without adjustments, because there is no material ord" and "shipped" bases.	lifference between the	
	ed" basis with adjustments to correct for material differences iipped" bases.	between the "charged"	
Remarks			

FORM BE-10A (REV. 6/99) Page 8

BE-1	0A	Reporter ID Number	ər			A
	Part IV — U.S. MERCHANDISE TRA	ADE OF U.S. REPOR	TER — Cont	inued		
servi	is only (valued f.a.s. at the port of exportation); do not incluces — See <i>Additional Instructions</i> for Part IV, on 18 at the back of this form.	ude	·	om the U.S.	Imports to the	U.S.
			Bil. Mil.	Thous. Dols.	Bil. Mil. The	ous. Dols.
102.	MERCHANDISE TRADE OF THE U.S. REPORTER WITH ITS FOREIGN AFFILIATES IN FY 1999	4102	\$!	s	!
103.	MERCHANDISE TRADE OF THE U.S. REPORTER WITH FOR OTHER THAN THE U.S. REPORTER'S FOREIGN AFFILIATES		1		2 Jid	
	a. For columns (1) and (2), equals sum of items 104 through 113b. For column (1) equals sum of item 187 and all countries with		_	.05	10.	
	BY PRODUCT — See the "Foreign Trade Classifications" starting on page 50 of the Guide to Industry and Foreign Trade Classifications for International Surveys, which are to be used in classifying U.S. merchandise exports and imports.	g	0100	SON	2	
104.	Food, live animals, beverages, and tobacco (SITC 0 AND 1) 4104	_ <6	>	2	0//
105.	Crude materials, inedible, except fuels (SITC 2)	4105	00,	6 30	14651	
106	Mineral fuels, lubricants and related materials (SITC 3)	4106	15 31	Je	2	
107.	Chemicals and related products (SITC 5)	4107	1 3 5	UI .	2	
108.	Industrial machinery and equipment (SITC 71-74)	4108	0/		2	
109.	Office machines and automatic data processing machines (SITC 75)	4109				
110.	Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 and 77)	4110	1		2	
111.	Road vehicles (including air-cushion vehicles) and parts (S Include all parts that are shipped with the vehicles. Parts that are separately may be in this or another classification.*		1	l	2	
112.	Other transport equipment (STIC 79) — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.*	4112	1		2	
113.	Other products (SITC 4, 6, 8, and 9) — Specify all entries greater than \$10 million.		1		2	
	hea			į		
	M·	4113		į		į
	Some parts that are shipped separately are included in items 111 appropriate to the type of part based, not on the part's end-use, bigeneral function. Major examples of such parts are gasoline and citem 108); lamps, batteries, and electrical parts for engines (item see the Guide to Industry and Foreign Trade Classifications	ut rather on the main diesel engines (include 110); and tires and tul	type of mate e in item 108) bes (item 113	rial from which; air condition	ch it is made or it ners for motor ve	hicles
the exp the exp	PORTS BY COUNTRY OF ULTIMATE DESTINATION — The country of ultima goods are to be consumed, further processed, or manufactured, as known ortation. If the shipper does not know the country of ultimate destination, to last country to which the shipper knows that the merchandise will be shipper orted. Sum of all countries with entries and item 187 must equal item 103, invidual countries to which exports were \$500.000 or more.	to the shipper at the time he shipment should be co ned in the same form as v	e of redited to when	BEA USE ONLY	Exports fro	
110	sound ovalities to which experts were governous of more.			1 (1)	Bil. Mil. Tho	us. ¡Dols.
114.	Argentina		4114	200	\$	
115.	Australia		4115	601		į
116.	Belgium		4116	302	2	
117.	Brazil		4117	1 202	2	
118.	Canada		4118	1 100	2	
119.	Chile		4119	1 203	2	!
120.	China		4120	1 650	2	
121.	Colombia		4121	1 204	2	!

126. India FORM BE-10A (REV. 6/99)

122. Egypt

123. France

124. Germany

125. Hong Kong

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Part IV — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Continued

Goods only (valued f.a.s. at the port of exportation); do not include services — See Additional Instructions for Part IV, on

Goods only (valued f.a.s. at the port of exportation); do not include services — See Add page 18 at the back of this form.	ditional li	nstructions	for Part IV, on	
EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — The country of ultimate destination is the country the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment should be credit the last country to which the shipper knows that the merchandise will be shipped in the same form as whet exported. Sum of all countries with entries and item 187 must equal item 103, column (1). Enter amounts for individual countries to which exports were \$500,000.00 or more.	where ted to n or all	BEA USE ONLY	Exports from the U.S. (2) Bil. Mil. Thous. Dols.	
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129. Italy	4129	314	2	ents.
130. Japan	4130	614	2	Je.
131. Korea (South)	4131	626	2	
132. Malaysia	4132	617	1-16-	
133. Mexico	4133	213	2	
134. Netherlands	4134	319	2	
135. Phillipines	4135	1 623	2	
136. Saudi Arabia	4136	¹ 511	2	
137. Singapore	4137	1 625	2	
138. Spain	4138	1 323	2	
139. Sweden	4139	1 324	2 	
140. Switzerland	4140	1 325	2	
141. Taiwan	4141	1 628	2	
142. United Kingdom	4142	1 327	2 	
143. Venezuela	4143	1 219	2	
Other individual countries to which exports were \$500,000.00 or more — Specify country. Use supplemental sheets, if necessary, to account for all such countries.		1	2	
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159. FORM BE-10A (REV. 6/99) Page 10	4 109			

288 Reporter ID Number **BE-10A** Part IV — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Continued Goods only (valued f.a.s. at the port of exportation); do not include services — See Additional Instructions for Part IV, on page 18 at the back of this form. EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — The country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipper thould be credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported. Sum of all countries with entries and item 187 must equal item 103, column (1). Enter amounts for all individual countries to which exports were \$500,000.00 or more. Exports from the U.S. BEA USE ONLY (2) Mil. Thous. Dols. (1) Bil. 160. 4160 161. 4161 162. 4162 163. 4163 164. 165. 4165 4166 166. 167. 4167 168. 4168 169. 4169 4170 170 171. 4171 172. 4172 173. 4173 4174 175. 4175 176. 4176 177. 4177 178. 4178 179. 4179 180. 4180 181. 4181 182. 4182 183. 4183 184. 4184 4185 185. 4186 186. 187. Exports to all countries for which exports were less than \$500,000.00 — The sum of this item and all countries with entries must equal item 103, column (1). 709 4187 188. BEA USE ONLY



FORM BE-10A (REV. 6/99)

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REMARKS Use this page for any explanation that may be essential in understanding your reported data.	
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FORM BE-10A (REV. 6/99) Page 12

of this Supplement A

FORM BE-10A Supplement A (REV. 6/99) U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS BEA USE ONLY Reporter ID Number **LISTING OF FOREIGN AFFILIATES** Name of U.S. Reporter With Assets, Sales or Gross Operating Revenues, AND Net Income (loss) of \$7 Million or Less Debt and intercompany balances between U.S. Reporter and foreign affiliate Sales or gross Total assets Total liabilities Net income after Country of Primary Number of operating revenues Name of foreign affiliate foreign income tax Owed to U.S. Owed to foreign affiliate by U.S. location employees industry code Reporter by foreign affiliate Reporter (5) (6) (7) (10) Mil. Mil. (1) (2) (3) Mil. Thous. Dols. Thous. Dols. Mil. Thous. Dols. Mil. Thous. Dols. (8) Mil. Thous. Dols. Thous. Dols. **BEA USE ONLY** 12 % % 5002 U.S. Reporter's percentage of ownership² Direct (11) Indirect (12) BEA USE ONLY 12 % 5003 U.S. Reporter's percentage of ownership² Direct (11) % Indirect (12) 2 BEA USE ONLY 12 % % 5004 U.S. Reporter's percentage of ownership² Direct (11) Indirect (12) 2 BEA USE ONLY 12 % 5005 U.S. Reporter's percentage of ownership² Direct (11) Indirect (12) 2 BEA USE ONLY 12 % % 5006 U.S. Reporter's percentage of ownership² Direct (11) Indirect (12) 2 BEA USE ONLY 12 % U.S. Reporter's percentage of ownership² 5007 Direct (11) Indirect (12) 2 BEA USE ONLY 12 % 5008 U.S. Reporter's percentage of ownership² Direct (11) -Indirect (12) % CONTINUE ON BEA USE ONLY % % 5009 U.S. Reporter's percentage of ownership² Direct (11) Indirect (12) 2 BEA USE ONLY % Indirect (12) % 5010 U.S. Reporter's percentage of ownership² Direct (11) ¹ See Form BE-10B(LF), pages 20 and 21 or Guide to Industry and Foreign Trade Classifications for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes. Page No. pages

²To calculate indirect ownership percentages — See Instruction Booklet, Part I.A.2.

pages

Page No. ____ of ___ of this Supplement A

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²To calculate indirect ownership percentages — See Instruction Booklet, Part I.A.2.

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Use additional sheets, if necessary, to account for all affiliates.

Page No. ____ of ___ of this Supplement A pages

¹ See Form BE-10B(LF), pages 20 and 21 or Guide to Industry and Foreign Trade Classifications for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

²To calculate indirect ownership percentages — See Instruction Booklet, Part I.A.2.

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BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999 **FORM BE-10A** ADDITIONAL INSTRUCTIONS BY LINE 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. (Dealers in financial instruments and finance, insurance, and real estate companies see Special Instructions on page 18. Also see Additional Instructions for Part III, Section A, item 37.)

If fewer than ten ISI codes are used, account for total sales or gross operating revenues in items 15 through 23.

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.

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
- Sales or gross operating revenues, excluding sales taxes 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 5223, 5224, 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 can dealers be extended to the companies of Sancial Instructions on insurance, and real estate companies see Special Instructions on
- 40. Other income Report non-operating and other income not reported on lines 37, 38, and/or 39.
- 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. Do not include tax or percentage depletion charges. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.

Section B — Distribution of Sales or Gross Operating Revenues (Items 47—50)

Distribute sales consistent with the industry codes reported in column (1) of items 15 through 24. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify it as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimatés.

- 49. Sales of services Report the source of real estate rental income in columns (2) through (4) based on the location of the property.
- 50. Investment income Companies, such as 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 (financial instrument or real estate), use the country of location of the intermediary.
- Section C Number of Employees and Employee Compensation
- 51. 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. either formal or by experience.
- 54. Wages and salaries Report 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 payers and shift differentials. 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 in "employee benefit plans" as discussed in item 55 below.)

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.

55. Employee benefit plans — Report employer expenditures for all employee benefit plans, including those mandated by government statute, 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 postemployment and post retirement expenses per FASB 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

- Cash items Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash, instead, report overdrafts in item 68 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons. Instead, report CDs in item 58 (current receivables) or item 64 (noncurrent receivables) as appropriate.
- 58. Current receivables Include the current portion of CDs and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons
- 61. 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 FASB 13. Exclude all other types of intangible assets, and land held for resale.
- **64. Noncurrent receivables** Include the noncurrent portion of CDs and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons
- 68. Other current liabilities and long-term debt Include overdrafts, commercial paper issued and other current liabilities not included in item 67. Include long-term debt securities owed such as bonds or notes, lease obligations capitalized per FASB 13, and all other long-term intercompany debt.
- 69. Other noncurrent liabilities - Include noncurrent items not reported on line 68 such as deferred taxes and underlying minority interest in consolidated domestic subsidiaries.

• Section F — Property, Plant, and Equipment (PP&E) (Items 74–83)

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. Do not include items the U.S. Reporter has sold under a capital lease.

Exclude from expenditures (items 76 to 78) 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 1999. Account for such changes in item 75.

For U.S. Reporters engaged in exploring for, or developing, natural resources, include in items 76, 77, and 78 exploration and development expenditures made during FY 1999 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 1999 in item 81.

- 79. Depreciation Do not include depletion. Report depletion separately in item 80.
- Section H Technology (Items 93 97)

Research and development expenditures — Research and development (R&D) includes basic and applied research in science and engineering, and the design and development of prototypes and processes, if the purpose of such activity is to:

- Pursue a planned search for new knowledge whether or not the search has reference to a specific application;
- Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
- 3. Apply existing knowledge to the employment of a present product or process.

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

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

Part IV — U.S. MERCHANDISE TRADE OF U.S. REPORTER (Items 101—187)

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, 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.

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.

Definition of U.S. merchandise trade — The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1999. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. 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 merchandise. Also exclude services. The U.S. Reporter's merchandise exports and imports may differ from the U.S. Reporter's sales to, or purchases from, foreign persons because sales and purchases may include services while merchandise exports and imports include only 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 those countries only because those countries are 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).

Timing — Only include goods actually shipped between the United States and a foreign country during FY 1999 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to an affiliate in FY 1999 that were charged or consigned in FY 2000, but exclude goods shipped to an affiliate in FY 1998 that were charged or consigned to the affiliate in FY 1999.

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.

By (or to) whom goods were shipped — Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to, whom the merchandise was charged or consigned. Thus, for example, if the U.S. Reporter charges goods to a foreign affiliate in France but ships the goods to an unaffiliated foreigner in Switzerland, the goods are considered U.S. merchandise exports by the U.S. Reporter to the unaffiliated foreigner in Switzerland and should be recorded as such on the U.S. Reporter's Form BE-10A. Or if goods were charged by the U.S. Reporter to an affiliate but shipped to the affiliate by another U.S. person, the goods should be considered an export by "other U.S. persons," not by the U.S. Reporter, and not reported on Form BE-10A.

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

Valuation of exports and imports — Value U.S. merchandise 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 export 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.

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

- A. Certain realized and unrealized gains (losses) for dealers in financial instruments and finance, insurance, and real estate
 - Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies Include in item 39 (1) impairment losses, (2) realized gains or losses on trading or dealing, and (3) unrealized gains or losses due to changes in the valuation of financial instruments that flow through the income statement. Do not include in item 39 unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings. (Report income attributable to fees or commissions in items 27 and 37.)

2. Real estate companies

Include gains or losses from the sale of real estate in the ordinary course of trade or business in items 27 and 37.

Impairment of Long-lived Assets
Include impairment local during the course of trade or business in items 27 and 37.

Include impairment losses, as defined by FASB 121, recognized during the period in item 39.

Unrealized gains

Include gains recognized due to the revaluation of real estate assets in item 71. Do not include these unrealized gains in item 39.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating 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, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include:

1. non-trusteed or free account assets and 2. nonadmitted assets, such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. 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. Current receivables (item 58) 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.
- Current liabilities and long-term debt (items 67 and 68) Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in *Other noncurrent liabilities," unless they are clearly current liabilities.
- 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.
- d. Certain realized and unrealized gains (losses) (item 39)
- 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
- f. Expenditures for property, plant, and equipment (items 76, 77, and 78) include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures for PP&E that have been classified in "other noncurrent assets*).
- Net book value of property, plant, and equipment (items 74 and 82) 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 61).
- Sales of services (item 49, column 1) Include premium income and income from other services, if any.
- i. 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 instructions for Part III, Section B item 50 on page 17 to determine the location of the transactor of investment income.

BE-10B(LF) 290						_
OMB No. 0608-0049: Approval Expi	,		te ID Number		Е	3
FORM BE-10B(LF) (Long Form (REV. 7/99)) (Report for N	onbank Foreign	Affiliate)			
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BENCHMARK	SURVEY OF	U.S. DIRECT	INVESTMENT AI	BROAD —	1999	
MAIL REPORTS TO: U.S. Department of Commerce	1. Name of U.S. Re	eporter of foreign affili	ate — Same as item 1, Forr	n BE-10A	bil	
Bureau of Economic Analysis BE-69(A)				1/3		
Washington, DC 20230 OR	2 Name of familia	66:11: b-:	d	Ole - un Stad		
DELIVER REPORTS TO:			d — Use the same name on the Analysis, e.g., Forms Bl		subsequently for	uts.
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1441 L Street, NW Washington, DC 20005	_	COLL	TO	3.90	subsequently for	
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Read the <i>Instruction Booklet</i> , which	contains definitions	and reporting require	ments, before completing t	nis form. "Additi	onal" Instructions	
specific to line items and "Special" provided at the back of this form. For	Instructions for de or banks and bank h	ealers in financial instr olding companies, see	uments and finance, insural the report forms for banks	nce, and real esta and the <i>Instructio</i>	te companies are on Booklet, Part I.C.	
 Who must report — The U.S. R sales or gross operating revenue (positive or negative) at any time 	s, excluding sales ta	xes; OR net income af	ter provision for foreign tax	es was greater th	an \$100 million	
NOTE — If the foreign affilia for Form BE-10B(SF) and BE-	te is exempt from be 10A SUPPLEMENT	eing reported on Form A. The foreign affiliate	BE-10B(LF) and is not a bar must be reported on one of	k, see the reporti those forms.	ng requirements	
Foreign affiliate's 1999 fiscal Instruction Booklet, Part II.A.	year — The foreign	affiliate's financial rep	orting year that has an end	ing date in calend	lar year 1999. See	
Due date — A complete BE-10 r	eport is due on the f	ollowing dates:				
May 31, 2000 for a U.S. Repo	INC					
June 30, 2000 for a U.S. Rep Translation of foreign current					counting principles	
(FASB 52). See Instruction Books					Thous. Dols.	
Currency amounts — Report i enter amounts in the shaded po				1 1	335 ¦	
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• Contact us for help — Telepho	ne: 202-606-5566; F	AX: 202–606–5312 or 5	317; E-mail: be10/11@bea.c	loc.gov.		
Part I — IDENTIFICATION	OF FOREIGN AFFIL	IATE — See Additiona	I Instructions for Part I on p	page 17 at the bac	k of this form.	j-
3. Number of foreign affiliates (Instruction Booklet, Part I.B.2.c.(report. If this report is for a single	1). If your answer to	this question is 2 or m				
1003						
Does this foreign affiliate has not fully consolidated in this	/e a direct equity i	nterest in other fore	ign affiliates, including b	ranches of this	affiliate, that are	1
<u> </u>			nd Supplement A of this Fo	rm BE-10B(LF) mu	ıst be completed.	
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7. Country of location — Country carried out — Mark (X) one.	y in which this for	reign affiliate's phys	ical assets are located or	where its prima	ary activity is	
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8. This foreign affiliate's finance						
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1 2 U.S. dollars 1 3 A foreign curren	cy which is not that	of the country of locati	on of the affiliate as given i	n item 7		
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Part I — IDENTIFI							
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2 Acquire a voting interest of 1		an existing for	eign company	(
from a foreign person? 2 3 Acquire a voting interest of 1	0 percent or more in	this affiliate fro	om a	dat	e		
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DIRECT OWNERSHIP IN THIS FOREIGN AFFILIA	TE — Enter percent		Equity interes	t	Voting	interest	
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12. U.S. Reporter named in item 1 — Report equity in interest.	nterest and voting	1012	. %	. %	. %		%
13. Other foreign affiliate(s) of U.S. Reporter name	od in Item 1 — If ent	ry is made here	e, complete	1013	3	4	0/
items 19 and 20.				1013	3 . %	4	%
14. Other U.S. Reporter(s) of this foreign affiliate -	- If entry is made he	re, item 21 mus	st be "Yes."	1014	. %		%
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17. Other foreign persons 18. TOTAL OF DIRECTLY HELD VOTING OWNERSH Sum of items 12 through 17 19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFIL Reporter's percent of indirect ownership in this affilianstructions on how to complete indirect ownership in this affilianstructions on how to complete indirect ownership in the name(s) and percent(s) of ownership of each for ownership interest in this foreign affiliate. Also, for ownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownership was and ID Number Enter name and BEA ID Number of foreign	IATE — If there is an late. See Instruction percentages. there is an entry in it reign affiliate of the U each foreign affiliate that in interest in this for BEA	entry in item Booklet, Part em 13, column is. Reporter na in column (a) to t holds a direct eign affiliate	(3) or column amed in item that is below th townership in cownership in affiliate	1017 1018 1019 (4) —Enter holding e first tieterest in N. th	3 . % 3 100.0 % 3 . % or below, a direct rin its it. ame of foreign any, in ownersh at holds direct to reign affiliate it.	affiliate, if ip chain nterest in named in	% %
17. Other foreign persons 18. TOTAL OF DIRECTLY HELD VOTING OWNERSH Sum of items 12 through 17 19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFIL Reporter's percent of indirect ownership in this affilianstructions on how to complete indirect ownership instructions on how to complete indirect ownership of each for ownership interest in this foreign affiliate. Also, for ownership interest in this foreign affiliate. Also, for ownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownership affiliate(s) holding a direct ownership interest in this foreign affiliate.	IATE — If there is an iate. See Instruction percentages. there is an entry in it each foreign affiliate to foreign affiliate that in interest in this for the USE	entry in item Booklet, Part em 13, column I.S. Reporter ne in column (a) t t holds a direct eign affiliate Percent direct this foreig	(3) or column amed in item 1 hat is below th t ownership in cownership in affiliate	1017 1018 1019 (4) —Enter holding e first tieterest in N. th	3 . % 3 100.0 % 3 . % er below, a direct or in its it. ame of foreign any, in owners at holds direct oreign affiliate of column (affiliate, if ip chain nterest in named in	%
17. Other foreign persons 18. TOTAL OF DIRECTLY HELD VOTING OWNERSH Sum of items 12 through 17 19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFIL Reporter's percent of indirect ownership in this affilianstructions on how to complete indirect ownership in the saffilianstructions of how to complete indirect ownership the name(s) and percent(s) of ownership of each for ownership interest in this foreign affiliate. Also, for ownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownership affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	IATE — If there is an iate. See Instruction percentages. there is an entry in it reign affiliate of the U each foreign affiliate that in interest in this for USE ONLY	entry in item Booklet, Part em 13, column I.S. Reporter na in column (a) to tholds a direct eign affiliate Percent direct this foreig Close FY 1999 (b)	(3) or column amed in item 1 hat is below th t ownership in cownership in affiliate Close FY 1996 (c)	1017 1018 1019 (4) —Ente holding ee first tie terest in N. ith	3 . % 3 100.0 % 3 . % er below, a direct or in its it. ame of foreign any, in owners at holds direct oreign affiliate of column (affiliate, if ip chain nterest in named in	%
17. Other foreign persons 18. TOTAL OF DIRECTLY HELD VOTING OWNERSH Sum of items 12 through 17 19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFIL Reporter's percent of indirect ownership in this affilianstructions on how to complete indirect ownership instructions on how to complete indirect ownership of each for ownership interest in this foreign affiliate. Also, for cownership interest in this foreign affiliate. Also, for cownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownership affiliate(s) holding a direct ownership interest in this foreign affiliate.	IATE — If there is an iate. See Instruction percentages. there is an entry in it reign affiliate of the U each foreign affiliate that in interest in this for USE ONLY	entry in item Booklet, Part em 13, column I.S. Reporter ne in column (a) ti t holds a direct eign affiliate Percent direct this foreig Close FY 1999 (b)	(3) or column amed in item 1 het is below th t ownership in cownership in affiliate Close FY 1996 (c)	1017 1018 1019 (4) —Ente holding ee first tie terest in N. ith	3 . % 3 100.0 % 3 . % er below, a direct or in its it. ame of foreign any, in owners at holds direct oreign affiliate of column (affiliate, if ip chain nterest in named in	%
17. Other foreign persons 18. TOTAL OF DIRECTLY HELD VOTING OWNERSH Sum of items 12 through 17 19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFIL Reporter's percent of indirect ownership in this affilianstructions on how to complete indirect ownership in the saffilianstructions of how to complete indirect ownership the name(s) and percent(s) of ownership of each for ownership interest in this foreign affiliate. Also, for ownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownership affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	IATE — If there is an iate. See Instruction percentages. there is an entry in it reign affiliate of the U each foreign affiliate that in interest in this for USE ONLY	entry in item Booklet, Part em 13, column I.S. Reporter na in column (a) to tholds a direct eign affiliate Percent direct this foreig Close FY 1999 (b) 2	(3) or column amed in item 1 hat is below th t ownership in cownership in affiliate Close FY 1996 (c) 3	1017 1018 1019 (4) —Ente holding ee first tie terest in N. ith	3 . % 3 100.0 % 3 . % er below, a direct or in its it. ame of foreign any, in owners at holds direct oreign affiliate of column (affiliate, if ip chain nterest in named in	%
17. Other foreign persons 18. TOTAL OF DIRECTLY HELD VOTING OWNERSH Sum of items 12 through 17 19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFIL Reporter's percent of indirect ownership in this affilianstructions on how to complete indirect ownership in the saffilianstruction of foreign affiliate parent(s) — If the name(s) and percent(s) of ownership of each for ownership interest in this foreign affiliate. Also, for ownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownership affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	ILATE — If there is an iate. See Instruction percentages. there is an entry in it reign affiliate of the Use of foreign affiliate that in interest in this for USE ONLY	entry in item Booklet, Part em 13, column I.S. Reporter ne in column (a) t t holds a direct eign affiliate Percent direct this foreig Close FY 1999 (b) 2 . % 2	(3) or column amed in item 1 hat is below th t ownership in cownership in affiliate Close FY 1996 (c) 3	1017 1018 1019 (4) —Ente holding e first tieterest in the the the the the the the the the the	3 . % 3 100.0 % 3 . % er below, a direct or in its it. ame of foreign any, in owners at holds direct oreign affiliate of column (affiliate, if ip chain nterest in named in	%
17. Other foreign persons 18. TOTAL OF DIRECTLY HELD VOTING OWNERSH Sum of items 12 through 17 19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFIL Reporter's percent of indirect ownership in this affilianstructions on how to complete indirect ownership in the same(s) and percent(s) of ownership of each for ownership interest in this foreign affiliate. Also, for ownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownership affiliate (s) holding a direct ownership interest in this foreign affiliate. (a)	ILATE — If there is an iate. See Instruction percentages. there is an entry in it reign affiliate of the Use of the Use ONLY	entry in item Booklet, Part em 13, column S. Reporter na in column (a) t t holds a direct eign affiliate Percent direct this foreig Close FY 1999 (b) 2 . %	(3) or column amed in item 1 hat is below th t ownership in cownership in affiliate Close FY 1996 (c) 3	1017 1018 1019 (4) —Ente holding e first tieterest in the the the the the the the the the the	3 . % 3 100.0 % 3 . % er below, a direct or in its it. ame of foreign any, in owners at holds direct oreign affiliate of column (affiliate, if ip chain nterest in named in	%
17. Other foreign persons 18. TOTAL OF DIRECTLY HELD VOTING OWNERSH Sum of items 12 through 17 19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFIL Reporter's percent of indirect ownership in this affilianstructions on how to complete indirect ownership in the name(s) and percent(s) of ownership of each for ownership interest in this foreign affiliate. Also, for ownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownership affiliate (s) holding a direct ownership interest in this foreign affiliate. (a)	IATE — If there is an iate. See Instruction percentages. there is an entry in it eign affiliate of the Use foreign affiliate than in interest in this for USE ONLY	entry in item Booklet, Part em 13, column I.S. Reporter ne in column (a) t t holds a direct eign affiliate Percent direct this foreig Close FY 1999 (b) 2 . % 2	(3) or column amed in item 1 hat is below th t ownership in cownership in affiliate Close FY 1996 (c) 3	1017 1018 1019 (4) -Enter holding effirst tieterest in the first tieterest tieterest in the first tieterest	3 . % 3 100.0 % 3 . % er below, a direct or in its it. ame of foreign any, in owners at holds direct oreign affiliate of column (affiliate, if ip chain nterest in named in	% %
17. Other foreign persons 18. TOTAL OF DIRECTLY HELD VOTING OWNERSH Sum of items 12 through 17 19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFIL Reporter's percent of indirect ownership in this affilianstructions on how to complete indirect ownership in the name(s) and percent(s) of ownership of each for ownership interest in this foreign affiliate. Also, for ownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownership affiliate (s) holding a direct ownership interest in this foreign affiliate. (a) b. 1192	IATE — If there is an iate. See Instruction percentages. there is an entry in it eign affiliate of the Use foreign affiliate than in interest in this for USE ONLY	entry in item Booklet, Part em 13, column S. Reporter na in column (a) t t holds a direct eign affiliate Percent direct this foreig Close FY 1999 (b) 2 . % 2	(3) or column amed in item 1 hat is below th townership in affiliate Close FY 1999 (c) 3 . % 3	1017 1018 1019 (4) -Enter holding effirst tieterest in the first tieterest tieterest in the first tieterest	3 . % 3 100.0 % 3 . % er below, a direct or in its it. ame of foreign any, in owners at holds direct oreign affiliate of column (affiliate, if ip chain nterest in named in	% %

BE-	10B(LF)	Affiliate ID Numb	er	
	Part I — IDENTIFICATION OF FO	REIGN AFFILIATE	— Continued	
21.	Do two or more U.S. persons each directly or indirectly own	or control at least	10 percent of this for	eign affiliate's voting
	rights? Mark (X) one.		•	
	1021 Yes — Item 14 or 15 on page 2 must have an entry,	and either item 22	or 23 must be completed	l. See Instruction
	Booklet, Part I.B.2.c.(2). 1 2 □ No — Skip to item 28			
22	If the answer to item 21 is "Yes," and the U.S. Reporter named in ite	m 1 is submitting th	e Parts II and IV data (i.e	the
	"complete" report) for this foreign affiliate — Give name(s) and mail is(are) not submitting the data.	ling address(es) of ti	ne other U.S. Reporter(s)	who
	Name		Mailing addre	110
	Numb		maning address	19.
			105	
			1000	M •
			10, 06	
		. 10	0 350	~0
		15	056- *	(00,
23.	If the answer to item 21 is "Yes," and if the U.S. Reporter named in a	item 1 is not submit	ting the Parts II and IV da	ata (i.e., is
	submitting a "partial" report) for this foreign affiliate — Give name at the data.	and mailing address	of U.S. Reporter who is	submitting
	167	an P	25 W	57
	The state of the s	10, 044	III CUI	
24.	BEA USE 1024 1	110	1	5
25	BEA USE 1025 1 2	e)	4	5
25.	ONLY	"101"	Ī	
26.	BEA USE 1026 1	'SL'	4	5
27	ONLY BEA USE 1027 1 2		4	5
	ONLY			
28.	Major activity of foreign affiliate — Mark (X) one			
4	Sales of goods — The foreign affiliate is primarily produce. These activities are coded in 4211 through [13] Services — The foreign affiliate is primarily engage warehousing; information (including newspaper, per finance and insurance; professional, scientific, and I waste management and remediation; accommodati These activities are coded in 1150, 2132, 2133, 2211	4540 of the list of Ised in providing a servicela, book, and cechnical services; hons and food service through 2213, and	SI codes. vice such as utilities, tra database publishers, and olding companies; admi es (including restaurants 4810 through 8130 of the	Insportation and I software publishers), nistrative and support, i, and eating places), etc. e list of ISI codes.
29.	What is the MAJOR product or service involved in this activit mined, manufactured, sold at wholesale, packaged, transported, etc. Please print or typewrite.	. (For example, "Ma	ny state what is done to nufacture widgets to seli	it, i.e., whether it is at wholesale.") —
	1029			
S	sales or gross operating revenues of foreign affiliate, by indust	try of sales or		
C	ross operating revenues. Enter in columns (1) and (2) respectively ode(s) and the amount of sales or gross operating revenues associate	ed with each	ISI code	Sales or gross operating revenues
th	ode. For an inactive affiliate enter an ISI code based on its last active ne Guide to Industry and Foreign Trade Classifications for Inte	rnational	101 0000	(2)
	surveys for a full explanation of each code. (Holding companies (ISI on the show total income as reported in item 46.)	code 5512)	(1)	Bil. Mil. Thous. Dol
			1	2
30.	Largest sales or gross operating revenues	1030	1	\$ 1
31.	2nd largest sales or gross operating revenues	1031		
			1	2
32.	3rd largest sales or gross operating revenues	1032	1	2
33.	4th largest sales or gross operating revenues	1033		
			1	2
34.	5th largest sales or gross operating revenues	1034	1	2 1
35.	6th largest sales or gross operating revenues	1035		[]
			1	2
36.	7th largest sales or gross operating revenues	1036		2
37.	Sales or gross operating revenues not accounted for above	1037		
38.	TOTAL SALES OR GROSS OPERATING REVENUES — Sum of			2
	items 30 through 37 (Must equal item 41 and also item 52, column	1038	4	5
39.	ONLY			

BE-10B(LF)			29	9		
Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILM	ATE					
Section A — Income Statement — See Additional Instructions for Part II, Section A, on page 17 at the back of this form. INCOME			Amo			
11. Sales or gross operating revenues, excluding sales taxes — Must equal item 38, column (2) and also item 52, column (1). (Dealers in financial instruments see Special Instructions, A.1., page 20; insurance companies see Special Instructions, B.3.c., page 20.)	2041	Bil. 1 \$	Mil.	Thous.	Dols.	
12. 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. Do not include interest income.	2042	1				
3. Income from other equity investments	2043	1	110		:	
14. Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from:	46	7	3.			
 Sale, disposition, or revaluation of investment securities (Dealers in financial instruments and finance and insurance companies see Special Instructions, A.1., page 20); 	5	do	•		!	ont
 Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets. (Real estate companies see Special Instructions, A.2., page 20); 	. C				00	ent
c. Remeasurement of the foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASB 52;	2 3	t	re	spe		
d. Extraordinary items (except those resulting from legal judgments and accidental damage to fixed assets) and other unusual or infrequently occurring items.	2044	Ks			i !	
15. Other income —Specify	"	1			!	
cal scorniely afor	2045					
16. TOTAL INCOME — Sum of items 41 through 45	2046	1				
COSTS AND EXPENSES 17. Cost of goods sold or services rendered and selling, general, and administrative		1			 - -	
expenses — (Insurance companies see Special Instructions, B.3.e., page 20.)	2047	1				
18. Foreign income taxes — Provision for foreign income taxes for FY 1999	2048				1	
 Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify 		1			i	
3.90	2049					
50. TOTAL COSTS AND EXPENSES — Sum of items 47 through 49	2050	1				
NET INCOME		1				
51. NET INCOME (LOSS) — Item 46 minus item 50 —	2051	s				
Section B — Distribution of Sales or Gross Operating Revenues — See Additional Instructions for		_				

the back of this form.

Distribute the foreign affiliate's 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 economic outputs that are tangible and "services" are outputs that are intangible. Sales of goods are usually associated with industry codes 1110 through 1140, 2111 through 2127, and 2330 through 4540. Report sales of structures as goods when sold by a real estate firm (code 5310). Sales of services are usually associated with industry codes 1150, 2132 through 2213, and 4810 through 8130. Some companies such as finance and insurance companies (industry codes 5223, 5224, 5231 through 5252, and 5331) include services (e.g., commissions and premiums) and investment income (e.g., interest and dividends) in gross operating revenues. Allocate sales in these industries between their services and investment income components on lines 54 and 55. The disaggregation of sales by industry in this section should be consistent with that used in items 30 through 36. (Insurance companies also see **Special Instructions**, B.3.h. and i., page 20.)

52. Sales or gross operating		Local sales		Sales	to U.S.	Sales to other countries		
revenues, excluding sales taxes a. Column (1) equals item 38 column (2) and also item 41. b. Each col- umn of line	TOTAL Column (1) equals the sum of columns (2) through (7)	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	
52 equals the sum of	Bil. Mil. Thous. Dols.	(2)	(3)	(4)	(5)	(6)	(7)	
items 53, 54 and 55.	1	2	3	4	5	6	7	
2052	\$	\$	\$	\$	\$	\$	\$	
BY TYPE 53. Sales of	1 ,	2	3	⁴	5	6	7	
goods 2053								
54. Sales of	1 1	2	3	4	5	6	7	
services 2054								
55. Invest- ment income 2055	1	2	3	4	5	6	7	

BE-10B(LF)	Affiliate ID Number		В
Part II — FINANCIAL AND OPERATING D	ATA OF FOREIGN AFF	FILIATE — Continued	
Section B — Distribution of Sales or Gross Operating Revenue	s — Continued	Sales to ot	her countries
BY COUNTRY OF DESTINATION The sum of items 56 through 64, column (1) and (2) equals item 52, (7), respectively. (7), respectively.	columns (6) and	To other foreign affiliates of the U.S. Reporter(s) (1) Bil. Mil. Thous. Dols	To unaffiliated customers (2) . Bil. Mil. Thous. Dols.
56. Canada	2056	1	2
57. European Union*, excluding the United Kingdom	2057	1	2/10
58. United Kingdom	2058	1	2
59. Other Europe	2059	ions	2
60. Latin America and Other Western Hemisphere	2060	1100	2
61. Africa	2061	os at	2
62. Middle East	2062	3/8	2,(8)
63. Japan	2063	3 4 11	2
64. Other Asia and Pacific	2064	17-50	2
* Includes Austria, Belgium, Denmark, Finland, France, Germany, Sweden, and the United Kingdom. Report the United Kingdom in			, Portugal, Spain,
65. BEA USE ONLY 2085	3gt	4	5
the back of this form. NUMBER OF EMPLOYEES — Employees on the payroll at the end and contract employees not included on your payroll records. A cour given provided it is a reasonable estimate of employees on the payrof FY 1999 (or when the count was taken) was unusually high or low duemployees that reflects normal operations. If the number of employee variations, report the average number of employees on the payroll on the payroll at the end of each pay period, month or quarter. If pre EMPLOYEE COMPENSATION — Expenditures made by an employ workers, including cash payments, payments-in-kind, and employer including those required by statute. Base compensation data on payrelates to activities that occurred during the reporting period regardle as an expense on the income statement, charged to inventories, or cactivities of a prior period, such as those capitalized or charged to inventories.	nt taken at some other de oll at the end of FY 1999. ele to temporary factors (eles fluctuates widely duri uring FY 1999. Base such cise figures are not avail ver in connection with the expenditures for employ oll records. Report comp ess of whether the activiti apitalized. DO NOT inclu-	ate during the reporting if the number of employ a.g., a strike), enter the n ng the year due to seast an average on the num able, give your best esti e employment of be benefit plans sensation which ites were charged de data related to	period may be yees at the end of umber of onal business iber of employees
 NUMBER OF EMPLOYEES 66. Research and development employees — Employees engaged scientists, engineers, and other professional and technical employees 		gers, 2066	1
67. All other employees		2067	
68. TOTAL NUMBER OF EMPLOYEES — Sum of items 66 and 67		2068	1
60 Number of application in item 69 who are 110 distance		2069	1
69. Number of employees in item 68 who are U.S. citizens		2069	Amount
EMPLOYEE COMPENSATION			Bil. Mil. Thous. Dols.
70. Wages and salaries — Employees' gross earnings (before payrol payments by the employer to employees	deductions), and direct	and in-kind	1 \$
71. Employee benefit plans — Employer expenditures for all employ	vee benefits plans	2071	1 5
72. TOTAL EMPLOYEE COMPENSATION — Sum of items 70 and	71*	2072	1
EMPLOYMENT OF PRODUCTION WORKERS ENGAGED IN MAI Complete items 73, 74, and 75 only if the foreign affiliate has man one manufacturing code (ISI codes 3111–3399) entered in items 30 manufacturing code is shown, include data for production workers combined. Number of manufacturing and the state of the state	ufacturing activities, i.e., through 36 above. If mo in all manufacturing act	has at least re than one ivities	Number of employees
73. Number of production workers engaged in manufacturing a	CCIVITI 05	2073	Thousands of hours
74. Hours worked by production workers in item 73		2074	
			Amount
			Bil. Mil. Thous. Dols.
 75. TOTAL COMPENSATION OF PRODUCTION WORKERS — Wag expenditures for employee benefit plans for production workers re * NOTE — If total number of employees, item 68, or total employee continuous production. 	ported in item 73.	2075	s ¦
, , , , , , , , , , , , , , , , , , , ,		,	

Part II — I	FINANCIAL AND OPER	ATING DATA OF FO	REIGN	AFFILIAT	TE — Cont	tinued				
Section D — Balance Sheet — S page 18 at the back of this form.	BALANCES									
Disaggregate all asset and liability receivable and payable between th proper asset and liability accounts amount.	net	Close FY 1999 (1)			Close FY 1998 (unrestated) (2)					
				Bil. M	il. Thous	Dols.	Bil.	Mil.	Thous.	Dols.
 ASSETS (Insurance companies se 76. Cash items 	e Special Instructions, l	B.3.a., page 20)	2076	\$			- \$			
77. Trade accounts and trade not for doubtful items	tes receivable, current -	- Net of allowance	2077	1			2	jd		i I
78. Other current receivables —	Net of allowance for doubt	tful items	2078	1			20			! !
79. Inventories			2079	<u> </u>	200	1	، ل			I I
80. Other current assets, includir marketable securities	ng land held for resale a	and current	2080	7/6), (2			ح ا
Land and other property, plar 81. Land	nt, and equipment		2081	Y	Ses		2		00	
82. Other property, plant, and eq	uipment — Gross	torn,	2082	P	3)		2	(6)	7	
83. Accumulated depreciation an	nd depletion	100	2083	5°		SIL	?)	
Equity investments in other f parent — Report on an equity b more (including majority-owned than 20 percent.	asis foreign affiliates own	ed 20 percent and	OLI	OL.	,su'	 	2			 - -
84. That portion reported using t	he equity method	1170	2084	1			2			
85. That portion reported using t	he cost method	o Sci	2085				2			
86. Other equity investments and receivables and other investments.		e securities,	2086	<u>'</u>		 				
87. Other noncurrent assets — Of	ther noncurrent assets not	t reported elsewhere	2087	1			2		4	
88. TOTAL ASSETS — Sum of item	ns 76 through 87 ———		2088	\$			\$			
LIABILITIES (Insurance companie Trade accounts and trade not	•	ns, B.3.b., page 20)	2089	1			2			
90. Other current liabilities and le	ann tarra dabt		2090	1			2			
91. Other noncurrent liabilities	piig-reriii debi		2091	1		1	2		4	
92. TOTAL LIABILITIES — Sum of	items 89 through 91		2092	1 \$			2 \$			
OWNERS' EQUITY — INCORPOR.	*	omplete items 93	2002	1			2			
through 97 93. Capital stock and additional p	paid-in capital		2093							
94. Retained earnings (deficit)			2094	1		! !	2			! !
95. Translation adjustment — Cur	mulativo amount at voar o	and (nor EASP 52)	2095	1			2			
96. Other — Include involuntarily (o	•		2.000	1			2			! !
			2096			! !				l I
97. TOTAL OWNERS' EQUITY (INC Equals item 88 minus item 92				1			2			
through 96.			2097	\$			\$			
OWNERS' EQUITY — UNINCORP 98 and 99 98. TOTAL OWNERS' EQUITY (UNINCORP)		,				! !				I I
Equals item 88 minus item 92		ign Affiliate) —	2098	\$			\$			
99. Translation adjustment — Cumulative amount at year end (per FASB 52) — That portion of item 98 representing the affiliate's cumulative translation adjustment account.										
Section E — Composition of Ext follows: item 100 column (2) must							items	in Part	III as	
• CLOSE FY 1999	TOTAL Equals sum of columns (2)	With U.S. Reporter(s) of this affiliate		ther U.S.	this	persons affiliate y of loca	e's		ith othe	
100. Current and noncurrent receivables and financial	to (5) (1)	(2)		(3)	Countr	(4)			(5)	
investments — Column (1) equals the sum of items 77,	Bil. Mil. Thous. Dols.	Bil. Mil. Thous.	Bil. Mi	il. Thou	ıs. Bil. M		hous.	Bil. N	Viil. Ti	hous.
78, 86, and that part of item 80, column (1), that is marketable securities. 2100	\$									
101. Current liabilities and long-term debt — Column (1) equals the sum of items 89 and 90, column (1).		2	3		4			5		

			Affiliate ID Num	ber			В
	Part II — FINAN	CIAL AND OPERATIN	NG DATA OF FOREIGN	I AFFILIATE — Conti	nued		
section F — Pro	perty, Plant and Equip	oment (PP&E) — <i>See</i> .	Additional Instructions	for Part II, Section F or	n page 1	8 at the back of	f this
and other depreci-	nd, timber, mineral and I able property; construct costs, but excludes other	ion in progress; and ca	pitalized tangible and ir	tangible exploration		Amou	nt ous. Dols.
•	SE FY 1998 (Insurance					1	Jus. Dois.
	lue of PP&E at close F entity or accounting pri						1
CHANGES DURI		ncipies. Equals the sun	TOTILETTS 01, 02, and 03	, column (2)	2102	1110	
03. Restatement give amount be accounting pr sale or dispos	t due to change in ent by which the net book va- inciples. If a decrease, p sition of subsidiaries of t ems 44 or 117 as approp	alue of item 102 would ut amount in parenthes he affiliate and from the	be restated due to a cha ses. Report gains (losses	inge in the entity or s) resulting from the	2103	91.	
04. Net book val	lue of transfers in from	m the U.S. Reporter o	or other foreign affilia	tes of U.S. Reporter	2104	"	18
105. Land and min	e foreign affiliate for: neral rights, including nd timber rights. Exclude ources and expenditures	timber — Include expe	penditures for land and enditures for the explora	capitalized expenditure	2105	resp	O
	than land, mineral an d acquisitions in item			106. New	2106	1	
If it is burden	nsome to exclude all use	d plant, equipment, etc	., from new, then include	le	2007	1	
107. minor used in	tems in item 106, and in	orace only major used	nome in Rein 107.	107. Used	2107	1	
108. Depreciation	- 2	2. ((1))	Yai	(0)	2108	1)
109. Depletion	rica	into	4.70		2109	()
110. Other increa	ses (decreases) — Spe	ecify 5	23610			1	
1. h	15 10	ren a	CU12	<u></u> 1.	2110		
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	lue of PP&E at close F 81, 82 and 83 column (1		of items 102 through 1	10; must also equal th	<i>e</i> ► 2111		
ADDENDUM	nd mining exploration	and development ex	menditures charged s	gainst income		1	
including expenditures	penditures charged a capitalized in prior years are considered to be exp	gainst income to acq s that are reclassified as	uire or lease mineral is expensed in the current	r ights — Do not includ nt year; such	de 2112		
BEA USE ONLY 2139	9.9	2	3	4		5	
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	ange in Retained Earn	ings of Incorporated	Foreign Affiliate or in	ı Total Owners' Equ	ity of	Amour	nt
Unincorporated	ange in Retained Earn Foreign Affiliate	ings of Incorporated	Foreign Affiliate or in	n Total Owners' Equi	ity of		nt ous. Dols.
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Unincorporated 13. Balance, clos Incorporated a	ange in Retained Earn Foreign Affiliate se FY 1998	from item 94, column	(2).	n Total Owners' Equi	ity of - 2113	Bil. Mil. The	
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e	Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continu	ed		
	ction H — Interest, production royalty payments, taxes and subsidies.			Amount
٠.	Interest received — Interest received by affiliate from, or credited to affiliate by, all payors, net of tax withheld at the source. Include all interest receipts included in items 41 and 45. Do not net against interest paid, item 121.	2120	Bil. M	lil. Thous. Dols.
1.	Interest paid — Interest paid, or credited, to all payees by the affiliate, gross of tax withheld. Do not net against interest received, item 120.	2121	1	
2.	Production royalty payments to foreign governments for natural resources, total — Report amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in kind at market value.	2122	1	
23.	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 subdivision and agencies for — a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold:	7 1	9.	
	b. Property taxes and other taxes on the value of assets or capital; c. Any remaining taxes (other than income or 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).	2123	,	spond
24.	Subsidies received — Monetary grants received from governments. Include all grants received from governments and quasi-governments that are not payments for property, goods, or services purchased, whether these receipts are reflected in current income, or used for investments in, or to cover losses of, property, plant, and equipment.	2124	716	
25.	BEA USE ONLY	2125	1	
Se	ction I — Technology — See Additional Instructions for Part II, Section I, on page 18 at the back of this form	_		0.0
pe	SEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in forming R&D, including depreciation, amortization, wages and salaries, taxes, materials and			
su	oplies, allocated overhead, and indirect costs. TE — Items 126 through 128 pertain to R&D performed by the foreign affiliate, including R&D performed by			Amount
the	affiliate for others under contract. This is the basis on which National Science Foundation surveys request on R&D (i.e., R&D from which the firm benefits) is the sum of items 1 129.		Bil. N	lil. Thous. Dols.
	R&D performed BY the affiliate, total — Sum of items 127 and 128 —	2126	\$	
27.	For the foreign affiliate's own account	2127	1	i
28.	For others (including U.S. parents) under contract	2128	1	
			1	
RC	R&D performed FOR the affiliate by others (including the U.S. parent) on a contractual basis PYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF	2129		
	TANGIBLE PROPERTY coipts — Include royalties, license fees, and other amounts received by or credited to this affiliate for the			
•	or sale of intangible property. Total Receipts — Sum of items 131, 132, and 133	2130	1 \$	
	Post of Control (1994) 110 control (1994) 110 Post of (1994) 110 Post of (1994)	0101	1	
31.	Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate	2131	1	
32.	Received from or credited by other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	2132	1	!
33.	, , ,	2133	1	
	yments — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or chase of intangible property.		i A	į
pu		2134	\$	į.
•	Total Payments — Sum of items 135, 136, and 137		1	į į
34.		2135	1	
-	Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate	2135 2136	1	
34. 35.	Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate Paid or credited to other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate		1	

Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER Use Part III 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 foreign affiliate. 139. Did the U.S. Reporter ammed in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 1999 fiscal year (i.e., is any column of item 12 greater than zero?) — Mark (X) one. 3139	304	<u></u>			
Use Part III 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 foreign affiliate. 139. Did the U.S. Reporter amed in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 1999 fiscal year (1.e., is any column of Item 12 greater than zero!? — Mark (X) one. 3199 fiscal year (1.e., is any column of Item 12 greater than zero!? — Mark (X) one. 3199 fiscal year (1.e., is any column of Item 12 greater than zero!? — Mark (X) one. 3190 fiscal year (1.e., is any column of Item 127 and 180 through 184 of Part III and then continue with item 172 of Part IV. 5 Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 18 of the back of Into form. Enter the amounts which represent the U.S. Reporter's equity, based on its directly hold equity interest. Thus II directly hold equity interest. 140. Net income (loss), item 51. For items 141 and 142: certain realized and unrealized gains (losses) (excluding translation adjustments) affer foreign income taxes — Enter U.S. Reporter's share of item 14. 141. Included in item 140, but taken directly to retained earnings for an incorporated affiliate, or to owner's equity for an unincorporated affiliate. U.S. Reporter's share of item 117. 142. Not included in item 140, but taken directly to retained earnings for an incorporated affiliate, or to owner's equity for an unincorporated affiliate. U.S. Reporter's share of item 117. 143. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquideting dividends) or distributed earnings of unincorporated foreign affiliate — Reporter — See Additional instructions for Part III, Section B, on page 18 eith beack of this form. 144. Tax withheld on dividends or distributed earnings in item 143. 145.	BE-10B(LF)	Affi	liate ID Number		В
between the U.S. Reporter and foreign affiliate. 139. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 1399 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one. 3199 1 Ves — Complete items 140 through 164 of Part III and then continue with item 172 of Part IV. 2 No — Complete items 140 through 164 of Part III and then continue with item 172 of Part IV. 320 No — Complete only items 147, 148 and 160 through 164 of Part III and then continue with item 172 of Part IV. 320 Section A — U.S. Reporter's Equity in Foreign Affiliate's Not income. Cortain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 18 at the back of this form. Enter the amounts which represent the U.S. Reporter's equity, based on its directly held equity interest. Thus if the U.S. Reporter's equity interest, enter the amounts which represent only the directly held equity interest. 10. Net income (loss), item 51. 11. ON tentionem (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of inet 1310 Section 1310					
1999 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one. 3139			ny, and to report direc	t financial positions or t	ransactions
Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains Losses), and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 18 at the back of this form. Enter the amounts which 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. 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. 140. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income (loss), item 51. 141. Included in item 140, but taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. U.S. Reporter's share of item 117. 142. Not included in item 140, but taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. U.S. Reporter's share of item 117. 143. Dividends on common and preferred stock of incorporated foreign affiliate exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross and the net book value of equipment under a long-term operating of unincorporated foreign affiliate. — Net amount litem 143 minus item 144) 144. Tax withheld on dividends or distributed earnings in item 143 145. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate. — Net amount litem 143 minus item 144) 146. BEA USE ONLY Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part II, Section B, on page 18 at the back of this form. Include current and long-term tems, indebtedness resulting from a capital lease, and the net book value				te at any time during	the affiliate's
Unrealized Gains (Losses), and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 18 at the back of this form. Enter the amounts which 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. 40. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income (loss), item 51. For items 141 and 142: certain realized and unrealized gains (losses) (excluding translation adjustments) after foreign income taxes 141. Included in item 140, U.S. Reporter's share of item 44 142. Not included in item 140, U.S. Reporter's share of item 44 143. Dividends on common and preferred stock of incorporated foreign affiliate, or to owners' equity for an unincorporated affiliate U.S. Reporter's share of item 117. 143. Dividends on common and preferred stock of incorporated foreign affiliate — Gross amount 144. Tax withheld on dividends or distributed earnings of unincorporated foreign affiliate — Net amount (item 143 minus item 144) 145. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 143 minus item 144) 146. BEA USE ONLY Section B — Bebt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part III, Section B, on page 18 at the back of this form. 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. 147. Owed to U.S. Reporter by the affiliate — That portion of items 88 and 90 representing amounts owed to U.S. 148. Reporter — That portion of items 77, 78 and 86 representing amounts due from 144 149. Page 140 140 141. The province of the page 140 140 141. The page 140 141. The page 140 142. The page					2 of Part IV.
Enter the amounts which represent the U.S. Reporter's equity, based on its directly held equity interest. This if the U.S. Reporter holds both a direct and indirect equity interest. This if the U.S. Reporter holds both a direct and indirect equity interest. This if the U.S. Reporter's share of net directly held equity interest. This is the U.S. Reporter's share of net income (loss), kem 51. 140. Not income (loss), kem 51. For items 141 and 142: certain realized and unrealized gains (losses) (excluding translation adjustments) after foreign income taxes 141. Included in item 140. U.S. Reporter's share of item 44 142. Not included in item 140, but taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. U.S. Reporter's share of item 117. 143. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate. Gross amounts amounts of unincorporated foreign affiliate. Or incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate. Or incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate. Or incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate. Or incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate. Or incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate and U.S. Reporter Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter Close FY 1998 (unrestated	Unrealized Gains (Losses), and Dividends	or Distributed Earnings —	e, Certain Realized a · See Additional Instruc	ctions for	
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owners' equity for an unincorporated affiliate. U.S. Reporter's share of item 117. 143. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount 144. Tax withheld on dividends or distributed earnings in item 143 145. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 143 minus item 144) 146. BEA USE			15	3141	001.
liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount 144. Tax withheld on dividends or distributed earnings in item 143 145. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 143 minus item 144) 146. BEA USE ONLY 147. Objection B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part III, Section B, on page 18 at the back of this form. 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. According to books of foreign affiliate According to books of U.S. Reporter Close FY 1999 Close FY 1999 Close FY 1999 Close FY 1999 Close FY 1999 Close FY 1999 Close FY 1999 Close FY 1998 Close FY 1999 Close FY 1998 Close FY					(62)
144. Tax withheld on dividends or distributed earnings in item 143 145. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 143 minus item 144) 146. BEA USE ONLY Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part III, Section B, on page 18 at the back of this form. 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. According to books of foreign affiliate According to books of foreign affiliate According to books of U.S. Reporter Close FY 1999 Close FY 1998 (unrestated) (1) (2) (3) (4) Bill. Mill. Thous. Dols. Bill. Mill					
145. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 143 minus item 144) 146. BEA USE ONLY Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part III, Section B, on page 18 at the back of this form. 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. According to books of foreign affiliate According to books of U.S. Reporter Close FY 1999 Close FY 1998 (unrestated) (1) (2) (3) (4) Bill. Mill. Thous. Dols. Bill. Mill. Thous. Dols		irnings or unincorporated	Toreign attiliate — C		
Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part III, Section B, on page 18 at the back of this form. 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. According to books of foreign affiliate According to books of U.S. Reporter Close FY 1999 Close FY 1998 (unrestated) (1) (2) (3) (4) Bill. Mill. Thous. Dols. Bill. Mill. Thous. Dol	144. Tax withheld on dividends or distribute	ed earnings in item 143	170 801	3144	
Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part III, Section B, on page 18 at the back of this form. 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. According to books of foreign affiliate According to books of U.S. Reporter Close FY 1999 Close FY 1998 (unrestated) (1) Bil. Mil. Thous. Dols. Bil. Mil. Thous.					
Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part III, Section B, on page 18 at the back of this form. 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. According to books of foreign affiliate According to books of U.S. Reporter Close FY 1999 (1) (2) (3) Close FY 1998 (unrestated) (1) (2) (3) Close FY 1998 (unrestated) (4) Bil. Mil. Thous. Dols. Bil.		15 02	C	3146	
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. According to books of foreign affiliate According to books of U.S. Reporter Close FY 1999 Close FY 1998 (unrestated) (1) (2) (3) (4) Bil. Mil. Thous. Dols. Bil	Section B — Debt and Other Intercompany			Reporter —	
According to books of foreign affiliate According to books of U.S. Reporter Close FY 1999 Close FY 1998 (unrestated) (1) (2) (3) Close FY 1999 (unrestated) (4) Bil. Mil. Thous. Dols. Bil. Mil. Thous. Dol	Include current and long-term items, indebtedr	ness resulting from a capital		k value of equipment u	nder a long-term
147. Owed to U.S. Reporter by the affiliate — That portion of items 89 and 90 representing amounts owed to U.S. Reporter 1	100	According to book	s of foreign affiliate	According to book	s of U.S. Reporter
147. Owed to U.S. Reporter by the affiliate — That portion of items 89 and 90 representing amounts owed to U.S. Reporter 1	MINO	Close EV 1999		Close FV 1999	
147. Owed to U.S. Reporter by the affiliate — That portion of items 89 and 90 representing amounts owed to U.S. Reporter 1	90,	(1)			
affiliate That portion of items 89 and 90 representing amounts owed to U.S. Reporter 3147 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	760	Bil. Mil. Thous. Dols.			Bil. Mil. Thous. Dols
148. Owed to affiliate by the U.S. Reporter — That portion of items 77, 78 and 86 representing amounts due from U.S. Reporter 1 1 2 3 4 4 1 1 1 2 3 3 4 4	90 representing amounts owed to U.S.	2147 \$			
and 86 representing amounts due from U.S. Reporter 1 2 3 4		1		-	
1 2 3 4	Reporter — That portion of items 77, 78 and 86 representing amounts due from				
149. BEA USE ONLY 3149	O.S. Neportel	1	2	3	4
Remarks	149. BEA USE ONLY	3149			

Page 9

FORM BE-10B(LF) (REV. 7/99)

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Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued

Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate — See Additional Instructions for Part III, Section C, on page 18 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 or (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Report all amounts at transaction value, i.e., the value of the consideration given (received) by the U.S. Reporter.

• IN	CREASE IN U.S. REPORTER'S EQUITY INTERES	T IN THIS AFFILIATE			Amount	
					Bil. Mil. Thous. Dols.	
150.	Establishment of affiliate or acquisition (parti U.S. Reporter either from this affiliate or from	ial or total) of equity n other foreign perso	interest in this	affiliate by	\$	
151.	Capital contributions and other transactions increase equity in this affiliate — Specify	of the U.S. Reporter	with foreign pe	rsons that	1	
	openny			1008	•	ents.
152	Acquisition (partial or total) of equity interest	t in this affiliate by L	LS. Reporter fro	om other U.S.	1	(6/,
	persons		36/10	3152	1 1	
	CREASE IN U.S. REPORTER'S EQUITY INTERES Liquidation of affiliate or sale (partial or total	of equity interest in			resp	
154.	Reporter either to this affiliate or to other for Return of capital contributions to the U.S. Re	***	sactions of the	U.S. Reporter	1	-
	with foreign persons that decrease equity in t			- The	1	
		aci	8011	3154		
155.	Sale (partial or total) of equity interest in this	affiliate by U.S. Rep	orter to other U	I.S. persons 3158	i i	
156	TOTAL — Equals sum of items 150, 151, and 152,	minus sum of items 1	53, 154 and 155 -	3156	1 3 \$	
	h150 f01 -0	ma	104 4112 100	For acquisition	For liquidation or sale	1
• Fo	r items 150 through 155, enter the amounts by	which the transacti	on value —	(1)	(2)	
1	his and Cuitali	U_{I}		Bil. Mil. Thous. Dols	s. Bil. Mil. Thous. Dols.	1
157.	Exceeds the value carried on the books of	f the affiliate	3157	\$ I	\$	-
158.	is less than the value carried on the book	s of the affiliate	3158			
159.	BEA USE ONLY		3159	1	2	
	ction D — Receipts and Payments Between e U.S. Reporter and Foreign Affiliate — See	Receipts by U.S. Re	eporter from forei	ign Payments by l	J.S. Reporter to foreign affiliate	
Ao	ditional instructions for Part III, Section D, on ge 19 at the back of this form.	Net of foreign	Foreign tax	Net of U.S. tax	U.S. tax withheld	1
Re	port these items based on the books of the U.S. porter. Enter amounts received, paid, or entered	tax withheld (1)	withheld (2)	withheld (3)	(4)	
	o intercompany accounts, whichever occurred first.				ols. Bil. Mil. Thous. Dols.	
160.	Interest on amounts reported in items 147 and 148, including interest on capital leases 3160	1 i	\$ 1	\$	\$	
161.	Royalties, license fees, and other fees for the use or sale of intangible property 316'	1	2	3	4	
162.	Charges for use of tangible property —	1 1	2 !	3	4	1
	Report film and television tape rentals in item 163.	2				
163.	Film and television tape rentals 3163	1 1	2	3	4	
	Allocated expenses and sales of ser-	1	2	3	4	1
	vices — Sum of items a through f below 3164 By type — See the Additional Instructions,	!				1
	page 19, at the back of this form for an explana- tion of how to report each type of service					
	 Insurance services — To avoid duplication with other BEA surveys, report only receipts or payments between a foreign insurance affiliate 	1	2	3	4	
	and those parts of the fully consolidated U.S. Reporter that are not insurance companies	1		1	1	
	(i.e., not in ISI codes 5243 or 5249). 3169	1 1	2 1	3 1	4 1	-
	b. Financial services 3166	1	2	3	4	
	c. Transportation 3167	,	i			
	d. Computer and information services 3168	3	2 !	3	4	
	e. Communication services 3169	1	2	3	4]
	f. Other services — Such as management,	1 1	2	3	4	1
	professional, technical, or other services — Specify primary type(s) of service(s) performed.			1		
	F-11-11-11-11-11-11-11-11-11-11-11-11-11					
	3170					
165	—171 REALISE ONLY	.] '	2	3	4	

Affiliate ID Number BE-10B(LF)

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE —Goods only valued f.a.s. at port of exportation; do not include services — See Additional Instructions for Part IV on page 19 at the back of this form.

В

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1999. 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.

☐ "Shipped" basis ☐ "Charged" basis without adjustments, because there is bases.		k (X) one. aterial difference betwe	een the "charged" and	d "shipped"	ent'
"Charged" basis with adjustments to correct for material	al diffe	rences between the "c	harged" and "shipped	d" bases.	61,
	~	TOTAL	Shipped by U.S. Reporter(s)	Shipped by other U.S. persons	
•		Bil. Mil. Thous. Dols.		(3) Bil. Mil. Thous. Dols.	
	4173	\$	\$	\$	
lassifications in the "Foreign Trade Classifications" n page 50 of the Guide to Industry and Foreign Trade ations for International Surveys, which are to be used	ks.	for for	2	3	
e animals, beverages, and tobacco (SITC 0 and 1)	4174		2	3	
aterials, inedible, except fuels (SITC 2)	4175		-		
ivels, Jubricants and related materials (SITC 3)	4176	1	2	3	
31. 6.1011	4177	1	2	3	1
· l/le		1	2	3	
707	4178	1	2	3	
3.5	4179	1 1	2 1	3 1	
munications, sound equipment, and other electrical y and parts (SITC 76 AND 77)	4180	1			
) — Include all parts that are shipped with the vehicles. are shipped separately may be in this or another	4181	1	2 	3 	
ed with the vehicles. Parts that are shipped separately	4182	1	2	3	
oducts (SITC 4, 6, 8, and 9) — Specify all entries an \$10 million.				3	
	4183				
quipment and other goods charged to fixed asset		1	2 I I	3	
	4184	1 !	2	3 !	
ture by this affiliate before resale to others	4185	1	2	3	1
ture by affiliate	4186	1	2	3	
Specify					
	4187				
	of items 174 through 183 must equal item 173, and of items 184 through 187 must also equal item 173. DUCT lassifications in the "Foreign Trade Classifications" in page 50 of the Guide to Industry and Foreign Trade.	ods shipped in FY 1999 from the U.S. to this affiliate of items 174 through 183 must equal item 173, and of items 184 through 187 must also equal item 173. OUCT JUCT N AFFILIATE (Valued f.a.s. U.S. port) ods shipped in FY 1999 from the U.S. to this affiliate of items 174 through 183 must equal item 173, and of items 184 through 187 must also equal item 173. DUCT lassifications in the "Foreign Trade Classifications" on page 50 of the Guide to Industry and Foreign Trade ations for International Surveys, which are to be used inigu U.S. merchandise exports and imports. The animals, beverages, and tobacco (SITC 0 and 1) aterials, inedible, except fuels (SITC 2) at machinery and equipment (SITC 7) at machinery and equipment (SITC 71–74) aterials and related products (SITC 5) at machinery and equipment, and other electrical ry and parts (SITC 76 AND 77) inclices (including air-cushion vehicles) and parts (including air-cushion vehicles) and parts (including air-cushion vehicles) and parts (include all parts that are shipped with the vehicles. are shipped separately may be in this or another classification.* ansport equipment (SITC 79)— Include all parts that ed with the vehicles. Parts that are shipped separately this or another classification. 4182 or resale without further processing, assembly, or sture by this affiliate before resale to others 4186 To resale without further processing, assembly, or sture by affiliate	NAFFILIATE (Valued f.a.s. U.S. port) ods shipped in FY 1999 from the U.S. to this affiliate of items 174 through 183 must equal item 173, and if items 184 through 187 must also equal item 173. DUCT lassifications in the "Foreign Trade Classifications" in page 50 of the Guide to Industry and Foreign Trade pations for International Surveys, which are to be used ring U.S. merchandise exports and imports. The animals, beverages, and tobacco (SITC 0 and 1) aterials, inedible, except fuels (SITC 2) aterials, inedible, except fuels (SITC 3) at machinery and equipment (SITC 71-74) aterials and related products (SITC 5) at machinery and equipment (SITC 71-74) aterials and automatic data processing machines 1) all machinery and equipment, and other electrical ry and parts (SITC 76 AND 77) hicles (including air-cushion vehicles) and parts 1) — Include all parts that are shipped with the vehicles. are shipped separately with the vehicles. Parts that are shipped separately it his or another classification. All manpert equipment (SITC 79) — Include all parts that ed with the vehicles. Parts that are shipped separately it his or another classification. All mans 100 million. NDED USE The part of the Guide to the state of the parts	NAFFILIATE (Valued f.a.s. U.S. ports) ods shipped in FY 1999 from the U.S. to this affiliste if items 174 through 183 must equal item 173, and if items 184 through 187 must also equal item 173. and if items 184 through 187 must also equal item 173. DUCT lassifications in the "Foreign Trade Classifications" in page 50 of the Guide to Industry and Foreign Trade actions for International Surveys, which are to be used in guide. Surveys and imports. To animals, beverages, and tobacco (SITC 0 and 1) Items, inedible, except fuels (SITC 2) A175 Items, inedible, except fuels (SITC 3) A176 Items, inedible, except fuels (SITC 3) A177 Items, inedible, except fuels (SITC 3) A178 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A170 Items, inedible, except fuels (SITC 7) A177 Items, inedible, except fuels (SITC 7) A178 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 Items, inedible, except fuels (SITC 7) A179 A170	

FORM BE-10B(LF) (REV. 7/99)

BE-10B(LF) 307

<u>BE-1</u>	OB(LF)						307	
Par	rt IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE — services — C	Good: Conti	s only valued f nued	.a.s. a	at port of expo	rtatio	n; do not inclu	de
	ction B — U.S. MERCHANDISE IMPORTS FROM IS FOREIGN AFFILIATE (Valued f.a.s. foreign port)		TOTAL		Shipped to U Reporter(s	J.S. ;)	Shipped to ot U.S. person	
			(1)		(2)		(3)	
			Bil. Mil. Thous.	Dols.		Dols.	. Bil. Mil. Thous.	Dols.
188.	Total goods shipped in FY 1999 to the United States by this affiliate — Equals the sum of items 189 through 198.	4188	1 \$		\$	i I	3 \$	
	BY PRODUCT — See the classifications in the "Foreign Trade Classifications" starting on page 50 of the Guide to Industry and Foreign Trade Classifications for International Surveys , which are to be used in classifying U.S. merchandise exports and imports.		1	1	2	12	310	
189.	Food, live animals, beverages, and tobacco (SITC 0 and 1)	4189				10		
190.	Crude materials, inedible, except fuels (SITC 2)	4190	1		20el		3	! !
191.	Mineral fuels, lubricants and related materials (SITC 3)	4191	1	10	1130	17	3	
			1 20		2		3	7
192.	Chemicals and related products (SITC 5)	4192	36 1	_	62		0	1
193.	Industrial machinery and equipment (SITC 71-74)	4193	1	0-	2 31		esp	
194.	Office machines and automatic data processing machines (SITC 75)	4194	On.	3	10	1	3	
195.	Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 AND 77)	4195	1 CM		2		3	
196.	Road vehicles (including air-cushion vehicles) and parts (SITC 78) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	4196	70-50		2	 - - -	3	 - -
197.	Other transport equipment (SITC 79) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	4197			2		3	
198.	Other products (STC 4, 6, 8, and 9) — Specify all entries greater than \$10 million.	4198	1		2		3	
	* Some parts that are shipped separately are included in items 196 appropriate to the type of part based, not on the part's end-use, bor its general function. Major examples of such parts are gasoline motor vehicles (item 193); lamps, batteries, and electrical parts to complete information, see the Guide to Industry and Foreign 1	but rati e and o or engi	ther on the main diesel engines (i ines (item 195); a	type of include and tire	of material from le in item 193); a res and tubes (ite	which ir cond em 198 iurvey	h it is made ditioners for 8). For more	
199.	BEA USE ONLY 4199			4		5		

Remarks

FORM BE (7/99)	-10B(LF) Supplement A U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	BEA USE ONLY	В	Page No. of this Suppleme	of pages ent A
	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(LF)	Identification - Name of foreign affiliate as s	shown in item 2 of Form BE-10B(LF)	
	Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully ma consolidated foreign affiliate named in item 2, has a direct equity interest, but which mu are not fully consolidated on this Form BE-10B(LF). Continue listing onto as	ny copied pages as needed. NOTE — Foreig st also file a complete Form BE-10B(LF) or it ed on the BE-10A Supplement A of its U.S.	n affiliates listed on this Suppl BE-10B(SF), or, per instructions, Reporter.	ement A be	
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held	Affiliate identification number taken from the preprinted Form BE-10B(LF) or BE-10B(SF), if provided, of each foreign affiliate listed in column (1)	BEA USE ONLY	Percentag ownership in affiliate listed held by the fo named in the i block (Enter perce nearest	in column (1) reign affiliate dentification above ntage to the
	(1)	(2)	(3)	Close FY 1999 (4)	Close FY 1998 (5)
5002		30 3 3 9		. %	. %
5003		0, 5, 3, .		. %	. %
5004		3 6 6	2	. %	. %
5005		7.43	7	. %	. %
5006		90	5	. %	. %
5007		*3	33	. %	. %
5008		9, 5	, 0, 6	. %	. %
5009				. %	. %
5010		2	0 0 0	. %	. %
5011			2 2 7	. %	. %
5012			4.0	. %	. %
5013			65	. %	. %
5014			200	. %	. %
5015			3	. %	. %

FORM BE-10B(LF	LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT W CONSOLIDATED ON THIS FORM BE-10B(LF) —	G FOREIGN AFFILIATE (AS WHICH ARE NOT FULLY Continued		Page No of this Suppleme	of pages
SUPPLEMENT A (7/99)	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held	Affiliate identification number taken from the preprinted Form BE-10B(LF) or BE-10B(SF), if provided, of each foreign affiliate listed in column (1)	BEA USE ONLY	Percentage ownership in affiliate listed held by the fo named in the in block a (Enter percei nearest	reign affiliate dentification above
	(1)	(2)	(3)	Close FY 1999 (4)	Close FY 1998 (5)
5016		5600	-	. %	. %
5017				. %	. %
5018		2332		. %	. %
5019		32 2 3 6		. %	. %
5020				. %	. %
5021		3 6 6		. %	. %
5022		7.43	7.	. %	. %
5023		0,00	5	. %	. %
5024		63	23	. %	. %
5025		300	05	. %	. %
5026		5		. %	. %
5027		2	0 0 0	. %	. %
5028		9	6 1/4	. %	. %
5029			. 0	. %	. %
5030			5	. %	. %
5031				. %	. %
5032			2	. %	. %

FORM B (7/99)	E-10B(LF) Supplement	4	Affiliate ID Number Pag ONLY BEA USE ONLY Affiliate ID Number B	e No. of pages nis Supplement B
	LIST OF ALL FO	REIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE	Identification - Name of foreign affiliate as shown in item 2 of Form BE-10B(LF)	
	must be more than 10 per	must be completed for the foreign affiliate for which the U.S. Reporter is ancial and operating data to BEA; each foreign affiliate fully consolidated cent 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-10 of foreign affiliates listed below plus the reporting foreign affiliate must agree with Form BE-10B(LF). Continue listing onto as many copied pages as needed.	DB(LF). The number Pert I, item 3, of
	BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
	(1)	(2)	(3)	(4)
6002			252	. %
6003				. %
6004			3 6 6 3	. %
6005			6.233	. %
6006			05 0 0 5	. %
6007			*333	. %
8008			0, 5, 0, 10	. %
6009			5 7 6 7	. %
6010			7 0 0 0	. %
6011			0, 6 2, 4	. %
6012			7 . 0	. %
6013			6. 6	. %
6014				. %
5517				. /

ORM BE-108(LI		LIST OF ALL FOREIGN AFFILIATES FULLY CONSC REPORTING FOREIGN AFFILIATE — C	OLIDATED INTO THE ontinued	Page No of pages of this Supplement B
Supplement B (7/99)	BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
	(1)	(2)	(3)	(4)
601	6		2600	
601	7			. %
601	8		2.5.25	. %
601			30.00	. %
602			2 5 3 5	. %
Ή			3 4 5 9	
602			2233	
602			0, 0, 0, 10	. %
602	3		3, 3, 5, 5	. %
602	4		63.00	. %
602	5			. %
602	6			. %
602	7		2000	. %
602	8		0, 2, 2, 4	. %
602	9		7 . 0	. %
603	0		S.	. %
603	1		*	. %
603			3	. %

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — FORM BE-10B(LF)

ADDITIONAL INSTRUCTIONS BY LINE ITEM

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

- 7. Country of location Enter "International" if the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country. For example, classify as "International" 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 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.

30.-38

Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. (Dealers in financial instruments and finance, insurance, and real estate companies see Special Instructions on page 20. Also 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.

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 5223, 5224, 5231, 5238, 5252 and 5331 report 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 on page 20.)
- 42. Income from equity investments in foreign affiliates Report income from equity investments shown on lines 84 and 85 of all foreign affiliates whether or not they are required to file a form BE-10B. Do not report interest income here. Report interest on lines 41 or 45 as appropriate.
- 43. Income from other equity investments Report income from equity investments included on line 86. 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 on lines 41 or 45 as appropriate. 45 as appropriate.
- 45. Other income Report non-operating and other income not included above.
- 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. Do not include tax or percentage depletion charges. Companies with ISI codes 5223, 5224, 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 income and expenses on lines 41 through 48 at their full amounts. Do not report amounts net of minority interest. Instead, include the net impact of any minority interest in the income and expense items as a lump sum on this
- Section B Distribution of Sales or Gross Operating Revenues

52.—55.

Distribution of Sales or Gross Operating Revenues —
Distribute sales consistent with the industry codes reported in column 1 of items 30 through 36. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify it as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

- 54. Sales of services Report the source of real estate rental income in columns 2 through 7 based on the location of the
- 55. 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. ndents. the intermediary.
- Section C Number of Employees and Employee Compensation
- 66. 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).

70.-72.

Employee compensation — Consists of wages and salaries of employees and employer expenditures for all employee benefit

70. Wages and salaries — Report 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, on behalf of, benefit funds rather than by the employer. (Include employer contributions to benefit funds in "employee benefit plans" as discussed in item 71 below.)

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.

- 71. Employee benefit plans Report employer expenditures for all employee benefit plans, including those mandated by government statute, 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 FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.
- 73. Number of production workers engaged in manufacturing activities Production workers are employees directly involved in the manufacturing activities of a business. They work on the physical production, and the handling and storage of goods, related services (e.g., maintenance and repair), and auxiliary production for a plant's own use (e.g., power plant). They include working foremen, but exclude other supervisory employees.

Affiliates which maintain employment and payroll records according to national (host country) definitions of wage or manual workers that do not differ significantly from the production worker concept described above, may submit data according to the host country definitions.

74. Hours worked by production workers — Hours worked include standby or reporting time but exclude holiday, vacation, sick leave, or other paid leave. Obtain data on hours worked from the payroll records. However, reasonable estimates are acceptable if using payroll records is burdensome. Such estimates may be derived, for example, by multiplying the number of production workers by your estimate of average hours worked per production worker for the reporting period. However, such estimates must include only hours worked (standby or reporting time), and exclude hours paid for holiday, vacation, sick leave, or other paid leave.

Data on hours worked, wages and salaries, and employee benefit plans, is used to derive hourly compensation rates for production workers. To check your estimates, compute the implied hourly compensation rate (i.e., divide the sum of wages and salaries plus employee benefit plans for production workers by their hours worked) to see if it appears reasonable.

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued

Section D — Balance Sheet

- 76. Cash items Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 90 (other current liabilities and report overdrans in item 90 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) of the affiliate held by others. Instead, report CDs in item 78 (other current receivables) or 86 (other equity investments and noncurrent marketable securities, receivables and other investments) as appropriate.
- **78.** Other current receivables Include the current portion of CDs held by others.
- 79. Inventories Land development companies should exclude land held for resale (include in item 80). Finance and insurance companies should exclude inventories of marketable securities (include in item 80 or 86, as appropriate).
- 81. Land Land refers to any part of the earth's surface. Report gross book value of all land owned including land on capital leases from others, per FASB 13. Exclude land held for resale
- 82. 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 FASB 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 20.)

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 one of these lines has an entry, item 4 of this report must be answered "yes," the BE-10B(LF) Supplement A must be completed, and item 42 should contain

- 86. Other equity investments and noncurrent marketable securities, receivables and other investments include the noncurrent portion of CDs held by others; other equity investments (whether carried at cost or on the equity basis); noncurrent marketable securities; other noncurrent investments and noncurrent trade accounts; and trade notes receivable net of allowance for doubtful items.
- Other noncurrent assets Include intangible assets net of amortization, and any other noncurrent assets not reported elsewhere.
- Other current liabilities and long-term debt Include overdrafts, other current liabilities not included in item 89, and long-term debt. Include intercompany debt as well as debt with unaffiliated parties. Also include lease obligations capitalized per FASB 13 with an original maturity of more than one year or with no stated maturity. no stated maturity.
- 91. Other noncurrent liabilities Include noncurrent items but exclude long-term debt. Include deferred taxes and minority interest in consolidated subsidiaries.
- 93. Capital stock and additional paid-in capital Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.
- 94. Retained earnings (deficit) Include earnings retained by the corporation and legally available for dividends; earnings voluntarily restricted; and the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB 115.
- Section F Property, Plant and Equipment (PP&E) (Items 102 through 112)

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 (items 105, 106 and 107) all changes in PP&E, resulting from a change in the entity (e.g., mergers, acquisitions, divestitures, etc.) or accounting principles during FY 1999. Account for such changes in item 103.

For foreign affiliates engaged in exploring for or developing natural resources, include in items 105, 106 and 107 exploration and development expenditures made during FY 1999 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include in item 110 adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 1999.

- 108. Depreciation Do not include depletion. Report depletion separately in item 109.
- 110. Other increases (decreases) Include the net book value of sales, retirements, or transfers out of assets, and other increases (decreases). Do not include divestitures of subsidiaries. Include divestitures of subsidiaries on line 103. Report gains (losses) from the sale or disposition of property, plant and equipment in item 44.

Section I — Technology

126.-129.

Research and development expenditures — Research and development (R&D) includes basic and applied research in science and engineering, and the design and development of prototypes and processes, if the purpose of such activity is to:

- 1. Pursue a planned search for new knowledge whether or not the search has reference to a specific application;
- 2. Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
- Apply existing knowledge to the employment of a present product or process.

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

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

- Section A U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings

 13. Report this item has the content of the
- 143. Report this item based on the books of the U.S. Reporter. Report amount 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. Show the collection as a reduction to the intercompany account item 147.
- Section B Debt and Other Intercompany Balances
 Between Foreign Affiliate and U.S. Reporter

147.—148.

Disaggregate lease payments into their component parts.
Reflect return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 147 and 148. Report the interest component under capital leases in item 160. Report the net rent for operating leases in item 162. operating leases in item 162.

147. If the foreign affiliate has leased equipment 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 1999 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.

The closing net book value of leased equipment would have to be obtained from the books of the U.S. Reporter.

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

Include the FY 1999 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.

The closing net book value of leased equipment would be obtained from the books of the foreign affiliate.

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.

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

150.-152.

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 150 or 152 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

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

153.-155.

For an affiliate that is sold, report the sale price in item 153 or For an affiliate that is sold, report the sale price in item 153 or 155 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 columns 1 and 3 of items 147 and 148) 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 153-155. Report the amount written off in item 157 or 158 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 151 as a capital contribution and include in the computation of 157 or 158 as appropriate.

Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued

Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate

157.— 158.

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 157 or 158 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 157. Report the amount gross of U.S. income taxes, if any.

Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate

160.—164. Include amounts for which payment was made in kind.

If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 147 and 148).

160. Interest — Except as described in the next paragraph, report interest receipts and interest payments at gross. Do not net the receipts against the payments.

Reporting for Interest Rate and Foreign Currency Swap
Agreements Between the U.S. Reporter and the Foreign
Affiliate — Report interest accruals under the terms of interest
rate and foreign currency swap agreements on a net basis. Do
not report gross receipts and gross payments of interest based
upon marking positions to market daily. Instead, report the net
amount of these gross receipts or payments either as net interest
received or net interest paid, as appropriate. Record any explicit
fees paid to, or received from, a foreign affiliate for arranging a
swap as a charge for services rendered in item 164b (Financial
services).

162. Charges for use of tangible property

Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 1999 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for that part of FY 1999 that the lease was in existence.)

- 164. Allocated expenses and sales of services Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" (line 45 of this form and line 40 of Form BE-10A) by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service (line 41 of this form and line 37 of Form BE-10A).
 - a. Insurance services Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for losses incurred by the U.S. Reporter under primary insurance sold to the U.S. Reporter by the foreign affiliate. Report in column 3 premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate.
 - b. Financial Services Report in columns 1 and 3 fees and commissions for financial services. Include brokerage commissions on transactions executed for the U.S. Reporter's (or foreign affiliate's) own account, or for the account of its customers. Also include selling concessions received from a U.S. Reporter (or foreign affiliate) who is a lead underwriter.
 - c. Transportation Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for carrying merchandise from the United States to foreign destinations and for carrying freight between foreign destinations. Report in column 3 amounts paid by the U.S. Reporter to the foreign affiliate for carrying merchandise from foreign countries to U.S. destinations or between foreign destinations.
 - d. Computer and information services Report in columns 1 and 3 receipts and payments for computer and data processing services, including data entry, processing, and tabulation; computer systems analysis, design, engineering and custom programming; and other computer services including time sharing, maintenance and repair. Also report receipts and payments for database and other information services, including business, financial, or technical databases; reservation systems; and credit reporting and authorization systems.
 - e. Communication services Report in columns 1 and 3 receipts and payments between the U.S. Reporter and the foreign affiliate for:

Message telephone services and other jointly provided (basic) services — Report receipts for the U.S. Reporter's share of revenues for transmitting messages (including voice, data, video, satellite, images, telex, telegram, cable, etc.) originating abroad to or through U.S. destinations, or between foreign destinations. Report payments for transmitting messages originating in, or routed through, the United States to foreign destinations.

Private leased channel services — Report receipts for channels and circuits terminating in the United States and for channels and circuits between foreign countries. Report payments for leased channels and circuits terminating in foreign countries.

Value-added telecommunications services — Electronic mail, voice mail, and code and protocol processing; facsimile services and video conferencing; Internet connections (including Internet backbone and router services); and other value-added services.

Support services related to the maintenance and repair of telecommunications equipment, ground station services, capacity leasing for transiting, and launching of communications satellites.

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE 172.—198.

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.

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 of the foreign affiliate.

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.

Definition of U.S. merchandise trade. The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1999. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. 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 merchandise exports and imports may differ from the affiliate's purchases from or sales to the United States because purchases and sales may include services while merchandise exports and imports may differ from the affiliate's purchases from or sales to the United States because purchases and sales may include services while merchandise exports and imports include only 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 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).

Timing. Only include goods actually shipped between the United States and the affiliate during FY 1999 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 1999 that were charged or consigned in FY 2000, but exclude goods shipped to the affiliate in FY 1998 that were charged or consigned to the affiliate in FY 1999.

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

By (or to) whom goods were shipped. Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to, whom the merchandise was charged or consigned. Thus, for example, if the U.S. Reporter charges goods to a German affiliate but ships them to an Italian affiliate, the goods should be recorded as U.S. merchandise exports shipped by the U.S. Reporter on the Form BE-10B(LF) or (SF) of the Italian affiliate, but not on the Form BE-10B(LF) or (SF) 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. merchandise export shipped by "other U.S. persons," not the U.S. Reporter, on the affiliate's Form BE-10B(LF) or (SF).

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

Valuation of exports and imports. Value U.S. merchandise 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 export 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.

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

- A. Certain realized and unrealized gains (losses) for dealers in financial instruments and finance, insurance, and real estate
 - Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies Include in item 44 (1) impairment losses, (2) realized gains or losses on trading or dealing, and (3) unrealized gains or losses due to changes in the valuation of financial instruments that flow through the income statement. Include unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings in item 117. (Report income attributable to fees or commissions in items 38 and 41.)

2. Real estate companies

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

Realized gains and losses

Include gains or losses from the sale of real estate in the ordinary course of trade or business in items 38 and 41.

Impairment of Long-lived Assets

Include impairment losses, as defined by FASB 121, recognized during the period in item 44.

Unrealized gains

Include gains recognized due to the revaluation of real estate assets in items 94 (98 if unincorporated), and 117. Do not include these unrealized gains in item 44.

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, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include: 1. non-trusteed or free account assets and 2. nonadmitted assets, such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. 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.
- 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. Current receivables (items 77 and 78) Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business
- b. Current liabilities and long-term debt (items 89 and 90) Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.
- c. 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 realized and unrealized gains or losses that are to be reported in item 44.
- Certain realized and unrealized gains (losses) (item 44) See Special Instructions, A.1.
- 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.
- Expenditures for property, plant, and equipment (items 105, 106 and 107) Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent assets").
- g. Net book value of property, plant, and equipment (items 102 and 111) 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 81, 82 and 83).
- h. Sales of services (item 54, column 1) Include premium income and income from other services, if any.
- i. Investment income (item 55 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 II, Section B item 55, on page 17 to determine the location of the transactor of investment

SUMMARY OF INDUSTRY CLASSIFICATIONS

general contracting

Special trade contractors

2340 Heavy construction

CONSTRUCTION 2330 Building, developing, and

AGRICULTURE, FORESTRY, FISHING, AND HUNTING 1110 Crop production

1120 Animal production

Forestry and logging

1140 Fishing, hunting, and trapping

Support activities for agriculture and forestry 1150

MINING

2111 Oil and gas extraction 2121 Coal

2123 Nonmetallic minerals

2124 Iron ores

2125 Gold and silver ores

Copper, nickel, lead, and zinc ores 2126

Other metal ores

Support activities for oil and gas operations 2132

2133 Support activities for mining, except for oil and gas operations

2211 Electric power generation, transmission, and distribution 2212 Natural gas distribution

2213 Water, sewage, and other systems

UTILITIES

MANUFACTURING 3111 Animal foods Grain and oilseed milling 3112 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 Textile product mills 3140 3150 Apparel 3160 Leather and allied products 3210 Wood products Pulp, paper, and paperboard mills 3221

3222 Converted paper products 3231 Printing and related support activities 3242 Integrated petroleum refining and extraction 3243 Petroleum refining without extraction 3244 Other petroleum and coal products Basic chemicals 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3253 Pesticides, fertilizers, and other agricultural chemicals
Pharmaceuticals and medicines 3254 Paints, coatings, and adhesives Soap, cleaning compounds, and toilet preparations 3256 Other chemical products and preparations 3259 Plastics products 3262 Rubber products Clay products and refractories Glass and glass products 3271 3272 Cement and concrete products Lime and gypsum products Other nonmetallic mineral 3274 3279

products

FORM BE-10B(LF) (REV. 7/99)

SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

	Johnnan		ADDOTTI GENERALIS COMMING		
MAN	IUFACTURING — Continued		RETAIL TRADE		PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES
3311	Iron and steel mills and	4410	Motor vehicle and parts dealers		AND IECHNICAL SERVICES
3311	ferroalloys			5411	Legal services
3312	Steel products from purchased			5412	Accounting, tax preparation,
3313	steel Alumina and aluminum		Electronics and appliance stores Building material and garden		bookkeeping, and payroll services
	production and processing	4440	equipment and supplies dealers	5413	Architectural, engineering, and
3314	Nonferrous metal (except	4450	Food and beverage stores		related services
	aluminum) production and processing		Health and personal care stores		Specialized design services
3315	Foundries		Gasoline stations	5415	Computer systems design and related services
	Forging and stamping	4480	Clothing and clothing accessories stores	5416	Management, scientific, and
	Cutlery and hand tools	4510	Sporting goods, hobby, book,		technical consulting services
3323	Architectural and structural metals		and music stores	541/	Scientific research and development services
3324	Boilers, tanks, and shipping		General merchandise stores	5418	Advertising and related services
	containers		Miscellaneous store retailers Nonstore retailers	5419	Other professional, scientific,
	Hardware Spring and wire products	4540		S	and technical services
	Machine shops, turned products,		TRANSPORTATION AND	N	IANAGEMENT OF COMPANIES
	and screws, nuts, and bolts		WAREHOUSING		Other professional, scientific, and technical services ANAGEMENT OF COMPANIES AND ENTERPRISES
3328	Coating, engraving, heat		Air transportation	5512	Holding companies, except bank
3329	treating, and allied activities Other fabricated metal products		Rail transportation		holding companies
	Agriculture, construction, and		Petroleum tanker operations Other water transportation	5513	Corporate, subsidiary, and regional management offices
	mining machinery		Truck transportation		regional management offices
	Industrial machinery Commercial and service		Transit and ground passenger	1	ADMINISTRATIVE AND
3333	industry machinery	4000	transportation	0,	SUPPORT, WASTE MANAGEMENT, AND
3334	Ventilation, heating, air conditioning,	4803	Pipeline transportation of crude oil, refined petroleum products, and		REMEDIATION SERVICES
	and commercial refrigeration equipment	N	natural gas	-44	Office and a laterative consistent
3335	Metalworking machinery		Other pipeline transportation		Office administrative services Facilities support services
	Engines, turbines, and power		Scenic and sightseeing transportation Support activities for transportation		Employment services
0000	transmission equipment		Couriers and messengers	5614	Business support services
	Other general purpose machinery Computer and peripheral equipment		Petroleum storage for hire	5615	Travel arrangement and
	Communications equipment	4939	Other warehousing and storage	5616	reservation services Investigation and security services
3343	Audio and video equipment	- 4	INFORMATION		Services to buildings and dwellings
3344	Semiconductors and other electronic components	W.	4/1/0		Other support services
3345	Navigational, measuring, electro-	5111	Newspaper, periodical, book, and database publishers	5620	Waste management and remediation services
	medical, and control instruments	5112	Software publishers		
3346	Manufacturing and reproducing magnetic and optical media		Motion picture and video industries		EDUCATIONAL SERVICES
3351	Electric lighting equipment		Sound recording industries	6110	Educational services
3352	Household appliances		Radio and television broadcasting Cable networks and program		UEALTH CARE AND COCIAL
	Electrical equipment	0.02	distribution		HEALTH CARE AND SOCIAL ASSISTANCE
3359	Other electrical equipment and components		Telecommunications		
	Motor vehicles		Information services Data processing services		Ambulatory health care services Hospitals
	Motor vehicle bodies and trailers	3142	Data processing services		Nursing and residential care
	Motor vehicle parts Aerospace products and parts	F	INANCE AND INSURANCE	~~ . ~	facilities
	Railroad rolling stock	5221	Depository credit intermediation	6240	Social assistance
	Ship and boat building	-	(Banking)		ARTS, ENTERTAINMENT, AND
	Other transportation equipment	5223	Activities related to credit		RECREATION
	Furniture and related products Medical equipment and supplies	522 <i>I</i>	intermediation Non-depository credit	7110	Performing arts, spectator
	Other miscellaneous manufacturing	5224	intermediation	7121	sports, and related industries Museums, historical sites, and
	WHOLESALE TRADE	5229	Non-depository branches and	/ 121	similar institutions
		5221	agencies Securities and commodity	7130	Amusement, gambling, and
	DURABLE GOODS	020.	contracts intermediation and		recreation industries
4211	Motor vehicles and motor vehicle	5229	brokerage Other financial investment	A	CCOMMODATIONS AND FOOD
	parts and supplies	J230	Other financial investment activities and exchanges		SERVICES
	Furniture and home furnishings	5242	Agencies, brokerages, and other	7210	Accommodations
4213	Lumber and other construction materials	E0.10	insurance related activities	7220	Foodservices and drinking
4214	Professional and commercial	5243	Insurance carriers, except life insurance carriers		places
4045	equipment and supplies		Life insurance carriers		OTHER SERVICES
	Metals and minerals (except petroleum) Electrical goods	5252	Funds, trusts and other financial vehicles, except REITs	9110	Repair and maintenance
	Hardware, and plumbing and heating		venicles, except herrs		Personal and laundry services
	equipment and supplies		REAL ESTATE AND RENTAL		Religious, grantmaking, civic,
	Machinery, equipment, and supplies Miscellaneous durable goods		AND LEASING		professional, and similar organizations
42 13	-		Real estate		•
	NONDURABLE GOODS	5321	Automotive equipment rental and leasing		PUBLIC ADMINISTRATION
4221	Paper and paper products	5329	Other rental and leasing services	9200	Public administration
	Drugs and druggists' sundries		Lessors of non-financial		
	Apparel, piece goods, and notions		intangible assets (except		
	Grocery and related products Farm product raw materials		copyrighted works)		
	Chemical and allied products				
4227	Petroleum and petroleum products				
4228	Beer, wine, and distilled alcoholic				
4229	beverages Miscellaneous nondurable goods				

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MB No. 0608-0049: Approval Expi	res 11/30/2002 B	EA USE ONLY Aff	iliate ID Number				С	
RM BE-10B(SF) SHORT FO	RM (Report fo	or Nonbank Fore	eign Affiliate)					
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IAIL REPORTS TO:	1. Name of U.S.	. Reporter of foreign a	ffiliate — Same as ite	n 1, Form BE-10	DA .			
U.S. Department of Commerce Bureau of Economic Analysis						. 4		
BE-69(A) Washington, DC 20230					.2	110		
OR	2. Name of fore	ign affiliate being repo	orted — Use the same	name on all re	oorts filed	subsea	uently for	
ELIVER REPORTS TO: U.S. Department of Commerce	this affiliate v	with the Bureau of Eco	nomic Analysis, e.g.,	Forms BE-11 an	d BE-577.	,	·	ent
Bureau of Economic Analysis BE-69(A)				OUS	VI_{\sim}	•		an'C
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ead the <i>Instruction Booklet</i> , which	contains definition			pleting this form	n. "Additi	onal" li	nstructions	
pecific to line items and "Special" rovided at the back of this form. For	' Instructions for	dealers in financial in	estruments and financ	e, insurance, an	d real esta	te comp	anies are	
Who must report — The U.S. R	eporter must file I	Form BE-10B(SF) for:	0 , $^{4}U_{2}$					
(1) each majority-owned nonba income after provision for for	nk foreign affiliate oreign taxes was g	e for which total assets treater than \$7 million	s; sales or gross opera (positive or negative)	ting revenues, of but for which	excluding s	ales tax hese ite	res; or net oms was	
greater than \$100 million (po	ositive or negative	e) at any time during t	he affiliate's 1999 fisc	l year;				
income after provision for for year; and								
(3) each nonbank foreign affilia-	te of a U.S. bank	Reporter for which to	tal assets, sales or gro	ss operating re	enues exc	luding	sales taxes,	
or net income after provisio fiscal year. See <i>Instruction L</i>				gative) at any ti	me during	the affi	liate's 1999	
NOTE — If the foreign affilia for form BE-10B(LF) and BE-1	te is exempt from	being reported on Fo	rm BE-10B(SF) and is	not a bank, see	the reporti	ng requ	irements	
Foreign affiliate's 1999 fiscal		111				lar year	1999. See	
Instruction Booklet, Part II.A.	ell	- 6-11						
Due date — A complete BE-10 r May 31, 2000 for a U.S. Repo		~	s BE-10B(LF), BE-10B(SF), and/or BE-	OB BANK;			
June 30, 2000 for a U.S. Rep	orter required to f	ile 50 or more Forms						
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Part I — IDENTIFIC	ATION OF FOR	EIGN AFF	ILIATE —	- Continued			
10. Was the foreign business enterprise a foreign af	filiate of the U	.S. Report	er for on	ly part of F	Y 1999	7	
1010 1 Yes, and this is its initial report —	- Affiliate was no	ot previous	ly reporte	d			
If "Yes," did the U.S. Reporter — Mar	k (X) one				1	. <u> </u>	
2 1 Establish the foreign affiliate?						Month	Year
2 Acquire a voting interest of 10 from a foreign person?	percent or more	in an exis	ting foreiq	gn company	Ent		i i
2 3 Acquire a voting interest of 10	percent or more	in this affi	liate from	ı a	dat	e	
U.S. person? — Give name an	d address of U.S	S. person.				٠. ٨	
					,	110	
						100	
1 2 Yes, and this is its final report —					.05		
¹ 2 ☐ Yes, and this is its final report — If "Yes," was the affiliate — <i>Mark (X)</i>	one			0	30	11.	
2 -	one.			10,			1
Language			W _C			•	-00
to a U.S. person? — Give	name and addr	ess of U.S.	person.	250	۱ ،		Year
		W.	-	20-	13	3	
	103				Ent dat		1 1
to a foreign person?	-V	2		<u>c</u> 0	11	ez -	
2 7 Liquidated?	et Li	0,, ,	777	13	14		
² 8	war,), .	1.5			
¹ 3 □ No	W.	J'	8	0/			
11. Was there a change in the entity due to mergers	, acquisitions,	divestitur	es, etc.,	or a change	in acc	ounting princi	oles during
FY 1999 that caused FY 1998 data to be restate	d? Mark (X) one	410					
1011 1 1 Yes — Report all close FY 1998 data	before restatem	ent, unless	otherwise	specified.			
12 No S	COCI	•					
2412 29 2111	40.						
11, 311, Co. 21			F	Percent of ov	nership	at close of fisca	l year
DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATI			Ec	quity interes	:	Voting i	nterest
of ownership, to a tenth of one pe <mark>rcent, based o</mark> n tota applicable, if an incorporated affiliate, or an equivalen	i voting stock, a: t interest if an	S	1999		98	1999	1998
unincorporated affiliate, held directly by			(1)	2	2)	(3)	(4)
 U.S. Reporter named in item 1 — Report equity interest. 	erest and voting	1012		%	. %	. %	. %
13. Other foreign affiliate(s) of U.S. Reporter named	in Item 1 — /f	entry is ma	de here.			3	4
items 19 and 20.					1013	. %	. %
14. Other U.S. Reporter(s) of this foreign affiliate —	If antry is made	here item	21 must l	ha "Vac "	1014	. %	. %
14. Other o.e. Reporter(s) or this foreign armiate	" citty is mude	nore, nem	z, must i	703.		3	4
15. Foreign affiliate(s) of other U.S. Reporter(s) — f	entry is made h	ere, item 21	must be	"Yes."	1015	. %	. %
16 Other II C marrows					1016	. %	. %
16. Other U.S. persons					1016	3	4
17. Other foreign persons					1017	. %	. %
18. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP	NTERESTS -	_				3	4
Sum of items 12 through 17					1018	100.0 %	100.0 %
19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILM							•
Reporter's percent of indirect ownership in this affilia instructions on how to complete indirect ownership p		ion Booki	et , Part I./	4. <i>2., tor</i>	1019	. %	. %
20. Identification of foreign affiliate parent(s) — If the							
the name(s) and percent(s) of ownership of each fore ownership interest in this foreign affiliate. Also, for ea	ich foreign affilia	ate in colun	nn (a) thai	t is below th	e first tie	r in its	
ownership chain, enter in column (d) the name of the	foreign affiliate	that holds	a direct o	wnership int	erest in	it.	
Foreign affiliate holding direct ownershi	p interest in this	foreign aff	iliate				
Name and ID Number						ame of foreign a any, in ownersh	
Enter name and BEA ID Number of foreign	BEA		s foreign	wnership in affiliate		at holds direct i oreign affiliate n	
affiliate(s) holding a direct ownership interest in this foreign affiliate.	USE ONLY	Close F	V 1999 C	lose FY 1998	1	column (a	
(a)		(b		(c)		(d)	
	1	2	3	<u> </u>			
a. 1191	1	2	. % 3	. %			
$ \Delta i $		П	ا ا				
b. 1192			. %	. %			
1132	1	2	. 70	. 70			
c. 1193			. %	. %			
		2	3				
d. TOTAL — Must equal percentages entered in Item 13			. %	. %			
FORM BE-10B(SF) (REV. 6/99)	Page						

21. Do two or more U.S. persons each directly or indirectly o	own or control at least	10 percent of this fo	reign affiliate's voting	
rights? Mark (X) one. 1021 1 1 Yes — Item 14 or 15 on page 2 must have an e	entry, and either item 22	or 23 must be complete	d. See Instruction	
Booklet, Part I.B.2.c.(2). 1 2 No — Skip to item 28	,	or zo most so somplete		
22. If the answer to item 21 is "Yes," and the U.S. Reporter named "complete" report) for this foreign affiliate — Give name(s) and is(are) not submitting the data.				1
Name		Mailing addr	ess	
		a ^x	10	
		· ouse.	14.	ents
		0/0, 0/		SII
	isn	oses ,	COOM	
3. If the answer to item 21 is "Yes," and if the U.S. Reporter name submitting a "partial" report) for this foreign affiliate — Give na	d in item 1 is not submit	ting the Parts II and IV	data (i.e., is	
the data.	inte and maining address	or o.o. neporter with i	Submitting	
"Me"	tion or	us enly		
24. BEA USE 1024 1 0NLY	3 10	01	5	
25. BEA USE 1025 1 2	3000	4	5	1
26. BEA USE 1026 1 2	3367	4	5	1
ONLY 27. BEAUSE 1027 1	3	4	5	1
ONLY 28. Major activity of foreign affiliate — Mark (X) one				
A list, and explanation, of the International Surveys Industry (IS Foreign Trade Classifications for International Surveys.				
inactive foreign affiliate, base the activity on its last active period	·	·	·	
Production of goods — The foreign affiliate exploration and development), manufacturing, activities are coded in 1110 through 1140, 211	fabricating, assembling,	processing, or growing	a good. These	
ISI codes. 1 2 Sales of goods — The foreign affiliate is prim			À	
produce. These activities are coded in 4211 thr. Services — The foreign affiliate is primarily er	ough 4540 of the list of language of language of the language	SI codes. rvice such as utilities, ti	ansportation and	
warehousing; information (including newspape finance and insurance; professional, scientific, waste management and remediation; accomm	and technical services; h	olding companies; adm	inistrative and support,	
These activities are coded in 1150, 2132, 2133,				
 What is the MAJOR product or service involved in this ac mined, manufactured, sold at wholesale, packaged, transporter Please print or typewrite. 				
1029				
Sales or gross operating revenues of foreign affiliate, by in gross operating revenues. Enter in columns (1) and (2) respect code(s) and the amount of sales or gross operating revenues ass	ively, the 4-digit ISI		Sales or gross operating revenues	
code. For an inactive affiliate enter a 4-digit ISI code based on its See the Guide to Industry and Foreign Trade Classifications	last active period. for International	ISI code	(2)	
Surveys for a full explanation of each code. (Holding companies must show total income as reported in item 42.)	(151 code 5512)	(1)	Bil. Mil. Thous. Dols	
30. Largest sales or gross operating revenues	1030		\$	
31. 2nd largest sales or gross operating revenues	1031	1	2	
32. 3rd largest sales or gross operating revenues	1032	1	2 !	
		1	2	1
33. 4th largest sales or gross operating revenues	1033	1	2	1
34. 5th largest sales or gross operating revenues	1034	1	2 1	-
35. 6th largest sales or gross operating revenues	1035	1	2	1
36. 7th largest sales or gross operating revenues	1036	'		
37. Sales or gross operating revenues not accounted for above	1037		2	
38. TOTAL SALES OR GROSS OPERATING REVENUES — Sun through 37 (Insurance companies see Special Instructions, B.3.			2 \$	
39. BEA USE 1039 1 2	3	4	5	1
ONLY 2 40. BEA USE 1 2	3	4	5	1
ONLY 1040	1	1		

COME Cartain realized and unrealized gains (losses) — include gains (losses) net of income tax effects resulting from: a. Sale, disposition, or revaluation of investment securities (Dealers in financial instruments and finance and insurence companies see Special Instructions, A. 1., page 14); b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets. (Real estate companies see Special Instructions, A. 2., page 14); c. Rameasurement of the foreign exchange since during the period and transaction gains (losses) taken to income in accordance with FASS 52; d. Extraordinary times (seeze) these resulting from legal judgments and accidental damage to fixed assets) and other unusual or infrequently occurring items. TOTAL INCOME DISTS AND EXPENSES Foreign income taxes — Provision for foreign income taxes for FY 1999. TOTAL COSTS AND EXPENSES TOTAL COSTS AND EXPENSES TOTAL COSTS AND EXPENSES TOTAL INCOME (LOSS) — Rem 42 minus Item 44 200 \$ SET INCOME NET INCOME (LOSS) — Rem 42 minus Item 44 200 \$ SEA USE ONLY 200 \$ SET INCOME (LOSS) — Rem 42 minus Item 44 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA USE ONLY 200 \$ SEA MINUS INTERPRETATION — Sea Only on the payroll at the end of FY 1999, including part time employees, but excluding temporary payroll at the end of EA USE ONLY — Sea USE ON					
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66. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 1999 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.

3139 Yes — Complete items 67 through 84 of Part III and then continue with item 86 of Part IV. □ No — Complete **only** items 70, 71 and 80 through 84 of Part III to report any direct financial positions or transactions between the U.S. Reporter and foreign affiliate and then continue with item 86 of Part IV.

Amount

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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 12 at the back of this form.

Enter the amounts which represent the U.S. Reporter's equity, based on its <u>directly held equity interest</u>. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent <u>only</u> the directly held equity interest. 67. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income, item 45.

68. Dividends on common and preferred stock of incorporated foreign affiliate (Exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — net of foreign tax withheld.

69. BEA USE ONLY FORM BE-10B(SF) (REV. 6/99)

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Section B — Debt and Other Intercompany Balances Between Foreign Affiliate See Additional Instructions for Part III, Section B, on pages 12 and 13 at the back of this Include current and long-term items, indebtedness resulting from a capital lease, and the	s form.		_		ment	unde	era lon	ıg-term	1
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			10,	5		2			!
 Owed to affiliate by the U.S. Reporter — That portion of items 49 and 52 representing amounts due from U.S. Reporter 	Q3	148		0		•			
2. BEA USE ONLY	3	149	S.		_	2		$\mathcal{O}_{\mathcal{C}}$),
Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Addition Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additionage 13 at the back of this form.									
Report transactions during the year that changed the U.S. Reporter's equity holdings in due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exc (loss), stock and cash dividends, earnings distributions, balance sheet translation adjust persons other than the U.S. Reporter and reorganizations in capital structure that do no transaction value, i.e., the value of the consideration given (received) by the U.S. Rep	lude e tments it affect	quity , trea	chang sury st	es due ock trai	to net	inćo ons v	me or vith		
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ı	Affiliate	ID	Numbe

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE —Goods only valued f.a.s. at port of exportation; do not include services — See Additional Instructions for Part IV on page 13 at the back of this form.

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1999. 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.

			TOTAL	Shipped by U.S. Reporter(s)	Shipped by other U.S. persons
II C MEDO	THANDICE EVEN TO THE	FOREIGN AFFILIATE	(1)	(2)	(3)
	CHANDISE EXPORTS TO THIS i.s. U.S. port)	FOREIGIN AFFILIATE	Bil. Mil. Thous. Dols.	. Bil. Mil. Thous. Dols	Bil. Mil. Thous. Dols.
6. Total go	oods shipped in FY 1999 fro	om the U.S. to this affiliate 417	3 \$	\$501	\$
			TOTAL	Shipped to U.S. Reporter(s)	Shipped to other U.S. persons
U.S. MERC	CHANDISE IMPORTS FROM TH	IS FOREIGN AFFILIATE	(1)	(2)	(3)
(Valued f.a.	.s. foreign port)	1,40.	Bil. Mil. Thous. Dols.	. Bil. Mil. Thous. Dol:	Bil. Mil. Thous. Dols.
7 Total or	oods shipped in FY 1999 to	the U.S. by this affiliate 418	8 5	2	3 s
		CIAL AND OPERATING DATA OF wheel — See Additional Instruction		— To be complete	d only if foreign
		rned — See Additional Instruction	s for Part V on page 14	at the back of this fo	rm.
	majority owned affiliate? 1	tom 80	· on		
		rough 101 and continue with the S	upplement A on page 9	9.	
	1130 10	and and	.,,,,		
		(2) sales or gross operating reve ve) at any time during the affili			come greater
2019 1	1 Yes — Continue with in	tem 90			
1		rough 101 and continue with the S	upplement A on page 9	9.	
Interest, d	depreciation and depletion,	and taxes			Amount
n Interest	received Interest received	by affiliate from, or credited to affi	iliate by all navors net	of tax	Bil. Mil. Thous. Dols.
		est receipts included in item 42. Do) s
AN	paid — Interest paid, or credi	ted, to all payees by the affiliate, gr	ross of tax withheld. Do	not	1
	nst interest received, item 90.			212	1
	:-period depreciation and de ent included in item 50.	pletion — Current-period charges	against property, plant	t, 2020	
royalty prevenues	payments) — Report all such s or expenses in the income sta	oll taxes) and nontax payments taxes and nontax payments wheth atement. Include amounts paid or a ents, their subdivision and agencies	er or not included in accrued for the year, ne		1
retunas c		nd excise taxes collected by the aff	filiate on goods and		1 1
a. Sales,	, value added, consumption, a. ses that the affiliate sold:				
a. Sales, servic	r, value added, consumption, al ces that the affiliate sold; arty taxes and other taxes on th	ne value of assets or capital;			
a. Sales, serviceb. Propec. Any respectively.	ces that the affiliate sold; arty taxes and other taxes on the remaining taxes (other than inc	come or payroll taxes); and			
a. Sales, serviceb. Propec. Any noted. Important	ces that the affiliate sold; arty taxes and other taxes on the remaining taxes (other than inc	ome or payroll taxes); and es, fines, penalties, and all other pa		212:	
a. Sales, servid b. Prope c. Any n d. Importanta	ces that the affiliate sold; erty taxes and other taxes on the remaining taxes (other than incert and export duties, license feax liabilities (other than productive than prod	come or payroll taxes); and es, fines, penalties, and all other pa tion royalty payments). D) EXPENDITURES — Include all	ayments or accruals of costs incurred in	2123	1
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Part V — OTHER DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — To be completed only if foreign affiliate is majority-owned — Continued DISTRIBUTION OF SALES OR GROSS REVENUES Sales or Sales to U.S. gross operating TOTAL Column (1) equals the sum of columns (2) through (7) Local sales Sales to other countries revenues, excluding To other foreign affiliates of the U.S. Reporter(s) To other foreign affiliates of the U.S. Reporter(s) sales taxes To unaffiliated To unaffiliated To U.S. unaffiliated Reporter(s) customers customers a. Column (1) equals item 38 (1) Bil. Mil. Thous. Dols. (2) (6) (3) (4) (5) (7)column (2). EMPLOYMENT OF PRODUCTION WORKERS ENGAGED IN MANUFACTURING ACTIVITIES Complete items 99, 100 and 101 only if the foreign affiliate has manufacturing activities, i.e., has at least one manufacturing code (ISI codes 3111–3399) entered in items 30 through 36. If more than one manufacturing code is shown, include data for production workers in all manufacturing activities Number of employees 99. Number of production workers engaged in manufacturing activities Thousands of hours production workers — Wages and salaries for production workers reported in item 99. 2074 Amount Thous. Dols. Bil. Mil. 101. Total compensation of production workers — Wages and salaries and employer expenditures for employee benefit plans for production workers reported in item 99. 2075

FORM BE (6/99)	-10B(SF) Supplement A	U.S. DEPARTMENT OF COMI BUREAU OF ECONOMIC AN	MERCE ALYSIS BEA USE ONLY		Page No. of this Supplem	of pages
	LIST OF ALL FOREIGN AFFILIATES IN WHICH TI AFFILIATE (AS CONSOLIDATED) HAS A DIREC WHICH ARE NOT FULLY CONSOLIDATED ON	IE REPORTING FOREIGN FEQUITY INTEREST BUT THIS FORM BE-10B(SF)	Identification — Name of foreign affiliate	e as shown in item 2 of Form BE		WIL A
	Supplement A — List ALL foreign affiliates of th consolidated foreign affiliate named in item 2, hare not fully consolidated on this Form BE-10B(\$	e U.S. Reporter(s) in which the fully as a direct equity interest, but which iF). Continue listing onto as	many copied pages as needed. NOTE — For must also file a complete Form BE-10B(LF) listed on the BE-10A Supplement A of its U	reign affiliates listed on this \$ or BE-10B(SF), or, per instruc J.S. Reporter.	Supplement A tions, be	
	Name of each foreign affiliate, as taken from item 2 or BE-10B(SF) for that affiliate, in which a direct e	of the Form BE-10B(LF) quity interest is held	Affiliate identification number taken from the preprinted Form BE-108(LF) or BE-108(SF), if provided, of each foreign affiliate listed in column (1)	BEA USE ONLY	ownership affiliate listed held by the f named in the block (Enter perc	ge of direct in the foreign d in column (1) oreign affiliate identification above entage to the st tenth.)
	(1)		(2)	(3)	Close FY 1999 (4)	Close FY 1998 (5)
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5006			050	25	. %	. %
5007			70	3 3 3	. %	. %
5008			0, 1	5.00	. %	. %
5009			S	7 0 7	. %	. %
5010				2 0 0 0	. %	. %
5011				6 6 3	. %	. %
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5013				S.	. %	. %
5014				100	. %	. %
5015				3	. %	. 9

FORM BE-10B(SF	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(SF) — Continued					
SUPPLEMENT A (6/99)		Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held	Affiliate identification number taken from the preprinted Form BE-10B(LF) or BE-10B(SF), if provided, of each foreign affiliate listed in column (1)	BEA USE ONLY	held by the for named in the block (Enter perco	e of direct n the foreign in column (1) oreign affiliate identification above entage to the t tenth.)
		(1)	(2)	(3)	Close FY 1999 (4)	Close FY 1998 (5)
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FORM (6/99)	E-10B(SF) Supplement I	U.S. DEPARTMENT OF COMMI BUREAU OF ECONOMIC ANA	BEA USE ONLY Affiliate ID Number C	Page Noof pages of this Supplement B
	LIST OF ALL FO	REIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE	Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B(SF)	
		nust be completed for the foreign affiliate for which the U.S. Reporter is incial and operating data to BEA; each foreign affiliate fully consolidated ent 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 of foreign affiliates listed below plus the reporting foreign affiliate must agree w Form BE-10B(SF). Continue listing onto as many copied pages as needed. the same BEA 4-digit industry or are integral parts of the same business operation.	:-10B(SF). The number rith Pert I, item 3, of
	BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(SF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
_	(1)	(2)	2(3)	(4)
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BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999 FORM RE-10R(SE)

FORM BE-10B(SF) ADDITIONAL INSTRUCTIONS BY LINE ITEM

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

- 7. Country of location Enter "International" if the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country. For example, classify as "International" 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.

30.-38.

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 5223, 5224, 5231, 5238, 5252 and 5331 report interest income. Insurance companies with ISI codes 5243 and 5249 include gross investment income. (Dealers in financial instruments and finance, insurance, and real estate companies see Special Instructions on page 14.)

Holding companies (ISI code 5512) must show total income as reported in item 42. 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.

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

- Section A Income Statement of Foreign Affiliate
- 42. Total income Include the following items:
 - a. Sales or gross operating revenues
 - Income from equity investments in affiliates For affiliates owned 20 percent or more (including majority-owned affiliate), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends;
 - c. Income from other equity investments;
 - d. Certain realized and unrealized gains (losses) net of income tax effects; and
 - e. Other income
- 43. Foreign Income Taxes Exclude production royalty payments, and U.S. income taxes.
- Section B Number of Employees and Employee Compensation
- Employee compensation Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

Wages and salaries — Report 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 in "employee benefit plans" as discussed below.)

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 — Report employer expenditures for all employee benefit plans, including those mandated by government statute, 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 FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• Section C Balance Sheet of Foreign Affiliate

- 49. Current assets Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 54 (current liabilities and long-term debt). Include current trade accounts receivable, notes receivable, and other current receivables. Include certificates of deposits (CDs) representing cash of the affiliate held by others and coming due within 12 months of the balance sheet date. Report CDs coming due more than 12 months from the balance sheet date in item 52 (other noncurrent assets). Include inventories and other current assets, including land held for resale and current marketable securities.
- 50. Property, plant, and equipment, gross Report gross book value of land, timber, mineral rights and similar rights owned. Also include 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 FASB13. 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, B.2., page 15.)
- 52. Other noncurrent assets Include the noncurrent portion of CDs representing cash of the affiliate held by others and coming due more than 12 months from the balance sheet date; equity investments, whether carried at cost or on the equity basis; other noncurrent investments; intangible assets net of amortization; noncurrent marketable securities; noncurrent accounts and trade notes receivable net of allowance for doubtful items; and any other noncurrent assets not reported elsewhere. Report credit balances in these accounts in item 55 (other noncurrent liabilities).
- 54. Current liabilities and long-term debt Include current trade accounts and trade notes payable; overdrafts, other current liabilities and long-term debt. Include intercompany debt and debt with unaffiliated parties. Also include lease obligations capitalized per FASB 13 with an original maturity of more than one year or with no stated maturity.
- 55. Other noncurrent liabilities Include noncurrent items but exclude long-term debt. Include deferred taxes and minority interest in consolidated subsidiaries. Report debit balances in these accounts in item 52 (other noncurrent assets). Exclude long-term intercompany debt (include in item 54).
- 57. Capital stock and additional paid-in capital Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.
- 58. Retained earnings (deficit) Include earnings retained by the corporation and legally available for dividends; earnings voluntarily restricted; and the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB 115.
- Section D Property, Plant and Equipment (PP&E)
- 64. 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.

For affiliates engaged in exploring for or developing natural resources, include exploration and development expenditures made during FY 1999 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 1999.

Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER

- Section A U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings
- 68. Report this item based on the books of the U.S. Reporter. Report amount 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. Show the collection as a reduction to the intercompany account item 70.
- Section B Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter

70.— 71

Disaggregate lease payments into their component parts. Reflect return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 70 and 71. Report the interest component under capital leases in item 80. Report the net rent for operating leases in item 80.

Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued

70. If the foreign affiliate has leased equipment 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 1999 closing net book value of the leased equipment in column 1, and;

Include the FY 1998 closing net book value of the leased equipment in column 2.

The closing net book value of leased equipment would have to be obtained from the books of the U.S. Reporter.

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

Include the FY 1999 closing net book value of the leased equipment in column 1, and;

Include the FY 1998 closing net book value of the leased equipment in column 2.

The closing net book value of leased equipment would be obtained from the books of the foreign affiliate.

 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

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

73.—75.

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 73 or 75 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

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

76 —78

For an affiliate that is sold, report the sale price in item 76 or 78 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 70 and 71) 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 76-78. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 74 as a capital contribution.

Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate

80.— 84.

Include amounts for which payment was made in kind. If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 70 and 71).

80. Interest — Except as described in the next paragraph, report interest receipts and interest payments at gross. Do not net the receipts against the payments.

Reporting for Interest Rate and Foreign Currency Swap Agreements Between the U.S. Reporter and the Foreign Affiliate — Report interest accruals under the terms of interest rate and foreign currency swap agreements on a net basis. Do not report gross receipts and gross payments of interest based upon marking positions to market daily. Instead, report the net amount of these gross receipts or payments either as net interest received or net interest paid, as appropriate. Record any explicit fees paid to, or received from, a foreign affiliate for arranging a swap as a charge for services rendered in item 83 (Allocated expenses and sales of services).

82. Charges for use of tangible property

Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 1999 that the lease was in avistence.)

Include in column 2 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for the part of FY 1999 that the lease was in existence.)

83. Allocated expenses and sales of services — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service. Report the following types of expenses and services on this line:

Insurance services — To avoid duplication with other BEA surveys, report only receipts or payments for transactions between a foreign insurance affiliate and those parts of the fully consolidated U.S. Reporter that are not insurance companies (i.e., not in ISI codes 631, 632, or 639). Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for losses incurred by the U.S. Reporter under primary insurance sold to the U.S. Reporter by the foreign affiliate. Report in column 2 premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate.

Financial Services — Report in columns 1 and 2 fees and commissions for financial services. Include brokerage commissions on transactions executed for the U.S. Reporter's (or foreign affiliate's) own account, or for the account of its customers. Also include selling concessions received from a U.S. Reporter (or foreign affiliate) who is a lead underwriter.

Transportation — Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for carrying merchandise from the United States to foreign destinations and for carrying freight between foreign destinations. Report in column 2 amounts paid by the U.S. Reporter to the foreign affiliate for carrying merchandise from foreign countries to U.S. destinations or between foreign destinations.

Computer and information services — Report in columns 1 and 2 receipts and payments for computer and data processing services, including data entry, processing, and tabulation; computer systems analysis, design, engineering and custom programming; and other computer services including time sharing, maintenance and repair. Also report receipts and payments for database and other information services, including business, financial, or technical databases; reservation systems; and credit reporting and authorization systems.

Communication services — Report in columns 1 and 2 receipts and payments between the U.S. Reporter and the foreign affiliate for:

Message telephone services and other jointly provided (basic) services — Report receipts for the U.S. Reporter's share of revenues for transmitting messages (including voice, data, video, satellite, images, telex, telegram, cable, etc.) originating abroad to or through U.S. destinations, or between foreign destinations. Report payments for transmitting messages originating in, or routed through, the United States to foreign destinations.

Private leased channel services — Report receipts for channels and circuits terminating in the United States and for channels and circuits between foreign countries. Report payments for leased channels and circuits terminating in foreign countries.

Value-added telecommunications services — Electronic mail, voice mail, and code and protocol processing; facsimile services and video conferencing; Internet connections (including Internet backbone and router services); and other value-added services.

Support services related to the maintenance and repair of telecommunications equipment, ground station services, capacity leasing for transiting, and launching of communications satellites.

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE

86.—87.

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 he 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 a nunaffiliated 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.

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

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE — Continued

Definition of U.S. merchandise trade. The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1999. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. 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 merchandise. Also exclude services. An affiliate's U.S. merchandise exports and imports may differ from the affiliate's purchases from or sales to the United States because purchases and sales may include services while merchandise exports and imports include only 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 those countries only because those countries are 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).

Timing. Only include goods actually shipped between the United States and the affiliate during FY 1999 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 1999 that were charged or consigned in FY 2000, but exclude goods shipped to the affiliate in FY 1998 that were charged or consigned to the affiliate in FY 1999.

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

By (or to) whom goods were shipped. Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to whom the merchandise was charged or consigned. Thus, for example, if the U.S. Reporter charges goods to a German affiliate but ships them to an Italian affiliate, the goods should be recorded as U.S. merchandise exports shipped by the U.S. Reporter on the Form BE-10B(LF) or (SF) of the Italian affiliate, but not on the Form BE-10B(LF) or (SF) 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. merchandise export shipped by "other U.S. persons," not the U.S. Reporter, on the affiliate's Form BE-10B(LF) or (SF).

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

Valuation of exports and imports. Value U.S. merchandise 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 export 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.

Part V OTHER DETAILED FINANCIAL AND OPERATING DATA OF MAJORITY- OWNED FOREIGN AFFILIATE

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

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

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

98. 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.

Number of production workers engaged in manufacturing activities — Production workers are employees directly involved in the manufacturing activities of a business. They work on the physical production, and the handling and storage of goods, related services (e.g., maintenance and repair), and auxiliary production for a plant's own use (e.g., power plant). They include working foremen, but exclude other supervisory employees.

Affiliates which maintain employment and payroll records according to national (host country) definitions of wage or manual workers that do not differ significantly from the production worker concept described above, may submit data according to the host country definitions.

100. Hours worked by production workers — Hours worked include standby or reporting time but exclude holiday, vacation, sick leave, or other paid leave. Obtain data on hours worked from the payroll records. However, reasonable estimates are acceptable if using payroll records is burdensome. Such estimates may be derived, for example, by multiplying the number of production workers by your estimate of average hours worked per production worker for the reporting period. However, such estimates must include only hours worked (standby or reporting time), and exclude hours paid for holiday, vacation, sick leave, or other paid leave.

Data on hours worked and total compensation as used to derive hourly compensation rates for production workers. To check your estimates, compute the implied hourly compensation rate (i.e., divide total for production workers by their hours worked) to see if it appears reasonable.

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

- Certain realized and unrealized gains (losses) for dealers in financial instruments and finance, insurance, and real estate companies.
 - Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies Include in item 41 (1) impairment losses, (2) realized gains or losses on trading or dealing, and (3) unrealized gains or losses due to changes in the valuation of financial instruments that flow through the income statement. Do not include in item 41 unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings. (Report income attributable to fees and commissions in item 38.)

2. Real estate companies

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

Realized gains and losses

Include gains or losses from the sale of real estate in the ordinary course of trade or business in item 38.

Impairment of long-lived assets

Include impairment losses, as defined by FASB 121, recognized during the period in item 41.

Unrealized gains

Include gains recognized due to the revaluation of real estate assets in items 58 (item 62 if unincorporated). Do not include these unrealized gains in item 41.

B. Special instructions for insurance companies

- 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, i.e., include assets not acceptable for inclusion in departments, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include: 1. non-trusteed or free account assets and 2. nonadmitted assets, such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. 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.
- 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

- Sales or gross operating revenues, excluding sales taxes (item 38) 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 realized and unrealized gains or losses that are to be reported in item 41.
- b. Certain realized and unrealized gains (losses) (item 41) -See Special Instructions, A.1., on page 13.
- Current assets (item 49) 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.
- d. Current liabilities and long-term debt (item 54) Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.
- e. Expenditures for property, plant, and equipment (item 64) Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent assets").

SUMMARY OF INDUSTRY CLASSIFICATIONS

	AGRICULTURE, FORESTRY, FISHING, AND HUNTING		Cutlery and hand tools Architectural and structural metals		TRANSPORTATION AND WAREHOUSING
	Crop production Animal production	3324	Boilers, tanks, and shipping containers	4810 4821	Air transportation Rail transportation
	Forestry and logging	3325	Hardware		Petroleum tanker operations
	Fishing, hunting, and trapping		Spring and wire products		Other water transportation
1150	Support activities for agriculture and forestry	3327	Machine shops, turned products, and screws, nuts, and bolts		Truck transportation Transit and ground passenger
	•	3328	Coating, engraving, heat		transportation
	MINING	3329	treating, and allied activities Other fabricated metal products	4803	Pipeline transportation of crude oil, refined petroleum products, and
2111	Oil and gas extraction		Agriculture, construction, and	4000	natural gas
2121		3332	mining machinery Industrial machinery		Other pipeline transportation Scenic and sightseeing transportation
	Nonmetallic minerals Iron ores		Commercial and service	4880	
2125	Gold and silver ores	3331	industry machinery Ventilation, heating, air conditioning,		Couriers and messengers Petroleum storage for hire
	Copper, nickel, lead, and zinc ores Other metal ores	000+	and commercial refrigeration		Other warehousing and storage
	Support activities for oil and gas	3335	equipment Metalworking machinery	10	oli,, yei,
2122	operations Support activities for mining,		Engines, turbines, and power		Support activities for transportation Couriers and messengers Petroleum storage for hire Other warehousing and storage INFORMATION
2100	except for oil and gas operations	3339	other general purpose machinery	5111	Newspaper, periodical, book, and
			Computer and peripheral equipment	مراق	database publishers
	UTILITIES		Communications equipment Audio and video equipment		Software publishers
2211	Electric power generation,		Semiconductors and other	5121 5122	Motion picture and video industries Sound recording industries
2212	transmission, and distribution Natural gas distribution	2245	electronic components Navigational, measuring, electro-	5131	
	Water, sewage, and other systems	3340	medical, and control instruments	5132	Cable networks and program distribution
	CONCERNICATION	3346	Manufacturing and reproducing magnetic and optical media		Telecommunications
	CONSTRUCTION	3351	Electric lighting equipment		Information services Data processing services
2330	Building, developing, and		Household appliances	3172	Data processing services
2340	general contracting Heavy construction		Electrical equipment Other electrical equipment and	-	INANCE AND INSURANCE
	Special trade contractors		components	•	MANUE AND MODIFICE
	40.		Motor vehicles Motor vehicle bodies and trailers	5221	Depository credit intermediation (Banking)
	MANUFACTURING		Motor vehicle parts	5223	Activities related to credit
	Animal foods		Aerospace products and parts Railroad rolling stock		intermediation
	Grain and oilseed milling Sugar and confectionery	3366	Ship and boat building	5224	Non-depository credit intermediation
	products		Other transportation equipment Furniture and related products	5229	Non-depository branches and
3114	Fruit and vegetable preserving and specialty foods		Medical equipment and supplies	5231	agencies Securities and commodity
	Dairy products	3399	Other miscellaneous manufacturing		contracts intermediation and brokerage
	Meat products Seafood product preparation		WHOLESALE TRADE	5238	Other financial investment
	and packaging		WHOLESALE TRADE	5242	activities and exchanges Agencies, brokerages, and other
	Bakeries and tortillas Other food products		DURABLE GOODS		insurance related activities
	Beverages	4211	Motor vehicles and motor vehicle		Insurance carriers, except life insurance carriers
	Tobacco Textile mills	1212	parts and supplies Furniture and home furnishings		Life insurance carriers Funds, trusts and other financial
	Textile product mills		Lumber and other construction	J2J2	vehicles, except REITs
	Apparel Leather and allied products	4214	materials Professional and commercial		
	Wood products		equipment and supplies		REAL ESTATE AND RENTAL AND LEASING
3221	Pulp, paper, and paperboard mills		Metals and minerals (except petroleum) Electrical goods		AND ELAGING
	Converted paper products		Hardware, and plumbing and heating		Real estate
3231	activities	4218	equipment and supplies Machinery, equipment, and supplies	5321	Automotive equipment rental and leasing
3242	Integrated petroleum refining and extraction		Miscellaneous durable goods		Other rental and leasing services Lessors of non-financial
3243	Petroleum refining without		NONDURABLE GOODS	JJJ 1	intangible assets (except
3244	extraction Other petroleum and coal				copyrighted works)
2051	products		Paper and paper products Drugs and druggists' sundries		PROFESSIONAL, SCIENTIFIC,
	Basic chemicals Resins, synthetic rubbers, and	4223	Apparel, piece goods, and notions		AND TECHNICAL SERVICES
	artificial and synthetic fibers and filaments		Grocery and related products Farm product raw materials	5/11	Legal services
3253	Pesticides, fertilizers, and other		Chemical and allied products		Accounting, tax preparation,
	agricultural chemicals Pharmaceuticals and medicines		Petroleum and petroleum products Beer, wine, and distilled alcoholic		bookkeeping, and payroll services
	Paints, coatings, and adhesives	4220	beverages	5413	Architectural, engineering, and
3256	Soap, cleaning compounds, and toilet preparations	4229	Miscellaneous nondurable goods	5414	related services Specialized design services
3259	Other chemical products and				Computer systems design and
3261	preparations Plastics products		RETAIL TRADE	5416	related services Management, scientific, and
3262	Rubber products	4410	Motor vehicle and parts dealers		technical consulting services
	Clay products and refractories Glass and glass products		Furniture and home furnishings stores	541/	Scientific research and development services
	Cement and concrete products	4431	Electronics and appliance stores		Advertising and related services
3274	Lime and gypsum products		Building material and garden equipment and supplies dealers	5419	Other professional, scientific, and technical services
	Other nonmetallic mineral products	4450	Food and beverage stores		
3311	Iron and steel mills and ferroalloys	4461	Health and personal care stores	M	IANAGEMENT OF COMPANIES
3312	Steel products from purchased		Gasoline stations Clothing and clothing accessories		AND ENTERPRISES
3313	steel Alumina and aluminum		stores	5512	Holding companies, except bank
3314	production and processing Nonferrous metal (except		Sporting goods, hobby, book, and music stores	5513	holding companies Corporate, subsidiary, and
	aluminum) production and		General merchandise stores Miscellaneous store retailers		regional management offices
3315	processing Foundries		Nonstore retailers		
2204	Facelan and stancelan				

3321 Forging and stamping

SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND REMEDIATION SERVICES

ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND	HEALTH CARE AND SOCIAL ASSISTANCE	ACCOMMODATIONS AND FOOD SERVICES
DEMENIATION SERVICES	6210 Ambulatory health care services 6220 Hospitals 6230 Nursing and residential care	7210 Accommodations 7220 Foodservices and drinking
5612 Facilities support services 5613 Employment services 5614 Business support services	facilities 6240 Social assistance	places OTHER SERVICES
5615 Travel arrangement and reservation services 5616 Investigation and security services	ARTS, ENTERTAINMENT, AND RECREATION	8110 Repair and maintenance 8120 Personal and laundry services
5617 Services to buildings and dwellings 5619 Other support services 5620 Waste management and remediation	7110 Performing arts, spectator sports, and related industries	8130 Religious, grantmaking, civic, professional, and similar organizations
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	7121 Museums, historical sites, and similar institutions 7130 Amusement, gambling, and	PUBLIC ADMINISTRATION
EDUCATIONAL SERVICES	recreation industries	9200 Public administration
6110 Educational Services	is no	es tono
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HEALTH CARE AND SOCIAL ASSISTANCE

ACCOMMODATIONS AND FOOD SERVICES

FORM BE-10B(SF) (REV. 6/99)

333 **BE-10A BANK**

OMB No. 0608-0049: Approval Expires 11/30/2002 | BEA USE ONLY | Reporter ID Number

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

U.S. DEPARTMENT OF COMMERCE

MANDATORY — CONFIDENTIAL BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

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

1. Name and address of U.S. Reporter

IMPORTANT

siness enternistry con-Form BE-10A BANK is to be used only by a U.S. Reporter that is a bank, i.e., a business enterprise with over 50 percent of its total gross operating revenues generated by activities classified in International Surveys Industry code 5221. A U.S. reporter that is not a bank, but that has a bank foreign affiliate, must file Form BE-10A (Report for Nonbank U.S. Reporter) for itself and a Form BE-10B BANK for the bank foreign affiliate.

Read the *Instruction Booklet*, which contains definitions and reporting requirements, before completing this form. The *Instruction Booklet*, Part I.C., has information for U.S. Reporters and foreign affiliates that are banks or bank holding companies. "Additional" Instructions specific to line items are provided at the back of this form.

- Who must report Form BE-10A Bank must be filed by each U.S. person that is a bank and has a foreign affiliate reportable in this survey. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise. DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A BANK. Report data pertaining to the operations of nonbank foreign affiliates of U.S. Bank Reporters on Form BE-10B(SF). See *Instruction Booklet*, Part I, for detailed reporting requirements.
- U.S. Reporter's 1999 fiscal year The U.S. Reporter's financial reporting year that has an ending date in calendar year 1999. See Instruction Booklet, Part II.A.
- Due date A completed BE-10 report is due on the following dates:

May 31, 2000 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK;

June 30, 2000 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK.

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

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

Contact us for help — Telephone: 202–606–5566; FAX: 202–606–5312 or 5317; E-mail: be10/11@bea.doc.gov.

Public reporting burden for this BE-10 report (comprising Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF) and/or BE-10B BANK) is estimated to vary from 14 to 8,500 hours per response, with an average of 130 hours per response. This burden includes 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 that \$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.

PERSON TO C THIS REPORT		ONCERNING QU	ESTIONS ABOUT	CERTIFICATION - The undersigned official certifies that this report (consisting of Form BE-10A BANK and Form(s) BE-10B(SF), and/or BE-10B(BANK)) has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.E. of the Instruction Bookil estimates have been provided where data are not available from customary accounting records or precise data could not be obtained.									
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917	² BEA USE ONLY	U.S. Reporter's	percentage	e of owners	hip ²				Direct (11)	11	0	6 Indire	ect (12) —	→	12	. %
1		3	4		5		6		7	0	8	3	9			10	
118	2 BEA USE ONLY	U.S. Reporter's	percentage	e of owners	hip ²			,	Direct (11)	▶ 11	. 29	6 Indire	ct (12) —	→	12	. %
1		3	4	į	5		6	j	7		8	•	9	1	į	10	
119	2 BEA USE ONLY	U.S. Reporter's	percentage	e of owners	hip ²				Direct (11)	71	. 9	6 Indire	ect (12) —		12	. 9
¹ See Form BE-10B BANK pages 12 and 13 or for code: enter code which accounts for lat ² To calculate indirect ownership percentages	Guide to Industry and F	oreign Trade Cla gross operating	essification revenues,			Part 1,			,,	·	200),		Pag	je No.	of _	pages

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999 **FORM BE-10A BANK** ADDITIONAL INSTRUCTIONS BY LINE ITEM

Part I — IDENTIFICATION OF U.S. REPORTER

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

If fewer than five ISI codes are used, account for total sales or gross operating revenues in items 9 through 13. Do <u>not</u> include realized gains or losses due to profit or loss on the sale or maturity of investments here. Instead, report them as part of item 17 (total

Part II — FINANCIAL AND OPERATING DATA OF U.S. REPORTER

17. Total income — include:

- a. Sales or gross operating revenues.
- b. Income from equity investments in affiliates (domestic and foreign). For affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends.
- c. Certain realized and unrealized gains (losses) net of income tax effects. Include realized gains or losses due to profit or loss on the sale or maturity of investments. Include unrealized holding gains and losses recognized during the period due to changes in the valuation of trading securities as defined by FASB 115. Include losses recognized during the period from other-than-temporary impairment of available-for-sale or held-to-maturity securities, as defined by FASB 115. Do not include unrealized holding gains and losses due to changes in the value of available-for-sale securities as defined by FASB 115. www.hea.gov/held

21. Total employee compensation

Wages and salaries — Report 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 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 — Report employer expenditures for all Employee benefit plans — Report employer expenditures for all employee benefit plans, including those mandated by government statute, 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 postemployment and post retirement expenses per FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer. employer.

E-10B BANK				T_1	
	ires 11/30/2002 BEA USE ONLY	Affiliate ID Number		E	
RM BE-10B BANK (Report EV. 7/99)	for Foreign Affiliate that	is a Bank)			
	U.S. DEPARTME BUREAU OF EC	NT OF COMMERCE DNOMIC ANALYSIS			
		- CONFIDENTIAL			
RENCHMARK	SURVEY OF U.S. DIR	~ · · · · · · · · · · · · · · · · · · ·	ARROAD — 1	999	
DLITOIIMANIN	3011VL1 01 0.3. DIII	LOI MATOMENT	ADIIQAD — I	1333	
AIL REPORTS TO:	1. Name of U.S. Reporter of forei	ign affiliate — Same as item 1, F	orm BE-10A or BE-10	A Bank	
U.S. Department of Commerce Bureau of Economic Analysis			12	110	
BE-69(A) Washington, DC 20230			4 40		
OR	2. Name of foreign affiliate being	reported — Use the same name	on all reports filed s	subsequently for	4.6
		f Economic Analysis, e.g., Form	BE-577.		UC
ELIVER REPORTS TO: J.S. Department of Commerce		20	⁶ 0/,	~ Q6	5.
Bureau of Economic Analysis BE-69(A)		15 11	S	011	
Shipping and Receiving, Section M-100		rm is no	3g	est	
Vashington, DC 20005	&C		(8 -4-1		
	IMPO	RTANT	Me		
e Form BE-10B BANK only to rep	port a foreign affiliate that is a bank	, i.e., a foreign business enterpri	se with over 50 perce	ent of its total gross	
	ctivities classified in International S n contains definitions and reporting			wetion Booklet	
	eporters and foreign affiliates that a				
Who must report - The U.S. R	Reporter must file Form BE-10B BAN	IK for each bank foreign affiliate	for which total assets	s; sales or gross	
operating revenues, excluding sa	ales taxes; OR net income after pro 1999 fiscal year. See <i>Instruction Bo</i>	vision for foreign taxes was grea	iter than \$7 million (p	positive or negative)	
	l year — The foreign affiliate's finar	ncial reporting year that has an e	ending date in calenda	ar year 1999. See	
Instruction Booklet, Part II.A., pa	age 8. report is due on the following dates				
	orter required to file fewer than 50 f		nd/or RF-10B BANK		
	porter required to file 50 or more Fo				
	cy financial and operating data i			inting principles	
(FASB 52). See Instruction Book	let, Part IV.B., page 11.	_			
	in U.S. dollars rounded to thous			hous. Dols.	
IN	ortions of each line. EXAMPLE - If a 500.00, enter "0." Use parenthesis ()		as 1	335	
N •	one: 202-606-5566; FAX: 202-606-5	<u> </u>	a.doc.gov.		
· ·		-			
	OF FOREIGN AFFILIATE — See A				
	consolidated in this report — Do (1), page 6. If your answer to this qu				
1003					
1					
	ve a direct equity interest in oth BE-10B(BANK)? – Mark (X) one.	er foreign affiliates, includin	g branches of this a	affiliate, that are	
1004 1 Yes — Complete	e Supplement A (page 7) of this For	rm BE-10B BANK.			
1 2 □ No					
Form of organization of this	foreign affiliate — Mark (X) one.				
1005 1 Corporation	1 2 Branch 1 3 Partne	ership 14 Other — Spec	cify		
Country of incorporation or o	organization of this foreign affil	iate — Mark (X) one.			
1006 1601 Australia 1307	7 France 1614 Japan	1325 Switzerland			
1202 Brazil 1308	8 Germany 1213 Mexico	1007	om		
100 Canada 1314		· ·	•		
Country of location — Country carried out — Mark (X) one.	ry in which this foreign affiliate	's physical assets are located	or where its prima	ry activity is	
1007 1601 Australia 130	7 France 1614 Japan	1325 Switzerland			
1202 Brazil 1308	derinary	1			
Carlada C		· ·	erry		
	cial books and records are kept in the country of the affiliate as given		ated in European Mor	netary Union	
countries should	d check this box if they keep their b				
1 a C.S. dollars	ncy which is not that of the country	of location of the affiliate as give	en in item 7		
	,	•	Month	Day Year	
Enter the ending date of this	foreign affiliate's 1999 fiscal ye	ear.	1009	1999	

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued									
10. Was the foreign business enterprise a foreign af		<u>-</u>		irt ot F	¥ 1999/				
If "Yes," did the U.S. Reporter — Mari		previously rep	oortea						
2 1 Establish the foreign affiliate?									
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	n this affiliate	from a		date				
U.S. person? — Give name and	d address of U.S. _I	oerson.							
					,	3/10	•		
				_		10.			
12 Yes, and this is its final report —					26,				
If "Yes," was the affiliate — Mark (X) o	one			o_U	SOL SOL	ηg			
2 4 ☐ Merged or reorganized?			, o,		101				
Sold: 2 5 to a U.S. person? — Give	name and addres	s of U.S. pers	on.	20	2		~0/,,		
	4	0 43	400	7	3/	Month 3	Year		
	103	· au	14	76	Ente date				
to a foreign person?	N 1	nY	25	o ,	119	SA			
2 7 Liquidated?	6, 4,0	1	Uis	d					
Seized?	war.	' {0,	1	2)				
Ľ3 □ No	(\\\\\\	<u>y</u> '	10,						
11. Was there a change in the entity due to mergers, FY 1999 that caused FY 1998 data to be restated		vestitures, e	tc., or a	change	in acco	unting princi	ples during		
1011 1 Ves Report all close FY 1998 data is	before restatemen	t, unless othe	rwise spe	cified.					
12 No S		,							
415	40,								
See Additional Instructions for Part I, on page 11 at the ba	ck of this form.		Perce	nt of ow	nership :	at close of fisc	al year		
DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE of ownership, to a tenth of one percent, based on voting			Equity	interest	t Voting interest				
incorporated affiliate, or an equivalent interest if an un affiliate, held directly by	nincorporated		1 999 (1)		198 2)	1999 (3)	1998 (4)		
12. U.S. Reporter named in item 1 — Report equity int	erest and voting	1	(1)	2		3	4		
interest.	erest and voting	1012	. %		. %	. %	. %		
13. Other foreign affiliate(s) of U.S. Reporter named items 19 and 20.	in Item 1 — If en	try is made h	ere, comp	lete	1013	. %	. %		
WA.						3	4		
14. Other U.S. Reporter(s) of this foreign affiliate —	If entry is made he	ere, item 21 n	ust be "Y	es."	1014	. % 3	. %		
15. Foreign affiliate(s) of other U.S. Reporter(s) — If	entry is made here	e, item 21 mu:	st be "Yes	."	1015	. %	. %		
16. Other U.S. persons					1016	3 . %	. %		
16. Other 6.5. persons						3	4		
17. Other foreign persons					1017	. %	. %		
18. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP Sum of items 12 through 17	INTERESTS —			→	1018	3 100.0 %	100.0 %		
19. Indirect ownership — If there is an entry in item 13,	ontar II S Panart	or'e noroant o	f indicact			3	4		
ownership in this affiliate. See Instruction Booklet , complete indirect ownership percentages.	Part I.A.2., page 5,	for instruction	ns on hov	v to	1019	. %	. %		
20. Identification of foreign affiliate parent(s) — If th	nere is an entry in i	item 13 colum	nn (3) or c	olumn (. 76		
the name(s) and percent(s) of ownership of each forei ownership interest in this foreign affiliate. Also, for ea	ign affiliate of the	U.S. Reporter	named in	item 1	holding a	a direct			
ownership chain, enter in column (d) the name of the	foreign affiliate th	at holds a dir	ect owner	ship inte	erest in it	t.			
Foreign affiliate holding direct ownership	o interest in this fo	reign affiliate	4, 1				4011 - 14		
Name and ID Number		Percent dire	act owner	shin in	a	me of foreign ny, in ownersh	ip chain		
Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest	BEA USE		eign affilia			t holds direct i reign affiliate i	named in		
in this foreign affiliate.	ONLY	Close FY 19			column (a)				
(a)	1	(b)	3	c)		(d)			
a. 1191			%	. %					
	1	2	3						
b. 1192			%	. %					
1132	1	2	3	. /6					
c. 1193		I .	%	. %	l				
				· /-					
1.		2	3	. ,5					

21. E	OB BANK Do two or more U.S. persons earights? Mark (X) one.	art I — IDENTIFICATION OF I	Affiliate ID N			E
r	Do two or more U.S. persons ea		FOREIGN AFFIL	Au	— Continued	
r						
	1021 1 Yes — Item 14 or	15 on page 2 must have an enti art I.C.2.b.(2).			•	
r	If the answer to item 21 is "Yes," areport) for this foreign affiliate — Countries of the c	nd the U.S. Reporter named in Give name(s) and mailing addre	item 1 is submitt	ing th	e Part II data (i.e., the "c i. Reporter(s) who is(are	complete"
[Na	ame			Mailing addre	ess
				longer	117.	
			15	1,	ases at	. cool
S	f the answer to item 21 is "Yes," as submitting a "partial" report) for th the data.					
	BEA USE 1024 1 ONLY	1 so, Lug	3 10		401	5
	BEA USE 1025 1	2010	30	7	4	5
	BEA USE 1026 1	or intsu	Jar.		4	5
	BEA USE 1027 1	11/18/19	3		4	5
1) an reven Frade nternand 1 ast a	s operating revenues of foreign id (2) respectively, the 4-digit ISI or use associated with each code. Se e Classifications for Internation national Surveys Industry (ISI). A li 13 of this form. For an inactive fore ctive period. For "start-up" compar	ode(s) and the amount of gross ee the Guide to Industry and nat Surveys for a list, and exp ist of ISI codes is also provided eign affiliate, enter an ISI code b nies, show the intended activity	s operating Foreign lanation, of the on pages 12 based on the		ISI code (1)	Gross operating revenues (2) Bil. Mil. Thous. Dol
28. E	tional Instructions for Part I, page Banking industry — (depository ins	stitutions — ISI code 5221 — or	nondepository	1030	1 5221	\$
t	branches and agencies — ISI code	5229)		1031	1 5229	2
N	2nd largest gross operating revenu	100		1032	1	2 !
					1	2
30. 3	3rd largest gross operating revenu	es		1033	1	2
31. 4	4th largest gross operating revenue	es		1034		2 1
32. (Gross operating revenues not acco	ounted for above		1037		2
	TOTAL GROSS OPERATING REV	VENUES — Sum of items 28		1038		\$
	BEA USE 1039 1	2	3		4	5
35. E	BEA USE ONLY 1040	2	3		4	5
Rema						

Part II — FINANCIAL AND OPERATING DATA	ae eas	PEIGN AFEILIATE				
Section A — Income and Related Items — See Additional Instructions for Part						
page 11 at the back of this form.				Amount		
36. Certain realized and unrealized gains (losses) — Include gains (losses) net or resulting from:	f incon	ne tax effects	Bil	Close of FY 1999 . Mil. Thous. D	ols.	
a. Certain realized and unrealized gains (losses). Include realized gains or losses on the sale or maturity of investments. Include unrealized holding gains and I during the period due to changes in the valuation of trading securities as definctude losses recognized during the period from other-than-temporary impai available-for-sale or held-to-maturity securities, as defined by FASB 115. Do runrealized holding gains and losses due to changes in the value of availabledefined by FASB 115. Instead, include such gains and losses in retained earni incorporated affiliate, total owners' equity (item 50) for an unincorporated affithem in item 39.	1	hid				
b. Sale, disposition, or revaluation of land, other property, plant and equipment, c. Remeasurement of the foreign affiliate's foreign-currency-denominated asset to changes in foreign exchange rates during the period and transaction gains income in accordance with FASB 52;	s and li	abilities due		131.		
d. Extraordinary items (except those resulting from legal judgments and accider assets) and other unusual or infrequently occurring items.	ntal dar	nage to fixed	5	7.		
37. TOTAL INCOME	0	2046	1 \$		10	
37. TOTAL INCOME	Ť	205	1	2500		
38. NET INCOME (LOSS) after provision for foreign income taxes 39. Certain unrealized gains (losses) not included in the determination of ne	tt.e	2051	\$	1-16-1		
Enter net unrealized gains (losses) that are not included in the determination of the theorem of the control of	et inco or an in	ome and, corporated	e,			
40. Provision for loan loss — Amount charged to the loan loss reserve account	ınt du	ing FY 1999 2140	1			
Section B — Number of Employees and Employee Compensation — See Add back of this form.			Sectio	n B, on page 11 at the		
NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 1999 inc and contract employees not included on your payroll records. A count taken at son given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999 (or when the count was taken) was unusually high or low due to temporar employees that reflects normal operations. If the number of employees fluctuates variations, report the average number of employees on the payroll during FY 1999 on the payroll at the end of each pay period, month or quarter. If precise figures ar EMPLOYEE COMPENSATION — Expenditures made by an employer in connecti payments, payments-in-kind, and employer expenditures for employee benefit plar compensation data on payroll records. Report compensation which relates to activities were charged as an expense on the income sta include data related to activities of a prior period, such as those capitalized or chargen.	ne other of FY 19 y factor widely of Base se not a con with the street terment	r date during the rep 99. If the number of 's (e.g., a strike), ente during the year due t such an average on to vailable, give your bo to the employment of ding those required at occurred during the charged to inventor	orting emplo er the i so seas he nur est est worke by star e repo ries, or	period may be yevenes at the end of number of sonal business mber of employees imate. ars, including cash tute. Base tring period r capitalized. DO NOT		
include data related to activities of a prior period, sacrif as allose capitalized or charge	ged to	inventories in prior p	o i o da	Number of employees		
41. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for	r the v	ear	2068	1		
42. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of				Amount		
Wages and salaries — Employees' gross earnings (before payroll deductions) payments by the employer to employees; and		irect and in-kind		Bil. Mil. Thous IDols.		
b. Employee benefit plans — Employer expenditures for all employee benefits	plans		2072	\$		
Section C — Balance Sheet — See Additional Instructions for Part II, Section C of page 11 at the back of this form.	n		BALA	NCES		
		Close FY 1999 (1)		Close FY 1998 (unrestated) (2)		
		Bil. Mil. Thous.	Dols.	Bil. Mil. Thous. Di	ols.	
43. TOTAL ASSETS —	2088	\$	 	\$		
44. TOTAL LIABILITIES	2092	1	 	2		
OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 45	2002	1	 	2		
through 49. 45. Capital stock and additional paid-in capital	2093		 			
46. Retained earnings (deficit)	2094	1		2		
40. nataman aariinigs (nancit)	2034	1		2		
47. Translation adjustment — Cumulative amount at year end (per FASB 52) 48. Other — Include involuntarily (or legally) restricted earnings — Specify	2095	1		2		
- Cities — include involuntarily (or legally) restricted earnings — Specify						
	2096	1		2		
49. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals items 43 minus item 44 and, equals the sum of items 45 through 48.→	2097					
 OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 50 and 51. 		1		2		
50. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals item 43 minus item 44.	2098					
51. Translation adjustment — Cumulative amount at year end (per FASB 52) — That portion of item 50 representing the affiliate's cumulative translation	2000	1	 	2		
adjustment account. 1 2 52. BEA USE ONLY 2065	2099	3		4		

U	ection A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and nrealized Gains (Losses), and Dividends or Distributed Earnings — See Additional Instructions for art III, Section A, on page 11 at the back of this form.	2	Amount
Ent the	u.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the ectly held equity interest.	Bil. 1	Mil. Thous. Dol:
54.	Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income (loss), item 38.	\$	
	For items 55 and 56; certain realized and unrealized gains (losses) (excluding translation adjustments) after foreign income taxes	1	-00
55.	Included in item 54. U.S. Reporter's share of item 36.		CO
56.	Not included in item 54, but taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. U.S. Reporter's share of item 39.	1	621
57.	Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount	1	
58.	Tax withheld on dividends or distributed earnings in item 57.	1	
59.	Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 57 minus item 58) 3145	1	
	BEA USE ONLY STATE OF THE STATE	1	_ = = 1

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

If the U.S. Reporter is a bank (i.e., filed a Form BE-10A BANK), complete item 60. Include in item 60 only amounts the U.S. Reporter considers to be permanent debt investment in the affiliate. Interest receipts reported in item 74 should relate only to this permanent debt investment. If the U.S. Reporter is a BANK (i.e., filed a Form BE-10A BANK) do not report permanent debt investment or the U.S. Reporter's equity investment in the affiliate (sections B and C) on the Treasury International Capital Forms BL-1, 2, BC, and BQ-1, 2.

If the U.S. Reporter is **NOT** a BANK (i.e., filed a Form BE-10A), complete items 61 and 62. Report in items 61 and 62 all current and long-term intercompany receivables and payables between the nonbank U.S. Reporter and the foreign affiliate. Item 74 should reflect interest on **all** debt, whether or not the debt is permanent. These amounts are not reported on Treasury International Capital Forms.

.W.		According to books of foreign affiliate						According to books of U.S. Reporter							ər
If the U.S. Reporter IS a BANK:		Close FY 1999				Close FY 1998 (unrestated) Close FY 1999				9	Close FY 1998 (unrestated)				
60. U.S. Reporter's permanent debt			(1)		(2)			(3)				(4)			
investment in affiliate — Report loans from the U.S. Reporter that do not arise		Bil. Mil.	Thous.	Dols.	Bil. M	il. Thous.	Dols.	Bil.	Mil. TI	hous.	Dols.	Bil.	Mil.	Thous.	Dols.
from the Reporter's or affiliate's normal banking business. Report only the U.S.		1		ı	2			3			i	4			i
Reporter's "permanent" debt investment.	3113	\$!	\$!	\$!	\$!
If the U.S. Reporter IS NOT a BANK:		1		i	2		i	3			i	4			i
61. Owed to U.S. Reporter by the affiliate	3147			 							!				!
62. Owed to affiliate by the U.S. Reporter	3148	1			2			3			 	4			
		1			2			3				4			
63. BEA USE ONLY	3149														

Remarks

345

Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — 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 or (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Report all amounts at transaction value, i.e., the value of the consideration given (received) by the U.S. Reporter.

INCREASE IN U.S. REPORTER'S EQUITY INTEREST		Amou	ınt								
								Bi	l. Mil. Th	ous. Dols.	
64. Establishment of affiliate or acquisition (partial U.S. Reporter either from this affiliate or from o				this a	ffilia	te by	31!	50 \$			
65. Capital contributions and other transactions of increase equity in this affiliate — Specify	1			٠٥.							
				4	\C	1113	31!	51	•	i	OUS.
66. Acquisition (partial or total) of equity interest in persons	n this affi	iliate by U.	S. Reporte	fron	n oth	er U.S.	31!	1 52		000	Je.
DECREASE IN U.S. REPORTER'S EQUITY INTERES	T IN THIS	AFFILIATE	12		05		to	1	3		
67. 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											
68. Return of capital contributions to the U.S. Repo with foreign persons that decrease equity in thi				the l	U.S.F	eporte	16	1	0		
	- 2	Ci	103			50	31!	54		l I	
69. Sale (partial or total) of equity interest in this a	Hiliate by	U.S. Repo	rter to oti	&C	S. ne	rsone	31!	1			
os. sale partial of total, of equity interest in this a	mate by	О.З. Перо	iter to bu	ici o.	o. pe	130113	J	1			
70. TOTAL — Equals sum of items 64, 65, and 66, minu.	s sum of i	tems 67, 68	and 69 —				311	56 \$		i	
His is to tou	· - 4	Ma			F	or acqu		F	or liquidatio	on or sale	
 For items 64 through 69, enter the amounts by wh 	nich the t	ransaction	value —		Bil.	(1) Mil. Th	nous. Do	ls. Bi	(2) I. M il. Th	ous. Dols.	
11. 340 Co. 2/1	1,,,				1		i	2		- 1	
71. Exceeds the value carried on the books of t	the affilia	ite		3157	\$ 1		- !	\$ 2		-	
72. Is less than the value carried on the books	of the aff	filiate		3158							
73. BEA USE ONLY				3159	1			2			
Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate — See	Receipt	Receipts by U.S. Reporter from foreign Payments by U.S. Reporter from foreign Payments by U.S. Receipts by U.S. Reporter from foreign						U.S. Reporter to foreign affiliate			
Additional Instructions for Part III, Section D, on page 12 at the back of this form. Report these items based on the books of the U.S.	tax v	f foreign vithheld	with	gn tax held	c		of U.S. ta rithheld	ex	U.S. tax		
Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.		(1) Thous. Dols	-	2) hous	Dols	Ril Mil	(3) Thous.	Dols	(4 Bil. Mil. Th	7	
74. Interest, include interest on capital	1		2			3			4		
leases 3160	\$	-	\$			\$ 3	<u> </u>		\$	I	
75. Royalties, license fees, and other fees for the use or sale of intangible property 3161			-				l I				
	1		2	- 1		3			4		
76. Charges for use of tangible property 3162		į		į			Ì				
	1	į	2			3			4		
77. Allocated expenses and sales of services 3164	1		2	-		3			4		
78. TOTAL — Sum of items 74 through 77 -> 3114	\$		\$			\$			\$		
	1		2			3			4		
79. BEA USE ONLY 3171											
Remarke											

FORM BE-10B BANK Supplement A U.S. DEPARTMENT OF COMM BUREAU OF ECONOMIC AN	MERCE ALYSIS BEA USE ONLY Affiliate ID Number	E	Page No	of pages			
LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BANK	Identification — Name of foreign affiliate as a	Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B BANK					
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 BANK. Continue listing onto as	many copied pages as needed. NOTE — Foreigr must also file a complete Form BE-10B(SF) or B listed on the BE-10A Supplement of its U.S. Re	n affiliates listed on this Supple E-10B BANK, or, per instructio porter.	ement A ns, be				
Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held	Affiliate identification number taken from the preprinted Form BE-10B(SF) or BE-10B BANK, if provided, of each foreign affiliate listed in column (1)	BEA USE ONLY	Percentag ownership in affiliate listed held by the fo named in the i block (Enter perce nearest	in column (1) reign affiliate dentification above ntage to the			
(1)	(2)	(3)	Close FY 1999 (4)	Close FY 1998 (5)			
002	30 5 3 6		. %	. %			
003	0, 1, 3, .	1	. %	. %			
004	3 400		. %	. %			
005	7.43	3	. %	. %			
006	05 07	5	. %	. %			
007	23	20	. %	. %			
008	0, 5	0 6	. %	. %			
09	SC		. %	. %			
910	2	0,00	. %	. %			
211		7 % 7	. %	. %			
912		7 . 0	. %	. %			
013		65	. %	. %			
014		00	. %	. %			
015		3	. %	. %			

LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BANK — Continued								
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held	Affiliate identification number taken from the preprinted Form BE-10B(SF) or BE-10B BANK, if provided, of each foreign affiliate listed in column (1)	BEA USE ONLY	II IDENTITICA	ne of direct in the foreign in column (1) oreign affiliate I in the ation block antage to the t tenth.)			
	(1)	(2)	(3)	Close FY 1999 (4)	Close FY 1998 (5)			
5016		5600	110	. %	. %			
5017				. %	. %			
5018		7.262		. %	. %			
5019		25.00		. %	. %			
5020				. %	. %			
5021		3.00	3	. %	. %			
5022		7.20		. %	. %			
5023		300		. %	. %			
5024			0	. %	. %			
5025		10 8	350	. %	. %			
5026			0 0 0	. %	. %			
5027		0	900	. %	. %			
5028		2	2 0	. %	. %			
5029			6	. %	. %			
5030				. %				
5032			3	. %	. %			

FORM BE-10B BANK Suppleme	nt B U.S. DEPARTMENT OF COI	MMERCE ANALYSIS BEA USE ONLY Affiliate ID Number E of	ge No of pages this Supplement B
LIST OF ALL FO	REIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE	Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B BANK	
Supplement B — This list n reporting consolidated fin must be more than 10 perc	nust be completed for the foreign affiliate for which the U.S. Reporter is ancial and operating data to BEA; each foreign affiliate fully consolidated ent 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- number of foreign affiliates listed below plus the reporting foreign affiliate must item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as nee	agree with Part I.
BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
(1)	(2)	(3)	. %
02		0, 1, 3, 4	. %
04		3 4 5 9	. %
05		2.233	. %
06		0, 0, 0, 5	. %
57		*333	. %
18		250	. %
09		5 8 6 7	. %
10		7 0 00	. %
11		0, 6 3, 4	. %
12		7 . 0	. %
13		CS. O	. %
14		80	. %
015		2	. %

	LIST OF ALL FOREIGN AFFILIATES FULLY CONSO REPORTING FOREIGN AFFILIATE — Co	OLIDATED INTO THE ontinued	Page No of pages of this Supplement B
BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
(1)	(2)	(3)	(4)
6016		2600	
6017			. %
6018		2332	. %
6019		3.6.7.6	. %
6020		2 4 3 4	. %
6021		3 4 5 9	. %
6022		8.233	. %
6023		0, 0, 0, 5	. %
6024		2333	. %
6025		250	. %
6026		5 2 5	. %
6027		3000	. %
		6, 6, 7, 1,	. %
6028		7 2 0	00
6029		The second secon	
6030	+		
6031	1		. %
6032			. %

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

FORM BE-10B BANK ADDITIONAL INSTRUCTIONS BY LINE ITEM

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

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 <u>voting equity</u> 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.

28.—33.

Gross operating revenues of foreign affiliate, by industry

If fewer than five ISI codes are used, account for total sales or gross operating revenues. Do not include realized gains or losses due to profit or loss on the sale or maturity of investments here. Instead, report them in item 36 (certain realized and unrealized gains (losses)).

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Income and Related Items

37. Total income — Include the following items:-

- a. Sales or gross operating revenues
- b. Income from equity investments in foreign affiliates For affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less that 20 percent, report dividends.
- c. Income from other equity investments.
- d. Certain realized and unrealized gains (losses) net of income tax effects
- e. Other income.

Section B — Number of Employees and Employee Compensation

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

Wages and salaries — Report 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 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 — Report employer expenditures for all employee benefit plans, including those mandated by government statute, 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 FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• Section C — Balance Sheet

- 45. Capital stock and additional paid-in capital Include common and preferred, voting and nonvoting capital stock and addional paid-in capital.
- 46. Retained earnings (deficit) Include earnings retained by the corporation and legally available for dividends; earnings voluntarily restricted; and the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB 115.

Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER

- Section A U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings
- 57. Report this item based on the books of the U.S. Reporter. Report amount 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. Show the collection as a reduction to the intercompany account item 61.
- Section B Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter

60.—62.

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. Disaggregate lease payments into their component parts. Reflect return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 61 and 62. Report the interest component under capital leases in item 74. Report the net rent for operating leases in item 76.

60.--61

If the foreign affiliate has leased equipment **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 1999 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.

The closing net book value of leased equipment would have to be obtained from the books of the U.S. Reporter.

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

Include the FY 1999 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.

The closing net book value of leased equipment would be obtained from the books of the foreign affiliate.

 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.

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

64.—66

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 64 or 66 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

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

For an affiliate that is sold, report the sale price in item 67 or 69 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 columns 1 and 3 of item 60 or in columns 1 and 3 of items 61 and 62) 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 67—69. Report the amount written off in item 71 or 72 column 2 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 65 as a capital contribution.

Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate

71.—72

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 71 or 72 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 71. Report the amount gross of U.S. income taxes, if any.

Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate

If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 61 and 62).

74. Interest - If the U.S. Reporter is a bank, interest receipts entered in this item should relate only to the permanent debt investment reported on line 60.

Except as described in the next paragraph, report interest receipts and interest payments at gross. Do not net the receipts against the payments.

Reporting for Interest Rate and Foreign Currency Swap Agreements Between Nonbank U.S. Reporter and the Foreign Affiliate — Report interest accruals under the terms of interest rate and foreign currency swap agreements on a net basis. Do not report gross receipts and gross payments of interest based upon marking positions to market daily. Instead, report the net amount of these gross receipts or payments either as net interest received or net interest paid, as appropriate.

76. Charges for use of tangible property

Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 1999 that the lease was in existence.) existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for that part of FY 1999 that the lease was in existence.)

77. Allocated expenses and sales of services — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service.

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

- Crop production

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

MINING

- 2111 Oil and gas extraction
- 2121 Coal
- 2123 Nonmetallic minerals
- 2124 Iron ores
- Gold and silver ores 2125
- Copper, nickel, lead, and zinc ores 2126
- 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

- 2330 Building, developing, and general contracting Heavy construction 2340
- Special trade contractors
 - MANUFACTURING

3111 Animal foods

- Grain and oilseed milling Sugar and confectionery
- products
- 3114 Fruit and vegetable preserving and specialty foods 3115 Dairy products
- Meat products
- 3117 Seafood product preparation and packaging
- 3118 Bakeries and tortillas
- Other food products 3119
- 3121 Beverages
- 3122 Tobacco 3130
- Textile mills 3140 Textile product mills
- 3150 Apparel
- 3160 Leather and allied products
- 3210 Wood products Pulp, paper, and paperboard mills 3221
- 3222 Converted paper products
 3231 Printing and related support
 activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- Other petroleum and coal products 3244
- 3251

FORM RE-10B BANK (REV. 7/99)

Basic chemicals Resins, synthetic rubbers, and artificial and synthetic fibers and 3252 filaments

- 3253 Pesticides, fertilizers, and other agricultural chemicals
- 3254 Pharmaceuticals and medicines
- Paints, coatings, and adhesives Soap, cleaning compounds, and 3255
- 3256 toilet preparations
- Other chemical products and 3259
- preparations
- 3261 Plastics products Rubber products
- 3262
- Clay products and refractories
- 3273
- Glass and glass products Cement and concrete products Lime and gypsum products 3274
- Other nonmetallic mineral products 3279
- 3311 Iron and steel mills and
- ferroalloys Steel products from purchased 3312 steel
- 3313 Alumina and aluminum production and processing 3314 Nonferrous metal (except aluminum) production and
- processing
- 3315 Foundries 3321 Forging and stamping
- Cutlery and hand tools
 Architectural and structural 3322
- 3323 metals
- Boilers, tanks, and shipping containers 3324
- 3325 Hardware
- Spring and wire products 3326
- Machine shops, turned products, and screws, nuts, and bolts
- 3328
- Coating, engraving, heat treating, and allied activities Other fabricated metal products 3329
- 3331
- Agriculture, construction, and mining machinery Industrial machinery
- 3333

- Commercial and service industry machinery
 Ventilation, heating, air conditioning, and commercial refrigeration equipment
- Metalworking machinery Engines, turbines, and power 3335
- 3336 transmission equipment
- 3339 Other general purpose machinery
- Computer and peripheral equipment 3341
- 3342 Communications equipment
- Audio and video equipment 3343
- Semiconductors and other 3344
- 3345
- Semiconductors and other electronic components
 Navigational, measuring, electromedical, and control instruments
 Manufacturing and reproducing magnetic and optical media 3346
- Electric lighting equipment Household appliances 3351
- 3352
- 3353 Electrical equipment 3359
 - Other electrical equipment and components
- 3361
- Motor vehicle bodies and trailers Motor vehicle parts 3362
- 3363
- Aerospace products and parts 3365 Railroad rolling stock
- 3366 Ship and boat building Other transportation equipment 3369
- 3370
- Furniture and related products 3391
- Medical equipment and supplies 3399 Other miscellaneous manufacturing

WHOLESALE TRADE

DURABLE GOODS

- 4211 Motor vehicles and motor vehicle
- parts and supplies 4212 Furniture and home furnishings
- 4213 Lumber and other construction
- materials 4214 Professional and commercial
- equipment and supplies 4215 Metals and minerals (except petroleum)
- 4216 Electrical goods
- 4217 Hardware, and plumbing and heating equipment and supplies
- 4218 Machinery, equipment, and supplies 4219 Miscellaneous durable goods

NONDURABLE GOODS

- 4221 Paper and paper products
 4222 Drugs and druggists' sundries
- Apparel, piece goods, and notions
- 4224 Grocery and related products
- 4225 Farm product raw materials
- Chemical and allied products 4226 4227 Petroleum and petroleum products
- 4228 Beer, wine, and distilled alcoholic
- beverages

4229 Miscellaneous nondurable goods

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

TRANSPORTATION AND WAREHOUSING

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

SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

INFORMATION

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

FINANCE AND INSURANCE

- 5221 Depository credit intermediation (Banking)
- 5223 Activities related to credit intermediation
- 5224 Non-depository credit intermediation
- 5229 Non-depository branches and agencies
- 5231 Securities and commodity contracts intermediation and brokerage
- 5238 Other financial investment activities and exchanges
- 5242 Agencies, brokerages, and other insurance related activities
 5243 Insurance carriers, except life
- insurance carriers 5249 Life insurance carriers
- 5252 Funds, trusts and other financial vehicles, except REITs

REAL ESTATE AND RENTAL AND LEASING

- 5310 Real estate
- Automotive equipment rental
- and leasing Other rental and leasing services
- www.bea.gov/hel

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

- 5411 Legal services
- 5412 Accounting, tax preparation, bookkeeping, and payroll services
- 5413 Architectural, engineering, and related services
- Specialized design services
- Computer systems design and related services 5415
- Management, scientific, and technical consulting services
- Scientific research and development services
- Advertising and related services
- 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
- Facilities support services 5612
- **Employment services**
- 5614 **Business support services**
- Travel arrangement and reservation services 5615
- 5616
- Investigation and security services Services to buildings and dwellings
- 5617
- Other support services
- Waste management and remediation services 5620

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

ndents.

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

ACCOMMODATIONS AND FOOD SERVICES

- 7210 Accommodations
- 7220 Foodservices and drinking places

OTHER SERVICES

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

PUBLIC ADMINISTRATION

9200 Public administration

FORM BE-10 Claim for Not Filing

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

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

CLAIM FOR NOT FILING

REPORTS TO

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

OR

DELIVERY 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

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

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

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

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

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

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

If the enterprise received a label for Form BE-10A but is exempt from filing Form BE-10A, affix the label in the block below. If a label was not received, enter name and address as contained on the letter transmitting the report forms to you, indicating any changes or corrections.

Name of U.S. Reporter		110
Number and Street or PO Box	101	
		1. 11 75.
City and State		ZIP Code
	THE LOS Y	
	1, 20, 27	-60

BEA Identification

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

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

BASIS OF CLAIM FOR NOT FILING

Mark (X) and	complet	e either A	or B
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- A. This U.S. person did **not** own or control, directly and/or indirectly, 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 or real estate held for other than personal use) at any time during its 1994 fiscal year.
 - But did file a 1993 BE-11 Annual Survey of U.S. Direct Investment Abroad report with this Bureau.
 - And did not file a 1993 BE-11 Survey report with this Bureau.
- B. This U.S. person did own or control, directly or indirectly, 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 or real estate held for other than personal use) during its 1994 fiscal year, but (Mark (X) one)
 - The owners are citizens of a foreign country who (a) are resident in the U.S. as a result of official employment by a foreign government (including the immediate family of such persons), or (b) have been and expect to be resident in the U.S. for less than one year.
 - 2 Is fully consolidated in the BE-10 report of another U.S. person —
 Give name and address of that
 person and their BEA Identification
 Number, if known.

2 ☐ Is fully consolidated in the BE-10 report of another U.S. person — Give name and address of that person and their BEA Identification Number, if known.	Name Address — Number and street or PO Box				
	City		State	ZIP Code	
	BEA Identification Number				
3 Other — Specify and include referen	ce to section of regulations	or instructions on which cla	im is based. 🍃		

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

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

Name of U.S. person for BEA to consult about this claim Print or type			aim	CERTIFICATION — The undersigned official certifies that the information contained in this claim is correct and complete to the best of his/her knowledge.						
Address — Number and street				Authorized official's signature						
City State ZIP Code			ode							
						Print or type name and title	Date			
U.S. Telephone	Area code	Number			Extension	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				