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						0 0045. Approve	ai Expires 9/30/20				
U.S. DEPARTMENT OF C Economic and Statistics Adminin BUREAU OF ECONOMIC AN	stration	L	J.S. DIR	NCHMAI ECT INV DRY — CO	ESTMEN	IT ABROA	D				
FORM BE-10A (Report for No	onbank U.S. Rep	orter) _{(REV}	7. 12/2004)								
	port is due on the follo J.S. Reporter required U.S. Reporter required	to file fewer	r than 50 Fori								
MAIL REPORTS TO:	BEA USE ONLY	Reporter	ID Number	10	ont		dent				
U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230 OR	1. Name and addres	ss of U.S. Re	porter is	urpose	eat	-respor					
DELIVER REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Shipping and Receiving,	i cal sur	tion P	rms a	Jurvey							
U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230 OR DELIVER REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005											
-his his	istret	IMP	ORTANT								
Please read the <i>Instruction Booklet</i> , Instructions specific to line items a companies are provided at the back <i>Instruction Booklet</i> , Part I.C. • Who must report — Form BE-10 Form BE-10A pertain to the fully	and "Special" Instruc of this form. For bank DA must be filed by ea consolidated U.S. don	c tions for de ks, including ach nonbank nestic busine	ealers in final bank holding U.S. person ess enterprise	ncial instrume companies, s that has a fore a. DO NOT FL	nts and finand see the report eign affiliate ro JLLY CONSO	ce, insurance, ar forms for banks eportable in this DLIDATE OPER	nd real estate s and the s survey. Data on ATIONS OF				
FOREIGN AFFILIATES ON FOR BE-10B Mini, or BE-10B BANK. Se Note: A U.S. Reporter that is not form. Instead file the bank, includ domestic subsidiaries, does not h	ee Instruction Bookl t a bank but that owns ling all of its domestic nave a foreign affiliate,	let, Part I, fo a majority i subsidiaries , it is not req	r detailed rep nterest in a l s or units, on uired to repo	orting require J.S. bank — D Form BE-10A ort.) Banking a	ements. O NOT conso BANK. (Howe	lidate banking a ever, if the bank,	ctivities on this including its				
 U.S. Reporter's 2004 fiscal ye 			-		n ending date	in calendar year	2004. See				
 Instruction Booklet, Part II.A. Currency amounts — Report in enter amounts in the shaded por If an item is between + or - \$5 	rtions of each line. EX	AMPLE – If	amount is \$7	l,334,891.00, r	eport as		ous. Dols.				
 Additional copies — For additional 2002, visit the BEA Web site www Contact us for help — Telephonal 	v.bea.gov.					ations for Interr	national Surveys,				
Public reporting burden for this BE- BE-10B Mini, and/or BE-10B BAN searching existing data sources, gat comments regarding this burden es 20230; and to the Office of Manager	K) is estimated to ave hering and maintainin timate to Director, Bu	erage 110 ho ng the data n reau of Econ	urs per respo eeded, and o omic Analysi	onse. This bur ompleting and s (BE-1), U.S.	den includes t d reviewing th Department c	ime for reviewing the collection of it of Commerce, W	ng instructions, nformation. Send				
MANDATORY 94-472, 90	ey is being conducted) Stat. 2059, 22 U.S.C. y under Section 5(b)(2	3101-3108,	as amended	– hereinafter "							
CONFIDENTIALITY purposes.	rovides that your repo Without your prior w nat allows it to be indi- ion, or regulation. Cop	ritten permis vidually ider	ssion, the info tified. Your r	ormation filed	່ in your repor be used for pι	t cannot be pres urposes of taxati	sented in a				
PENALTIES to injuncti not more director, e may be pu	fails to report shall be ive relief commanding than \$10,000 and, if a employee, or agent of unished by a like fine, anding any other prov	y such person n individual, any corpora imprisonme	n to comply, may be imp tion who kno nt or both. (2	or both. Whoe isoned for no wingly partici 2 U.S.C. 3105	ever willfully f t more than o pates in such)	ails to report sh ne year, or both violations, upor	all be fined Any officer, conviction,				
subject to	a penalty for failure to k Reduction Act, unles	o comply wi	th, a collectic	on of information	ion subject to	the requirement	ts of the				
PERSON TO CONSULT CONCERNING REPORT — Enter name and address	QUESTIONS ABOUT 1	THIS	CERTIFIC	ATION — The	e undersigned	l official certifies	s that this				
Name			report has instructior	been prepare is, is complete	ed in accordan e, and is subst	ce with the appl antially accurate	licable e except				
Address				cordance with may have bee		ne Instruction I	dookiet,				
			Authorized of	ficial's signature	9		Date				
TELEPHONE Area code Number		Extension	Print or type r	name and title							
FAX NUMBER Area code Number			Telephone nu	mber	FA	X number					
May we use e-mail to correspond with yo relating to this survey, including questior information about your company that yo confidential? (Note that electronic mail is we will treat information we receive as co not necessarily secure against interceptic	ns that may contain u may consider not inherently confident onfidential, but e-mail is	ial:	Yes — If ye prov e-ma	s, please ide your iil address. →	E-mail address	; ;					

BE-10A Part I – IDENTIFICATION OF U.S. REPORTER See **Additional Instructions** for Part I on page 15 at the back of this form. 2. Form of organization of U.S. Reporter — Mark (X) one 1002 1 Corporation ¹ <u>2</u> Individual, estate, or trust ¹3 Other — Specify If the U.S. Reporter is a corporation, is the corporation owned to the extent of more than 50% of its voting stock by another U.S. business enterprise? З. ¹⁰⁰³ ¹ **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. ¹2 \square No — Complete the remainder of this form. Enter Employer Identification Number(s) used by U.S. Reporter to file income and payroll taxes. Show additional numbers on a separate sheet if necessary. 4. 1004 The number of foreign affiliate reports (Form BE-10B(LF), BE-10B(SF), BE-10B Mini, and BE-10B BANK) that you are required 5. to file. If you also have exempt foreign affiliates, list them on the BE-10A SUPPLEMENT A and give the requested information for each. (Do not include foreign affiliates listed on the supplement in the number given here.) 1005 Number The ending date of this U.S. Reporter's 2004 fiscal year. 6. Month Day Year 1006 2004 Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2004 that caused FY 2003 data to be restated? 7. 1007 1 Wes — The effect of restatement on property, plant, and equipment accounts must be entered in item 78. ¹ 2 No Does the U.S. Reporter own a majority interest in a U.S. Bank? See Instruction Booklet, Part 1.B.1.a. 8 ¹ 1 Yes — Do not consolidate banking activities. A U.S. Reporter that is **not** a bank but that owns a majority interest in a U.S. bank, must file the bank, including all of its domestic subsidiaries or units, on Form BE-10A BANK. Banking activities owned by a nonbank must also be included on the nonbank's Form BE-10A using the equity method of accounting. 1008 Enter the name under which a separate Form-10A BANK is being filed. 1 **2** 🗌 No 9. Does the U.S. Reporter own a majority interest in a U.S. nonbank business enterprise? See Instruction Booklet, Part 1.B.1.b. ¹ 1_ Yes — Form BE-10A should pertain to the fully consolidated nonbank U.S. domestic business enterprise. Permission must have been requested of, and granted by, BEA to file on an unconsolidated basis. A separate Form BE-10A must be filed for each unconsolidated U.S. domestic entity. Enter the name under which a separate Form-10A is being filed. 1 **2** No 10. Does the U.S. Reporter maintain one or more sales promotion or representative offices abroad that do not produce revenue directly for their own accounts but, instead, are established solely to do business, or provide market information or public relations services, for their U.S. parent? 1010 1 └── Yes — See **Instruction Booklet**, Part III.F, to determine whether these offices should be reported in this survey. ¹2 🗌 🗌 No 11. Is the U.S. Reporter named in item 1 a U.S. affiliate of a foreign person and required to file a Form BE-15(LF), Annual Survey of Foreign Direct Investment in the United States — 2004? 1011 1 Yes — Complete **only** items 49 through 99, and the Supplement A on the remainder of this BE-10A form. ¹2 No — Continue with item 13 (Major activity of fully consolidated domestic U.S. Reporter). 2 BEA USE ONLY 12. 1012 Remarks

				245
BE-10A		Reporter ID Numbe	r	Α
Part I – IDENTIFICA	ATION	I OF U.S. REPORTER -	– Continued	
 Major activity of fully consolidated domestic U.S Select the one activity below that best describes Reporter, select the activity based on its last acti 	the m	ajor activity of the U.S.	Reporter. For an inac ct the intended activi	tive U.S. ity.
 1013 1 1 Producer of goods 1 2 Seller of goods the U.S. Reporter does not 1 3 Producer or distributor of information 1 4 Provider of services 	produc	¹ 5 Other	- Specify	
14. What is the MAJOR product or service involved in mined, manufactured, sold at wholesale, packaged, trans	this a nsporte	ed, etc. (For example, "Mar	ufacture widgets.")	it, i.e., whether it is
1014		rm is no	ses at re	spond
Industry classification of fully consolidated domest columns (1) and (2) respectively, the 4-digit International explanation of each code, see the Guide to Industry Cla enter an ISI code based on its last active period. Holding in column (3), the number of employees on the payroll at 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 2004. If	Survey ssifica compar the en	rs Industry (ISI) code(s) and ations for International nies (ISI code 5512) must s	I the sales associated w Surveys, 2002. For an how total income as rep	ith each code. For a full inactive U.S. Reporter, ported in item 41. Enter
employment is subject to unusual variations, see instruct for "NUMBER OF EMPLOYEES" under Section C, page For most companies the employment distribution in column (3) is not proportional to the sales distribution in column (2). Therefore, do not distribute employment in column (3) in proportion to sales in column (2). See		(1)	Sales or gross operating revenues (2) Bil. Mil. Thous. Dol	Number of employees engaged in activities for the ISI codes in column (1) (3) s. Number
Additional Instructions for Part I, page 15, at the back of this form.		1	2	3
15. Largest sales or gross operating revenues	1015	1	\$ 2	3
 16. 2nd largest sales or gross operating revenues 17. 3rd largest sales or gross operating revenues 		1	2	3
18. 4th largest sales or gross operating revenues		1	2	3
19. 5th largest sales or gross operating revenues	1019	1	2	3
20. 6th largest sales or gross operating revenues	1020	1	2	3
21. 7th largest sales or gross operating revenues	1021	1	2	3
22. 8th largest sales or gross operating revenues	1022	1	2	3
23. 9th largest sales or gross operating revenues	1023	1	2	3
24. 10th largest sales or gross operating revenues	1024	1	2	3
25. Number of employees of administrative offices and other auxiliary units — Include employees at corporate headquarters, central administrative, and regional offices located in the U.S. that provide administration and management or support services. Support services include accounting, data processing, legal, research and development and testing, and warehousing. Also include employees located at an operating unit that provide administration and management or support services to more than one operating unit. Exclude employees located at an operating unit that provide administration and management or support services for only that unit. Instead, report such employees in column (3) of items 15 through 24 in the industry(ies) of the operating unit(s).	1025			3
26. Sales or gross operating revenues and employees not accounted for above	1026		2	3
27. TOTAL SALES OR GROSS OPERATING REVENUES AND EMPLOYEES — Sum of items 15 through 26 (Column (2) must equal item 37 and also item 49 column (1). Column (3) must equal item 53.)	1027		2 	3
28. 1028 1 2	:	3	4	5
USE ONLY 1128 1 2	;	3	4	5
29. 1029 1 2	;	3	4	5
USE ONLY 1129 1 2	;	3	4	5
Remarks				

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Part II –	SELECTED FINANCIAL AND OPERATING DATA OF U.S. REPORTER
30. Are (1) total assets, (2) sales o million at the end of, or for, the	r gross operating revenues, excluding sales taxes <i>and</i> (3) net income (loss), <i>all</i> less than \$150 ne U.S. Reporter's 2004 fiscal year?
2030 $\begin{bmatrix} 1 \\ 1 \end{bmatrix}$ \bigvee complete	Part II, Part IV, and the BE-10A Supplement A on the remainder of this Form BE-10A.
	Part III, Part IV, and the BE-10A Supplement A on the remainder of this Form BE-10A.
	Amount
	Bil. Mil. Thous. Dols
31. Net income (loss)	
32. Total assets	
33. Total liabilities	FORM JURP JE at 1-1 2033
34.–36. 2036 1 BEA USE	you completed Part II, SKIP Part III and continue with Part IV of this form.
ONLY	al sur matrice for sur
	ou completed Part II, SKIP Part III and continue with Part IV of this form.
hist	s for ent simal
Thisind	15 curre infor
· 0·	melpi
	50VIV.
hear	9
WWN .C	
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BE-'	10A	Reporter ID Number		A
	Part III — FINANCIAL AND OPER Complete ONLY if the a			
S	ection A — Income Statement of U.S. Reporter — See Additio	nal Instructions for Pa	rt III,	Amount
	Section A, on page 15 at the back of this form.			(1) Bil. Mil. Thous. Dols.
	ICOME Sales or gross operating revenues, excluding sales taxes — N	Aust aqual itam 27 aquur	mn(2) and	1
57.	also item 49 column (1). (Dealers in financial instruments see Speci insurance companies see Special Instructions, B.2.a., page 16.)			
38.	Income from equity investments in unconsolidated business	enterprises (domesti		1
	foreign) — For those owned 20 percent or more (including majorit report equity in earnings during the reporting period; for those owr dividends or distributed earnings for unincorporated affiliates. <i>Do r</i>	y-owned foreign affiliate red less than 20 percent	es), , report	dents.
	Certain realized and unrealized gains (losses) — Read the follo based on economic accounting concepts and in some cases may de by U.S. Generally Accepted Accounting Principles. Report gross be tax effect in item 43. Report gains (losses) resulting from:	eviate from what is norn	nally required	espond
	a. Sales or dispositions of investment securities, and FAS 115 implicit instruments (including securities, currencies, derivatives, and ot and insurance companies, see Special Instructions, A1, page	her financial instrument		
	b. Sales or dispositions of land, other property, plant and equipme impairment losses. <u>Exclude</u> gains or losses from the sale of inve- trade or business. Real estate companies, see Special Instruct	entory assets in the ordi	FAS 144 nary course of	
	c. Goodwill impairment as defined by FAS 142;		er liebilitiee	
	d. Restructuring. Include restructuring costs that reflect write dowr <u>Exclude</u> actual payments and charges to establish reserves for f severance pay, and fees to accountants, lawyers, consultants, on payments and charges to establish reserves for future expected sold or services rendered and selling, general, and administrativ	uture expected payment other contractors. <u>Inclu</u> payments, in item 42 (c	ts, such as for Ide actual	
	e. Disposals of discontinued operations. <u>Exclude</u> income from the Report such income as part of your income from operations in it		nued segment.	
	 Re-measurement of U.S. Reporter's foreign-currency-denominat in foreign exchange rates during the reporting period; 	ed assets and liabilities	due to changes	
	g. Extraordinary, unusual, or infrequently occurring items that are damage or disasters after estimated insurance reimbursement. I write-ups, write-downs, write-offs, of tangible and intangible ass other disposition of capital assets; and gains (losses) from the sassets, including securities, to the extent not included above. Ex judgments in item 42;	nclude other material it sets; gains (losses) from ale or other disposition	ems, including the sale or of financial	1 1 1
	h. The cumulative effect of a change in accounting principle.		3039	
40.	Other income —Specify			1
			3040	
				1
41.	TOTAL INCOME — Sum of items 37 through 40		3041	\$
• C	OSTS AND EXPENSES			1
42.	Cost of goods sold or services rendered and selling, general, expenses — Insurance companies see Special Instructions , B.2.		3042	
43.	U.S. income taxes — Provision for U.S. Federal, state, and local ir production royalty payments.	ncome taxes. Exclude	3043	1
44.	Other costs and expenses not included above, including min (loss) that arise out of consolidation — Specify	ority interests in inco	me	1
			3044	
			3044	1
45			3045	¢
	TOTAL COSTS AND EXPENSES — Sum of items 42, 43, and 44 ET INCOME		3045	\$1
			>	
	NET INCOME (LOSS) — Item 41 minus item 45		> 3046	\$

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Pa	rt III — FINANCI/	AL AND OPER	ATING DATA	OF U.S	. REF	PORTER — Co	ntinue	d			
• ADDENDUM											
47. INSURANCE INDUSTRY Report premiums earned a						inductor codes	E013				
(Insurance carriers, except	life insurance carr	iers) and 5249	(life insurance c	arriers).							
a. Of the total sales and or revenues generate				industı	ry co	des 5243 or 5	249?	λ			
	nswer items b and	lc				1	131				
¹ 2 No – Sk	kip to item 48					nge'	-1-		Amount	5.	
NOTE: Complet	te items b and c ON	NLY if item a is	answered "Yes.")	onger ongon	3		Amount (1)	1- 1	
b. Premiums earned – Re reporting year. Calculate plus reinsurance premiu premiums at the beginn <u>Exclude</u> all annuity pren adjustable life, variable	e as direct premiur ums assumed, min ing of the year, m niums. Also exclud	ms written (incl lus reinsurance inus unearned de premiums ar	luding renewals premiums cede premiums at the nd policy fees re) net of ed, plus e end of elated to	cance unea the y univ	rned /ear. /ersal and	3048 \$	spe	Ail. Thous	s. Dols.	
c. Losses incurred — Rep Exclude loss adjustment related to universal and life polices.	t expenses and los	sses that relate	to annuities. Als	o exclu	de lo	sses	1			-	
For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.											
For life insurance, losse sold, minus losses reco	vered from reinsur										
unpaid, and in the cours 48. WHOLESALE AND RETA			IES Gooda :	urahaa			3049 \$	thorpe			
Wholesale trade industry a	ctivities include th	ie wholesale tra	۔ ade of durable g	oods an	nd no	ndurable goods	s. The v	- vholesale	e trade of dural	ble	
goods is covered by indust through 4249.		0				C					
Retail trade industry activit See the <i>Guide to Industry</i> trade industry codes listed	Classifications for									40.	
a. Of the total sales and of the sales or revenu	gross operating les generated by	revenues rep wholesale or	orted in item 2 retail trade ac	27, colu tivities	ımn : ?	2, were any					
	nswer items b and										
1 2 🗆 No – Sk	to item 49										
NOTE: Complet	te items b and c ON	NLY if item a is	answered "Yes."						Amount (1)		
							B	il. N	1il. Thous	s. Dols.	
b. Enter the cost of good fiscal year that ended			ut further proc	essing	duri		3051 \$				
							BALAN				
					CI	ose FY 2004 (1)			Close FY 2003 (Unrestated) (2)		
c. Enter the closing bala	nces at the end	of fiscal year	- 2003	Bil.	Mi	l. Thous.	Dols. B		1il. Thous	s. Dols.	
and 2004 of the inven without further proce	ntory of goods pu			\$			 \$				
Section B — Distribution o	f Sales or Gross	Operating Re	venues — See		onal l	Instructions fo	·				
Distribute sales or gross oper purpose of this distribution, " are intangible. When a sale of billed), classify the sales as go figures are not available. Insu	goods" are normal onsists of both goo oods or services ba	nong three cate Ily economic ou ods and service ased on whiche	gories – sales of utputs that are ta and cannot be ever accounts fo	angible unbun r a majo	and " dled ority ('services" are n (i.e., the goods of the value. Gi	ormally and se	rvices are	ic outputs that not separatel	t	
	sum of co throug	equals the lumns (2) gh (4)	Sales to U.S		าร	Sales to foreig of this U.S. F			les to other fo persons	reign	
49. Sales or gross operating revenues,	(1 Bil. Mil.	Thous. Dols.	(2) . Bil. Mil. T		Dols.	(3) Bil. Mil. Th	ious. D	ols. Bil.	(4) Mil. Thous	. Dols.	
excluding sales taxes Column (1) must equal	1		2			3		4			
item 27, column (2) and also item 37. 314	7 \$		\$	i		\$		\$		i	
BY TYPE	1		2			3		4			
50. Sales of goods 314	1	I	2			3		4			
51. Sales of services 314	9 1		2	!		3		4		-	
52. Investment income 3150	о 										
Remarks											

BE-10A	Reporter ID Number		Α
Part III — FINANCIAL AND OPERATIN	G DATA OF U.S. REPORTER — Cor	tinued	
Section C — Number of Employees and Employee Compensation on page 15 at the back of this form.	ion — See Additional Instructions for	Part III, Se	ection C,
NUMBER OF EMPLOYEES — Employees on the payroll at the end temporary and contract employees not included on your payroll reco may be given provided it is a reasonable estimate of employees on t end of FY 2004 (or when the count was taken) was unusually high or employees that reflects normal operations. If the number of employe 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	ords. A count taken at some other date he payroll at the end of FY 2004. If the low due to temporary factors (e.g., a ses fluctuates widely during the year of uring FY 2004. Base such an average	during the number of strike), ent ue to seas on the nur	e reporting period of employees at the ter the number of sonal business mber of employees
EMPLOYEE COMPENSATION — Expenditures made by an employ payments, payments in-kind, and employer expenditures for employ such as the employer's share of Social Security taxes. Base compens to activities that occurred during the reporting period regardless of v statement, charged to inventories, or capitalized. DO NOT include da charged to inventories in prior periods.	ee benefit plans including those man sation data on payroll records. Report	lated by go compensation	overnment statute, ation which relates se on the income
 NUMBER OF EMPLOYEES 53. TOTAL NUMBER OF EMPLOYEES — Sum of items 54 and 5 By Standard Occupation Classification (SOC) — See Addition of the major SOC groups. 	on purps are use	y-re.	Number of employees
53. TOTAL NUMBER OF EMPLOYEES — Sum of items 54 and 5	El COLLEGUI	3253	
By Standard Occupation Classification (SOC) — See Addition of the major SOC groups.	onal Instructions, page 15 for a list		1
54. Managerial, professional and technical employees (SOC	11-29	3254	
55. All other employees (SOC 31-55)	nati	3255	1
56. Number of employees in item 53 who are research and dev Employees engaged in R&D, including managers, scientists, and employees		3256	1
EMPLOYEE COMPENSATION			Amount Bil. Mil. Thous. Dols.
57. TOTAL EMPLOYEE COMPENSATION — Equals the sum of item 60 and 61.	ns 58 and 59 and the sum of items	3257	1 \$
 By component 58. Wages and salaries — Employee's gross earnings (before pa payments by the employer to employees 	yroll deductions), and direct and in-ki	nd 3258	1
 59. Employee benefit plans — Employer expenditures for all employee 	nlovee henefit plans	3259	1
By Standard Occupation Classification (SOC)			1
60. Managerial, professional and technical employees (SOC	11-29)	3260	
61. All other employees (SOC 31-55) Remarks		3261	

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	Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continue	ed		
s	ection D — Balance Sheet of U.S. Reporter — See Additional Instructions for Part III, Section D, on page 1 at the back of this form.	16		
	OTE — Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable atween the U.S. Reporter and its foreign affiliates in the proper asset and liability accounts of the U.S.		Balance at close of FY 2004	e
	aporter. Do not report them as a net amount.	_	Bil. Mil. Thous.	Dols
	SSETS Cash items	3362	1 \$	
63.	Current receivables — Net of allowances for doubtful items. (Insurance companies see Special	0000	1	
64.	Instructions, B.2.f., page 16.) Inventories — Land development companies exclude land held for resale (include in item 65); finance and insurance companies exclude inventories of marketable securities (include in item 65 or 70 as appropriate). The primary basis of inventory valuation is:	3363	ondent	
	appropriate). The primary basis of inventory valuation is: ³⁴⁵⁹ 1 LIFO 1 Control Contre	3364		
65.	Other current assets, including land held for resale and current marketable securities	3365	1	l I
	interior interior		1	
	Property, plant, and equipment, net Equity investments in unconsolidated U.S. domestic business enterprises — Report on the	3366	1	<u> </u>
	equity basis enterprises owned 20 to 50 percent. Report at cost enterprises owned less than 20 percent.	3367	1	
68.	Equity investments in foreign affiliates — Report on the equity basis enterprises owned 20 to 100 percent. Report at cost enterprises owned less than 20 percent.	3368	'	
69	Noncurrent receivables — Net of allowances for doubtful items.	3369	1	
		_	1	
	Other noncurrent assets	3370	1	
	TOTAL ASSETS - Sum of items 62 through 70	3371	\$ 1	
	Trade accounts and trade notes payable, current	3372		i I
70	Other current lightlitics and long term data	2272	1	
73.	Other current liabilities and long-term debt	3373	1	
74.	Other noncurrent liabilities	3374	1	
	TOTAL LIABILITIES — Sum of items 72, 73, and 74	3375	\$	
-	WNERS' EQUITY TOTAL OWNERS' EQUITY — Item 71 minus item 75	3376	1 \$	
s	ection E — Property, Plant and Equipment (PP&E) — See Additional Instructions for Part III, Section E, or page 16 at the back of this form.	n	<u></u>	
	&E includes land, timber, mineral and like rights owned; structures, machinery, equipment, special tools,		Amount	
	d other depreciable property; construction in progress; and capitalized tangible and intangible exploration d development costs, but excludes other types of intangible assets, and land held for resale.		Bil. Mil. Thous.	Dols
• B	ALANCE, CLOSE FY 2003 (Insurance companies see Special Instructions, B.2.h., page 16.)		1	1
77.	Net book value of PP&E at close FY 2003 — The closing FY 2003 value, before restatement due to a change in the entity or accounting methods or principles.	3477	\$	l I
-	HANGES DURING FY 2004 Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles — If the answer to item 7 was "Yes," give amount by which the net book value of item 77 would be restated. If a decrease, put amount in parentheses. Include gains (losses) resulting from the sale or disposition of domestic subsidiaries of the		1	
Err	U.S. Reporter, and from revaluation of assets (whether or not realized) in items 39 and/or 76.	3478	1	
con	enditures by the U.S. Reporter for, or transfers into the U.S. Reporter of (Insurance panies see Special Instruction B.2.i., on page 16.) Land and mineral rights, including timber — Include expenditures for land and capitalized			
	expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.	3479	1	i
80.	PP&E other than land, mineral, and timber rights. (Report changes due to mergers and acquisitions in item 78.)	3480	1	
81.	Depreciation	3481	() ()	
82.	Depletion	3482	()	
83.	Other increases (decreases) — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Include divestitures of subsidiaries in item 75. Include any gains (losses) from the sale or disposition of property, plant, and equipment in item 39.	3483	1	
	ALANCE, CLOSE FY 2004 (Insurance companies see Special Instructions, B.2.h., page 16.)		1	
	Net book value of PP&E at close FY 2004 — Equals sum of items 77 through 83; must also equal item 66.	3484		
	DDENDUM Petroleum and mining exploration and development expenditures charged against income		1	
00.	including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expensed.	3485		
			1	
86.	BEA USE ONLY	3486		

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BE-1	DA Reporter ID Number		А
	Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued		
Sec	tion F — Interest, production royalty payments, taxes, fees and royalties		Amount
87.	Interest income — Interest received or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 37 and 40. <i>Do not net against interest expensed, item 88.</i>	1	il. Mil. Thous. Dols
88.	Interest expensed or capitalized — Interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. <i>Do not net against interest income, item 87.</i>	88	
89.	Production royalty payments to Federal, state, and local governments for natural resources, total — Include amounts paid or accrued for the year. Include payments in-kind at market value.	1 89	ents.
90.	 Taxes (except income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to Federal, state, and local governments, their subdivisions and agencies for a. Sales, consumption, and excise taxes collected by the U.S. Reporter on goods and services the U.S. Reporter sold; b. Property and other taxes on the value of assets and capital; c. Any remaining taxes (other than income and payroll taxes); and d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of 	1	onde.
	a. Import and export duties, incerse lees, intes, penalties, and an other payments of accruais of an ontax liabilities (except production royalty payments for natural resources).	90	l I
INT 91.	YALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF ANGIBLE PROPERTY Receipts from foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts received by the U.S. Reporter from, or credited to the U.S. Reporter by foreign persons other than U.S. Reporter's foreign affiliates for the use or sale of intangible property. Exclude receipts from the granting to others the right to exploit natural resources you own or control.	91	
92.	Payments to foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts paid, or credited, by the U.S. Reporter to foreign persons other than U.S. Reporter's foreign affiliate for use or purchase of intangible property.	1	
	Exclude payments to others for the right to exploit natural resources they own or control. 359	92	
93.	BEA USE ONLY	93	
Bassobje Appl kno Dev tow dev R&I con Exc non exp Incl deg	D includes the following: 1. The planned, systematic pursuit of new knowledge or understanding toward general application (basic rese 2. The acquisition of knowledge or understanding to meet a specific, recognized need (applied research); and 3. The application of knowledge or understanding toward the production or improvement of a product, service method (development). sic research is the pursuit of new scientific knowledge or understanding that does not have specific immediate ectives, although it may be in fields of present or potential commercial interest. plied research applies the findings of basic research or other existing knowledge toward discovering new scie wledge that has specific commercial objectives with respect to new products, services, processes, or methods. velopment is the systematic use of the knowledge or understanding gained from research or practical experier ard the production or significant improvement of useful products, services, processes, or methods, including the elopment of prototypes, materials, devices, and systems. D includes the activities described above, whether assigned to separate organizational units of the company or npany laboratories and technical groups that are not a part of a separate R&D organization. Inde expenditures for quality control; routine product testing; market research; sales promotion, sales service, a loration activities, and advertising programs to promote or demonstrate new products or processes. ude all costs incurred to support R&D. Include wages, salaries, and related costs; materials and supplies consul reciation, cost of computer software used in R&D activities; utilities, such as telephone, telex, electricity, water, ts and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D	d , pro , pro	irected sign and lucted by ther pphysical R&D gas; travel anization
the pro NO perf Scie fror	rhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on R&D organization. Exclude capital expenditures, expenditures for tests and evaluations once a prototype become duction model, patent expenses, and income taxes and interest. TE — Items 94 through 98 pertain to R&D performed by the U.S. Reporter, including R&D formed by the U.S. Reporter for others under contract. This is the basis on which National ence Foundation surveys request information on R&D. The FAS 2 measure of R&D (i.e., R&D n which the firm benefits) is the sum of items 95 and 99. R&D performed BY the U.S. Reporter, total — <i>Sum of items 95 through 98.</i> For U.S. Reporter's own account For Federal Government (i.e., federally financed R&D) For foreign affiliates under contract	nes a B 1 94 \$ 95 1 96 1	Amount iil. Mil. Thous. Dols
-		1	
98. 99.	For others under contract 36 R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual basis 36	98 1 99	

Part IV — EXPORTS AND IMPORTS BY THE U.S. REPORTER -

Goods only valued f.a.s. at the port of exportation; do not include services — See Instruction Booklet, Part V.

IMPORTANT NOTES

Report exports and imports of goods by the U.S. Reporter in FY 2004. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person.

U.S. Reporters normally keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference, the "shipped" basis must be used or adjustments made to data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; they should **exclude** services.

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

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

In-transit goods — Exclude from exports and imports the value of goods that are in-transit. In-transit goods are goods that are not processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter that

country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit goods are goods en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

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

Natural gas distribution — Include the value of natural gas that is exported or imported as trade in goods. Do not include as an export or import natural gas that you do not produce or sell at wholesale. The transmission of natural gas for others via a pipeline without producing or wholesaling the natural gas is considered a service and should not be reported as trade in goods.

Electricity and Water — Report the value of electricity and water as exports and imports if the product value can be separated out from the service value. Report ONLY the product value (electricity and water). DO NOT report the service value (transmission and distribution).

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

4101 1 Shipped" basis

Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.

"Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

• EXPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. U.S. port)			TOTAL			Shipped to its foreign affiliates				Shipped to other foreigners					
						(1)		(2)				(3)		
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous. Dols.
102.	Total goods shipped in Reporter to foreigners	FY 20	04 by this U.S.	4102	1 ¢				2 \$			1	3 ⊄		
IMPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. foreign port)				TOTAL			Shipped by its foreign affiliates				Shipped by other foreigners				
						(1) (2)				(3)					
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous. Dols.
103.	Total goods shipped in Reporter by foreigners	FY 20	04 to this U.S.	4103	1 \$				2 \$				з \$		
104.	BEA USE ONLY	4188	1		2				3				4		
		4105	1		2				3				4		

Remarks

Form BE-10A Supplement A (FEV. 12/2004)				U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS			-			4
LISTING OF FOREIGN AFFILIATES With Assets, Sales or Gross Operating Revenues, AND Net Income (loss) of \$10 Million or Less	LISTING OF FOREIGN AFFILIATES or Gross Operating Revenues, ANI of \$10 Million or Less	EIGN AFFILI ng Revenues ion or Less	ATES 6, AND Net Incon	ne (loss)	Name	Name of U.S. Reporter ID INUMBER	Number			
					Sales or prose	Net income (loss)		Debt and interco between U.S. Rel affi	Debt and intercompany balances between U.S. Reporter and foreign affiliate	
Name of foreign affiliate	Country of location	Primary industry code ¹	Total assets	Total liabilities	operating revenues	atter foreign income tax	Number of employees	Owed to U.S. Reporter by foreign affiliate	Owed to foreign affiliate by U.S. Reporter	5
(1)	(2)	(3)	(4) Mil. Thous. Dols.	(5) Mil. Thous. Dols.	Mil. Thous Dols.	Mil. Thous Dols.	(8)	(9) Mil. Thous. Dols.	(10) Mil. Thous.	Dols.
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¹ See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes. ² To operating revenues, excluding sales taxes.	ide to Industry Classifications for Intern est amount of sales or gross operating r	ations for Internations operating re	ational Surveys, 2002, evenues, excluding sale	es taxes.				Page No.	Page No. of pages of this Supplement A	S
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	LISTING OF FOREIGN AFFILIATES — Continued	FFILIATES –	- Continued		Name					_
pplement A					2 Sales or gross	Net income (loss)		Debt and interco between U.S. Rep affil	Debt and intercompany balances between U.S. Reporter and foreign affiliate	254
Name of foreign affiliate (KEV. 17/200	Country of location	Primary industry code ¹	Total assets	Total liabilities	operating revenues	after foreign income tax	Number of employees	Owed to U.S. Reporter by foreign affiliate	Owed to foreign affiliate by U.S. Reporter	
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¹ See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes. ² To calculate indirect ownership percentages — See Instruction Booklet , Part I.A.2.	ide to Industry Classific amount of sales or gros — See Instruction Bo	ations for Intern s operating reve oklet , Part I.A.2.	ational Surveys, 2002, nues, excluding sales t	for taxes.				Page No.	Page No. of pages of this Supplement A	

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M BE-10A Sup	LISTING	LISTING OF FOREIGN AFFILIATES — Continued	FILIATES —	Continued		BEA Nam	BEA USE ONLY Reporter ID Number Name of U.S. Reporter	D Number				4
plement A (-		2 Safes or gross			Debt and intercompany balances between U.S. Reporter and foreign affiliate	rcompany Reporter a ffiliate	r balances Ind foreign	
REV. 12/2004)	Name of foreign affiliate	Country of location	Primary industry code ¹	l otal assets (4)	1 Otal liabilities (5)	operating revenues	anter roreign Income tax	Number of employees	Owed to U.S. Reporter by foreign affiliate (9)	0w affi	Owed to foreign affiliate by U.S. Reporter (10)	
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FORM BE-10A S	LISTING OF FOREIGN AFFILIATES — Continued	FFILIATES -	- Continued		BEA U Name	BEA USE ONLY Reporter ID Number Name of U.S. Reporter	Number			A
upplement A					4	Net income (loss)		Debt and interco between U.S. Re affi	Debt and intercompany balances between U.S. Reporter and foreign affiliate	256
Name of foreign affiliate	Country of location	Primary industry code ¹	Total assets	Total liabilities	operating revenues	after foreign	Number of employees	Owed to U.S. Reporter by foreign affiliate	Owed to foreign affiliate by U.S. Reporter	
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5029	2 BEA USE ONLY	U.S. Reporter's	Reporter's percentage of ownership ²	hip ²	51	Direct (11)	. %	Indirect (12)	12	%
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	2 BEA USE ONLY	U.S. Reporter's	Reporter's percentage of ownership ²	nip ²		Direct (D)	%	Indirect (12)	12	%
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5033	2 BEA USE ONLY	U.S. Reporter's	Reporter's percentage of ownership ²	nip ²		Direct (11)	11 %	Indirect (12)	12	%
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5034	2 BEA USE ONLY	U.S. Reporter's	U.S. Reporter's percentage of ownership ²	nip ²		Direct (11)	».	Indirect (12)	12	%
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5035	2 BEA USE ONLY	U.S. Reporter's	U.S. Reporter's percentage of ownership ²	nip ²		Direct (11)>	11 0 %	Indirect (12)	12	%
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5036	2 BEA USE ONLY	U.S. Reporter's	Reporter's percentage of ownership ²	nip ²		Direct (11)		Indirect (12)	12	%
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5037	² BEA USE ONLY	U.S. Reporter's	U.S. Reporter's percentage of ownership ²	nip ²		Direct (11) —	. %	Indirect (12)	12	%
¹ See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes. ² To calculate indirect ownership percentages — See Instruction Booklet , Part I.A.2.	iide to Industry Classific est amount of sales or g — See Instruction Boo	ations for Intern ross operating r oklet , Part I.A.2.	ational Surveys, 2002, evenues, excluding sal	es taxes.				Page No.	Page No of pages of this Supplement A	Se
Use additional sneets, if necessary, to account for all affiliates.	nt tor all attillates.							•		

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BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004 FORM BE-10A ADDITIONAL INSTRUCTIONS BY ITEM

Part I — IDENTIFICATION OF U.S. REPORTER

15.--27

> Sales or gross operating revenues and employment of fully consolidated domestic U.S. Reporter by industry of sales or gross operating revenues. (Dealers in financial instruments and finance, insurance, and real estate companies see Special **Instructions** on page 16. 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 24.

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

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 of the data of the consolidated U.S. domestic business enterprise. These services of an 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. orma

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

Section A — Income Statement of U.S. Reporter

- 37. Sales or gross operating revenues, excluding sales taxes -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, and real estate companies see **Special Instructions** on page 16.
- 40. Other income Report non-operating and other income not included in item 37.
- **42.** Costs of goods sold or services rendered and selling, general, and administrative expenses Report operating expenses that relate to sales or gross operating revenues (item 37) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.

Section B — Distribution of Sales or Gross Operating Revenues -52.

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

- Sales of goods Goods are normally economic outputs that are tangible. Report as sales of goods:
 - Mass produced media, including exposed film, video tapes, DVD's, audio tapes, and CD's
 - Books NOTE: Book publishers to the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, Books then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
 - Energy trading activities where you take title to the goods NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in item 51.
 - Magazines and periodicals sold in retail stores NOTE: Report subscription sales as sales of services in item 51.
 - Packaged general use computer software
 - Structures sold by businesses in real estate
 - Revenues earned from building structures by businesses in construction
 - Electricity, natural gas, and water NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in item 51.

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

- Advertising revenue •
- Commissions and fees earned by companies engaged in finance and real estate activities
- Premiums earned by companies engaged in insurance activities -NOTE: Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums assumed, minus beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods NOTE: Agents or brokers do not take title to the goods being sold.
- Magazines and periodicals sold through subscriptions. NOTE Report magazines and periodicals sold through retail stores, as sales of goods in item 50. - NOTE: 1
- Newspapers
- Pipeline transportation
- 5. Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other • online system.
- Computer systems design and related services
- Negotiated licensing fees for software to be used on networks Electricity transmission and distribution, natural gas distribution,
- and water distribution Report the source of real estate rental income in columns 2 through 4 based on the location of the property.
- 52. **Investment income** — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in item 51.

Finance or insurance companies that include investment income in Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns (2) through (4) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer of the financial instrument is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate), use the country of location of the intermediary.

Section C - Number of Employees and Employee Compensation

54. and 55.; 60. and 61.

Managerial, professional and technical employees — Cove employees in Standard Occupation Classification System (SOC) groups 11—29 listed below: Covers

- 11 Management Occupations 13 Business and Financial Operations Occupations 15 Computer and Mathematical Occupations

- Computer and Mathematical Occupations
 Architecture and Engineering Occupations
 Life, Physical, and Social Science Occupations
 Community and Social Services Occupations
 Legal Occupations
 Education, Training, and Library Occupations
 Arts, Design, Entertainment, Sports, and Media Occupations
 Healthcare Practitioners and Technical Occupations

All other employees — Co groups 31—55 listed below: - Covers employees in SOC

- groups 31—55 listed below:
 31 Healthcare Support Occupations
 33 Protective Service Occupations
 35 Food Preparation and Serving Related Occupations
 37 Building and Grounds Cleaning and Maintenance Occupations
 39 Personal Care and Service Occupations
 41 Sales and Related Occupations
 43 Office and Administrative Support Occupations
 45 Farming, Fishing, and Forestry Occupations
 47 Construction and Extraction Occupations
 49 Installation, Maintenance, and Repair Occupations
 51 Production Occupations
 53 Transportation and Material Moving Occupations
 55 Military Specific Occupations

The SOC User Guide can be found at the Bureau of Labor Statistics web site www.bls.gov. Select Standard Occupational Classification (SOC).

- **56. 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.
- **58. 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 in item 59 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.

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59. Employee benefit plan — Report employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts, and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred postemployment and postretirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• Section D — Balance Sheet of U.S. Reporter

- 62. Cash items Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 73 (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 63 (current receivables) or item 69 (noncurrent receivables) as appropriate.
- 63. 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.
- 66. Property, plant, and equipment, net Report net of accumulated depreciation and depletion. Include land, timber, mineral rights and similar rights owned. Also include structures machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the U.S. Reporter, Include items on capital leases from others, per FAS 13. Exclude all other types of intangible assets, and land held for resale.
- **69. 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.

- 73. Other current liabilities and long-term debt Include overdrafts, commercial paper issued and other current liabilities not included in item 72. Include long-term debt securities owed such as bonds or notes, lease obligations capitalized per FAS 13, and all other long-term intercompany debt.
- **74.** Other noncurrent liabilities Include noncurrent items not reported on line 73 such as deferred taxes and underlying minority interest in consolidated domestic subsidiaries.
- Section E Property, Plant, and Equipment (PP&E)
 77.— 84.

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

Exclude from expenditures (items 79 and 80) 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 2004. Account for such changes in item 78.

For U.S. Reporters engaged in exploring for, or developing, natural resources, include in items 79 and 80 exploration and development expenditures made during FY 2004 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 2004 in item 83.

(081. Depreciation — Exclude depletion. Report depletion separately in item 82.

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

- A. Certain realized and unrealized gains (losses) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.
 - Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 39
 - impairment losses as defined by FAS 115,
 - realized gains and losses on trading or dealing,
 - unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
 - goodwill impairment as defined by FAS 142

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

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

- 2. Real estate companies Include in item 39:
 - impairment losses, as defined by FAS 144, and
 - goodwill impairment as defined by FAS 142

EXCLUDE the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 27 column 2, 37, and 49 and as sales of goods in item 50. Such expenses, including the net book value of the real estate sold, should be reported as costs of goods sold in item 42. Do not net the expenses against the revenues.

B. Special instructions for insurance companies

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

2. Instructions for reporting specific items

- a. Sales or gross operating revenues, excluding sales taxes (item 37) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 38 and exclude certain realized and unrealized gains or losses that are to be reported in item 39.
- b. Certain realized and unrealized gains (losses) (item 39) See Special Instruction A.1.
- c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 42) — Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.
- d. Sales of services (item 51, column 1) Include premium income and income from other services, if any. See Part III.B.51. on Page 15.
- e. Investment income (item 52 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 52 on page 15 to determine the location of the transactor of investment income.
- f. Current receivables (item 63) Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.
- g. Current liabilities and long-term debt (items 72 and 73) 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.
- h. Net book value of property, plant, and equipment (items 77 and 84) — 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 66).
- i. Expenditures for property, plant, and equipment (items 79 and 80) 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").

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Translation of foreign currence (FAS 52). See Instruction Booklet	:y financial and ope t. Part IV.B.	erating dat	a into U.S. d	ollars — Use	U.S. Gene	erally Acc	epted A	ccounti	ng Princi	iples
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Contact us for help — Telephore	ne: 202–606–5566; FAX	X: 202–606	-5312 or 5317	; E-mail: be10/	/11@bea.g	ov.				
Part I — IDENTIFICATION C 3. Number of foreign affiliates c 4-digit industries. See the <i>Instruc</i> B (page 17) of this report. If this 1003 Number 1	consolidated in this ction Booklet, Part I.B.	report — .2.d.(1). lf y	Do not consol our answer to	idate affiliates this question	located in	differen	t countri	ies or in	n differen	it n ent
4. Does this foreign affiliate hav not fully consolidated in this			ther foreign	affiliates, in	cluding b	ranches	of this	affilia	te, that	are
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5. Form of organization of this f	oreign affiliate — N	Nark (X) one	9.							_
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7. Country of location — Countr		eign affilia	te's physica	assets are l	ocated or	where i	ts prim	ary act	tivity is	
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8. This foreign affiliate's financi	the country of the affi	liate as giv	en in item 7. (Foreign affilia	tes located	l in Euro	Area co	untries	should c	heck
this box if they k this box if they k U.S. dollars	eep their books in the	e currency o	of the country	of the affiliate	e or in euro	os.)				
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9. The ending date of this foreig	un affiliate's 2004 fi	iscal vear.				1009			200)4

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					tinued											
10. Was the foreign business enterprise a foreign at	ffiliate of the U.S	. Report	er for o	only pai	rt of F\	2004	•									
1010 Yes, and this is its initial report –	•	oreviousl	y owned	d by the	U.S. R	eporter										
If "Yes," did the U.S. Reporter — Mar $\begin{bmatrix} 2 \\ 1 \end{bmatrix}$ Establish the foreign affiliate?	rk (X) one)	Month	Year								
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11. Was there a change in the entity due to mergers	s, acquisitions, di	vestitur	es, etc.,	, or a c	hange	in acco	ounting meth	ods or								
principles during FY 2004 that caused FY 2003	data to be restate	ed? Mark	(X) one	9.												
¹⁰¹¹ Yes — Report all close FY 2003 data	before restatement	, unless	otherwis	se speci	fied.											
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DIRECT OWNERSHIP IN THIS FOREIGN AFFILIAT	E Entor porcont		F	Equity in				interest								
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12. U.S. Reporter named in item 1 — Report equity interest.	terest and voting	1012	1	. %	2	. %	3	4								
13. Other foreign affiliate(s) of U.S. Reporter named	in Item 1 — If en		de here		oto	. /0	3									
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3 4																
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3 4																
15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 22 must be "Yes." 1015 . % 3 4																
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 16. Other U.S. persons 17. Foreign persons in this affiliate's country of location of the second second	ation (not reported P INTERESTS — ATE — If there is a here is an entry in i lign affiliate of the lign ach foreign affiliate the p interest in this fo BEA	n entry i n entry i n Bookle in colun at holds reign affi Percen this Close F	n item 1. et, Part I orter nar nn (a) th a direct of liate t direct of s foreign Y 2004 (3, enter I.A.2., fo (3) or co med in i nat is ber owners owners n affiliato	U.S. Tr Jumn (A tem 1 h low the hip inte nip in e	1016 1017 1018 1019 1020 1) — Entroiding first tie rest in i Na a th	. % 3 . % 3 . % 3 . % 3 100.0 % 3 . % ter below, a direct r in its t. ame of foreign my, in ownershat bods direct breign affiliate column (4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4								
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 16. Other U.S. persons 17. Foreign persons in this affiliate's country of location of the second second	ation (not reported P INTERESTS — ATE — If there is a the See Instruction bercentages. here is an entry in i hign affiliate of the ach foreign affiliate the p interest in this fo BEA USE	n entry in Bookl tem 13, c U.S. Repo in colun at holds reign affi Percen this Close F (b	n item 1. st, Part I column (orter nar nn (a) th a direct d liate t direct d s foreign Y 2004 () ; . %	3, enter I.A.2., fo (3) or co med in i owners owners n affiliato Close F\ (c)	U.S. Tr Jumn (A tem 1 h low the hip inte nip in e	1016 1017 1018 1019 1020 1) — Entroiding first tie rest in i Na a th	. % 3 . % 3 . % 3 . % 3 100.0 % 3 . % ter below, a direct r in its t. ame of foreign my, in ownershat bods direct breign affiliate column (4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4								
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 16. Other U.S. persons 17. Foreign persons in this affiliate's country of location of the second second	ation (not reported P INTERESTS — ATE — If there is a the See Instruction bercentages. here is an entry in i hign affiliate of the ach foreign affiliate the p interest in this fo BEA USE	n entry in Bookle tem 13, c U.S. Repo in colun at holds reign affi Close F (b 2	n item 1. et, Part I orter nar nn (a) th a direct of liate t direct of s foreign Y 2004 () . %	3, enter I.A.2., fo (3) or co med in i nat is ber ownersh ownersh affiliato Close F (c) 3	U.S. or lumn (4 tem 1 h ow the hip inte	1016 1017 1018 1019 1020 1) — Entroiding first tie rest in i Na a th	. % 3 . % 3 . % 3 . % 3 100.0 % 3 . % ter below, a direct r in its t. ame of foreign my, in ownershat bods direct breign affiliate column (4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4								
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 16. Other U.S. persons 17. Foreign persons in this affiliate's country of loca 18. All other foreign persons (not reported above) 19. TOTAL OF DIRECTLY HELD VOTING OWNERSHII Sum of items 12 through 18 20. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIA Reporter's percent of indirect ownership in this affilia instructions on how to calculate indirect ownership p 21. 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 eac ownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownershi Name and ID Number Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a) b. 1192 	ation (not reported P INTERESTS — ATE — If there is a the See Instruction bercentages. here is an entry in i hign affiliate of the ach foreign affiliate the p interest in this fo BEA USE	n entry in Bookle tem 13, c U.S. Repo in colun at holds reign affi Close F (b 2	n item 1. set, Part I column (orter nar nn (a) th a direct of liate t direct of s foreign Y 2004 () . %	3, enter I.A.2., fo (3) or co med in i nat is ber ownersh ownersh affiliato Close F (c) 3	U.S. or Jumn (4 tem 1 H ow the hip inte 1 2003 . % . %	1016 1017 1018 1019 1020 1) — Entroiding first tie rest in i Na a th	. % 3 . % 3 . % 3 . % 3 100.0 % 3 . % ter below, a direct r in its t. ame of foreign my, in ownershat bods direct breign affiliate column (4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4								
 16. Other U.S. persons 17. Foreign persons in this affiliate's country of loca 18. All other foreign persons (not reported above) 19. TOTAL OF DIRECTLY HELD VOTING OWNERSHII Sum of items 12 through 18 20. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIA Reporter's percent of indirect ownership in this affilia instructions on how to calculate indirect ownership p 21. 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 eac ownership chain, enter in column (d) the name of the Foreign affiliate holding direct ownershi Name and ID Number Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a) b. 1192 	ation (not reported P INTERESTS — ATE — If there is a here is an entry in i ign affiliate of the l ach foreign affiliate to reign affiliate the p interest in this fo BEA USE ONLY 1 1	n entry in Bookle tem 13, c U.S. Repo in colun at holds reign affi Close F (b 2	n item 1. set, Part I column (orter nar nn (a) th a direct of liate t direct of s foreign Y 2004 () . %	3, enter I.A.2., fo (3) or co med in i nat is ber ownersh ownersh affiliato Close F (c) 3	U.S. or Jumn (4 tem 1 H ow the hip inte 1 2003 . % . %	1016 1017 1018 1019 1020 1) — Entroiding first tie rest in i Na a th	. % 3 . % 3 . % 3 . % 3 100.0 % 3 . % ter below, a direct r in its t. ame of foreign my, in ownershat bods direct breign affiliate column (4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4								

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BE-	10B(LF)	Affiliate ID Num	per		В
	Part I — IDENTIFICATION OF F	DREIGN AFFILIAT	E — Continued		
22.	Do two or more U.S. persons each directly or indirectly own rights? $Mark(X)$ one.	or control at leas	t 10 percent of this fore	∋ign affiliate′s votine	g
	1022 1 Yes — Item 14 or 15 on page 2 must have an entry. Booklet, Part I.B.2.d.(2). 1 2 No — Skip to item 28	, and either item 23	or 24 must be completed.	. See Instruction	
23.	If the answer to item 22 is "Yes," and the U.S. Reporter named in ite for this foreign affiliate — <i>Give name(s) and mailing address(es) of</i>	em 1 is submitting the other U.S. Repo	the Parts II and IV data (i.e prter(s) who is (are) not su	, the "complete" repor	rt)
	Name		Mailing addres	\$\$ ~ ~ ~	
		00	lons only.	ndent	<u> </u>
		rm is irp	ose at re	sport	
	L'VEY TO	on Prm	anney		
24.	If the answer to item 22 is "Yes," and if the U.S. Reporter named in a "partial" report) for this foreign affiliate – <i>Give name and mailing</i>	item 1 is not subm address of U.S. Re	tting the Parts II and IV da porter who is submitting t	ta (i.e., is submitting the data.	
	sistories int sur	hation			
25.	BEA USE 1025 1 5 2 CONLY	3	4	5	
26.	BEA USE 1026 1 2 2	3	4	5	
27.	BEA USE 1027 1 001 2	3	4	5	
28.	Major activity of foreign affiliate — Mark (X) one		-		
	Select the one activity below that best describes the major activity o select the activity based on its last active period; for "start-ups," sele	ct the intended act	e. For an inactive affiliate, vity.		
	 ¹ 1 Producer of goods ¹ 2 Seller of goods the foreign affiliate does not produce 	' 4	of services pecify		
	¹ 3 Producer or distributor of information				
		•••••••••••••••••		it i	_
29.	What is the MAJOR product or service involved in this activity mined, manufactured, sold at wholesale, packaged, transported, etc.	c. (For example, "M	anufacture widgets.")	n, i.e., whether it is	
	1029				
	ndustry classification of foreign affiliate (based on sales or gr				
S	evenues) — Enter the 4-digit International Surveys Industry (ISI) coc ales or gross operating revenues associated with each code. For a fu f each code, see the Guide to Industry Classifications for Intern	Ill explanation	ISI code	Sales or gross operating revenu	
р В	urveys, 2002. For an inactive affiliate, enter an ISI code based on it eriod. Holding companies (ISI code 5512) must show total income as	ts last active s reported in	(1)	(2) Bil. Mil. Thous.	Dols
it	em 46. Holding companies see Additional Instructions on page 19 ems 30-38.		1	2	
30.	Largest sales or gross operating revenues	1030	1	\$ 2	
31.	2nd largest sales or gross operating revenues	1031	1	2	<u> </u>
32.	3rd largest sales or gross operating revenues	1032	1	2	
33.	4th largest sales or gross operating revenues	1033	-		
34.	5th largest sales or gross operating revenues	1034	1	2	
35.	6th largest sales or gross operating revenues	1035	1	2	
36.	7th largest sales or gross operating revenues	1036	1	2	
37	Sales or gross operating revenues not accounted for above	1037		2	1
	TOTAL SALES OR GROSS OPERATING REVENUES — Sum of			2	1
39.	items 30 through 37 (Must equal item 41 and also item 54, column BEA USE 1039 1 2	(1).) — 1038 3	4	\$ 5	i
	ONLY	3	4	5	
Rom	1040 arks				

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40	Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued		logal abr	mbor of	commorco
40.	Official identification number(s) issued to this affiliate by the host-country government or b	-			commerce
	Enter the number(s), if readily available, for affiliates whose country of operation is one of the countrie	leading	g zeros.		ise these
	numbers to facilitate linking to publicly available information, which may reduce the number of follow				
	Belgium10-digit number issued by the value added tax administration of BelgiumFrance9-digit number (SIREN) issued by the French National Statistical Agency (INSEE)		jd		
	Italy9-character alphanumeric identifier issued by the regional chamber of commerceIreland6-digit number issued by the Irish Companies House	13			
	Netherlands8-digit number issued by the Commercial Register (Handelsregister) of the NetherlaUnited Kingdom8-digit number issued by the United Kingdom Companies House	ands C	Chamber o	f Comme	rce
	Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFF		'F		
Se	ection A — Income Statement — See Additional Instructions for Part II, Section A, on page 19 at			5	
th	e back of this form.		Bil.	Amour Mil.	Thous. Dols
41.	ICOME Sales or gross operating revenues, excluding sales taxes — Must equal item 38, column (2)	3	1	IVIII.	
	and also item 54, column (1). (Dealers in financial instruments see Special Instructions , A.1., page 22; insurance companies see Special Instructions , B.3.a., page 22.)	2041	\$		1
	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		1		
	period; for those owned less that 20 percent, report dividends or distributed earnings for unincorporated affiliates. Do not include interest income.	2042			
	hististorent orma		1		i
	Income from other equity investments Certain realized and unrealized gains (losses) — Read the following instructions carefully as they	2043 are			1
	based on economic accounting concepts and in some cases may deviate from what is normally require by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. Inc income tax effect in item 48. Report gains (losses) resulting from:	ed			
	a. Sales or dispositions of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finan and insurance companies, see Special Instructions, A.1., page 22;				
	 b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. <u>Exclude</u> gains or losses from the sale of inventory assets in the ordinary course trade or business. Real estate companies, see Special Instructions, A.2., page 22; c. Goodwill impairment as defined by FAS 142; 	of			
	d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilitie				
	Exclude actual payments and charges to establish reserves for future expected payments, such as f severance pay, and fees to accountants, lawyers, consultants, or other contractors. Include actual payments, and charges to established reserves for future expected payments, in item 47 (cost of go sold or services rendered and selling, general, and administrative expenses);				
	 Disposals of discontinued operations. <u>Exclude</u> income from the operations of a discontinued segme Report such income as part of your income from operations in items 38 and 41; 	ent.			
	 f. Re-measurement of foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; g. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accident acc	4 1			
	damage or disasters, after estimated insurance reimbursement. <u>Include</u> other material items, include write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <u>Exclude</u> legal judgments. Include legal judgments in item 47;	ling	1		
	h. The cumulative effect of a change in accounting principle.	2044			
45.	Other income — Specify		¹		l
					l
		2045	1		1
46.	TOTAL INCOME — Sum of items 41 through 45	2046	\$		I
• C	OSTS AND EXPENSES		1		
47.	Cost of goods sold or services rendered and selling, general, and administrative expenses — (Insurance companies see Special Instructions , B.3.c., page 22.)	2047			
48.	Foreign income taxes — Provision for foreign income taxes for FY 2004	2048	1		
49 .	Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify		1		
	that anse out of consolitation — Specify				I
		2049			
			1		
	TOTAL COSTS AND EXPENSES — Sum of items 47 through 49	2050	\$		1
			ľ		I
	NET INCOME (LOSS) — Item 46 minus item 50	2051	\$		
кет	narks				

BE-10B(LF)	Affiliate ID Number		В
Part II — FINANCIAL AND OPERATING D	ATA OF FOREIGN AFI	FILIATE — Continued	
ADDENDUM			
52. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and Report premiums earned and losses incurred for insurance related (Insurance carriers, except life insurance carriers) and 5249 (Life in	activities covered by inc	dustry codes 5243	
a. Of the total sales and gross operating revenues reported revenues generated by insurance related activities covered	ed by industry codes 5	243 or 5249?	r
²¹⁸⁰ $\begin{bmatrix} 1 \\ 1 \end{bmatrix}$ \Box Yes – Answer b and c		der Va	
¹ 2 No – Skip to 53	10	ns 11/-	ionts.
NOTE: Complete b and c ONLY if a is answered "Yes.	ic no l	Bill	Amount Mil. Thous, Dols.
b. Premiums earned – Report premiums, gross of commissions, reporting year. Calculate as direct premiums written (including plus reinsurance premiums assumed, minus reinsurance premiums at the beginning of the year, minus unearned premiu <u>Exclude</u> all annuity premiums. Also <u>exclude</u> premiums and policadjustable life, variable and interest-sensitive life, and variable-	ums ceded, plus unearne ims at the end of the yea cy fees related to univers	ing the design of the design o	
c. Losses incurred — Report losses incurred for the insurance pr <u>Exclude</u> loss adjustment expenses and losses that relate to ann to universal and adjustable life, variable and interest-sensitive lipolicies.	uities. Also exclude losse	es related	
For property and casualty insurance, calculate as net losses pair minus net unpaid losses at the beginning of the year, plus net u year. In the calculation of net losses, include losses on reinsural companies and exclude losses on reinsurance ceded to other co both case reserves and losses incurred but not reported.	inpaid losses at the end nce assumed from other ompanies. Unpaid losses	of the include	
For life insurance, losses reflect policy claims on reinsurance as sold, minus losses recovered from reinsurance ceded, adjusted unpaid, and in the course of settlement.			
53. WHOLESALE AND RETAIL TRADE INDUSTRY ACTIVITIES -	Goods purchased for	resale without further	processing
Wholesale trade industry activities include the wholesale trade of o durable goods is covered by industry codes 4231 through 4239. Th codes 4241 through 4249.	lurable goods and nond e wholesale trade of nor	urable goods. The wholes ndurable goods is covered	ale trade of d by industry
Retail trade industry activities are covered by industry codes 4410, See the <i>Guide to Industry Classifications for International Surveys</i> ,			
trade industry codes listed above.			
a. Of the total sales and gross operating revenues reported of the sales or revenues generated by wholesale or retail	trade activities?	were any	
²¹⁸³ $\begin{bmatrix} 1 \\ 1 \end{bmatrix}$ Yes – Answer b and c			
¹ 2 No – Skip to item 54		ſ	
NOTE: Complete b and c ONLY if a is answered "Yes			Amount (1)
			Bil. Mil. Thous. Dols
b. Enter the cost of goods purchased for resale without furt fiscal year that ended in calendar year 2004.	her processing during		\$
		BALA	
		Close FY 2004	Close FY 2003 (Unrestated)
		(1) Bil. Mil. Thous. Dols.	(2) Bil. Mil. Thous.IDols
c. Enter the closing balances at the end of fiscal years 2003		1	2 e
inventory of goods purchased for resale without further p Remarks	processing. 2185	\$	\$
nomanas			

		2	264
BE-1	OB ((LF)	

$\label{eq:part_interm} \textbf{Part_interm} = \textbf{FINANCIAL_AND_OPERATING_DATA_OF_FOREIGN_AFFILIATE} \\ - \textbf{Continued}$

Section B — Distribution of Sales of the back of this form.	or Gross Operati	ing Revenues	s — S	ee Addition	al Inst	ructions for	Part II	, Sectio	n B, or	ו page 19	at
Distribute sales or gross operating rev purpose of this distribution, "goods" a are intangible. When a sale consists of billed), classify the sales as goods or s figures are not available. Insurance con	re normally econo both goods and s ervices based on	omic outputs tl services and c whichever acc	hat ar annot	e tangible a t be unbund s for a major	nd "se lled (i.e rity of	ervices" are e., the good the value. (norma s and s Give be	lly econ services	omic o are no	outputs th ot separat	nat
54. Sales or gross operating revenues, excluding	Local	l sales		Sa	les to	U.S.	18	Sale	s to ot	her count	ries
sales taxes a. Column (1) equals item 38 column (2) and also item 41. b. Each col- umn of line 54 equals the sum of items 55, 56 TOTAL Column (1) equals the sum of columns (2) through (7) Bil. Mil. Thous. Dols.	To other foreign affiliates of the U.S. Reporter(s) (2)	To unaffiliated customers (3)		To U.S. Reporter(s (4)		To unaffiliate customers (5)	» >Y-Y	To ot forei affiliate the U Report	gn es of .S. er(s)	unaff custo	ro filiated pmers
and 57.	2 \$ 5UT	s nat	4	for.	5	sur	6 \$			7 \$	
• BY TYPE 55. Sales of goods 2055	ical inf	OFUN	e 4	jon-t	5		6			7	
56. Sales of services 2056	2 0 0	3	N ¶⁴		5		6			7	
57. Investment income 2057	² CU	3	4		5		6			7	
ihelp								s to oth	er cou	ntries	
• BY DESTINATION The sum of items 58 through 63, colur	2 (1) and (2) equ	uale item 54. G	alumi	ac (6)	→	To oth affiliates Rep		Ŭ.S.	Т	o unaffilia custome (2)	
and (7), respectively.	111 (1) anu (2) ogu	lais nem 04, co	Jum	15 (0)		<u> </u>		. Dols.		Mil. Tho	us. Dols.
58. Canada					2058	1			2		
59. Europe					2059	1			2		
55. Lurope					2005	1			2		
60. Latin America and other Westerr	I Hemisphere				2060	1			2		
61. Africa					2061						
62. Middle East					2062	1			2		
					2002	1		1	2		
63. Asia and Pacific	2		3		2063	4			5		_
64. BEA USE ONLY 2064	2	3	>			4			5		

Remarks

	Section C — Number of Employees and Employee Compens pages 19 and 20 at the back of this form.	ation — See Additional In	structions for Part II,	Sect	tion C, on		
a CJF e V	NUMBER OF EMPLOYEES — Employees on the payroll at the er and contract employees not included on your payroll records. A co given provided it is a reasonable estimate of employees on the pa FY 2004 (or when the count was taken) was unusually high or low employees that reflects normal operations. If the number of employ variations, report the average number of employees on the payrol on the payroll at the end of each pay period, month or quarter. If p	ount taken at some other c yroll at the end of FY 2004 due to temporary factors oyees fluctuates widely du II during FY 2004. Base suc	ate during the report . If the number of em (e.g., a strike), enter th ring the year due to s h an average on the r	ing p ploy he ni easo num	period may vees at the e umber of onal busines ber of emp	be end of ss	
r p	EMPLOYEE COMPENSATION — Expenditures made by an emp payments, payments in-kind, and employer expenditures for empl compensation data on payroll records. Report compensation whic regardless of whether the activities were charged as an expense o NOT include data related to activities of a prior period, such as the	loyee benefit plans includin h relates to activities that on the income statement, c ose capitalized or charged	ng those required by occurred during the re harged to inventories to inventories in prior	statu eport , or (ite. Base ting period capitalized.	nc	•
	c	orm jurpo	reat re	۲۷		nber of ployees	
	NUMBER OF EMPLOYEES	iorm ¹³ urpo	arvey	ŀ	1		
65.	 TOTAL NUMBER OF EMPLOYEES — Sum of items 66 and By Standard Occupation Classification (SOC) — See Add 			065	1		
66.	of the major SOC groups	101 KOT		066			
67.	All other employees (SQC 31-55)	ation	20	067	1		
	this his irreliator	<i>(n.</i>				nber of ployees	
68.	 Number of employees in item 65 who are research and d Employees engaged in R&D, including managers, scienti 		nal and	1	1		
	technical employees			. 068	1		
	EMPLOYEE COMPENSATION		20	069	٨	mount	
	bea.s			-		Thous.	Dols
70.	. TOTAL EMPLOYEE COMPENSATION — Equals the sum of	items 71 and 72 and the s	um of	1	1	111003.	
	items 73 and 74. – By component		20	070 (\$1		
71.	. Wages and salaries — Employees' gross earnings (before payments by the employer to employees	payroll deductions), and d		071			
72.	Employee benefit plans — Employer expenditures for all	omploues herefits plans		1	1		Ì
72.	By Standard Occupation Classification (SOC)		20	072	1		1
73.	 Managerial, professional and technical employees (SC 	JC 11-29)	20	073	1		1
74.	All other employees (SOC 31-55)		20	074			i
75.	If total employee compensation, item 70, is zero, is the affiliate?	compensation on the pa	yroll of another for	eigr	ו		
	2075 $\begin{bmatrix} 1 \\ 1 \\ 2 \end{bmatrix}$ Yes $\begin{bmatrix} 1 \\ 2 \\ 0 \end{bmatrix}$ No — Explain why compensation is zero.						
76	5. BEA USE 1 2	3	4		5		
/0	ONLY 2076						
Rei	marks						

BE-10B(LF)

В

Affiliate ID Number

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

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Part II — FINANCIAL AND OPERATING DATA OF FOREIGN	AFFILIATE — Continued
fulling financial and of enamine para of foneight,	

	ection D — Balance Sheet — See Ad ge 20 at the back of this form.	dditional Instructions fo	or Part II, Section D o	n		
					BAI	
ree	saggregate all asset and liability items ceivable and payable between the U.S oper asset and liability accounts of the	. Reporter and its forei	gn affiliate in the	et	Close FY 2004	Close FY 2003 (unrestated) (2)
an	nount.				Bil. Mil. Thous Do	ls Bil. Mil. Thous Dols
	SSETS (Insurance companies see Spe Cash items	ecial Instructions, B.2	2. and B.3.f., page 22)	2077	s el var	\$
78.	Trade accounts and trade notes r amount before allowance for doubtfor	r eceivable, current — ul accounts. Report allo	Report at gross wance for doubtful		onsonly	2 dents
79.	accounts in item 80. Other current receivables — Report accounts. Report allowance for doub			2078	5es at	spond
80.	Allowance for doubtful accounts		formpu	2080	are ley	2 (
81.	Inventories	surve	ation for	2081	1-SU	2
82.	Other current assets, including la marketable securities	and held for resale an	nd current	2082	P1	2
83.	Land and other property, plant, a Land	nd equipment	matre	2083	1	2
84.	Other property, plant, and equip	ment — Gross	0	2084	1	2
85.	Accumulated depreciation and de	epletion		2085	()	()
	Equity investments in other forei parent — Report on an equity basis more (including majority-owned affil than 20 percent.	foreign affiliates owne	d 20 percent or		1	2
86.	That portion reported using the e	quity method		2086	1	2
87.	That portion reported using the c	ost method		2087		1
88.	Other equity investments and no receivables and other investment		securities,	2088	1	2
89.	Other noncurrent assets — Other	noncurrent assets not i	reported elsewhere	2089		2
	TOTAL ASSETS — Sum of items 7 ABILITIES (Insurance companies see		B 3 g page 22)	2090	\$I 1I	2 I
	Trade accounts and trade notes p	-	, D.3.g., page 22,	2091	1	2
92.	Other current liabilities and long-	-term debt		2092	1	2
93.	Other noncurrent liabilities			2093		
						2
	TOTAL LIABILITIES — Sum of iten WNERS' EQUITY — INCORPORATED	•		2094	\$ I	\$ I
th	rough 101 Capital stock and additional paid		ipiete items 35	2095		
				2096	1	2
96.	Accumulated other comprehensive income	Close FY 2004	Close FY 2003 (Unrestated)		 	1
	(loss)	(1) Bil. Mil. Thous. ^I Do	(2) Is. Bil. Mil. Thous	s. ^I Dols.		
97.	Translation adjustment component 2097	\$	2 \$			
98.	All other components 2098	1 \$	2 \$			
99.	Total accumulated other compre Equals sum of items 97 and 98	hensive income (loss	.) —	2099	1	2
100	• Other — Include treasury stock and Specify	involuntarily (or legally	v) restricted earnings		1	2
				2100		
101	. TOTAL OWNERS' EQUITY (INCOR Equals item 90 minus item 94 and				1	2
	96, 99, and 100. WNERS' EQUITY — UNINCORPORAT			2101	\$	\$
10)2 and 103 . TOTAL OWNERS' EQUITY (UNINC					
	Equals item 90 minus item 94. — Translation adjustment — Cumula		>	2102	\$	\$
	That portion of item 102 representing adjustment account.			2103		

BE-10)B(LF)					Affiliate	ID Nu	umber							В
	Part II — F	INANCIA	AL AND (OPERA		DATA OF F	OREI	GN AF	FILIATE	— Conti	inued				
	tion E — Composition of Ext ws: item 104 column (2) must e											item	s in P	art III as	
• CLC 104.	DSE FY 2004 Current and noncurrent receivables and financial investments —	Equi	TOTAL als sum o lumns (2) rough (5) (1)		Report	th U.S. er(s) of this ffiliate (2)	W	/ith othe perso (3)			oersons affiliate' of loca	s	for	With ot reign pe (5)	
	Column (1) equals the sum of items 78, 79, 80, 88, and	Bil. Mil.	. Thous.			1il. Thous	_	Mil.	Thous.	Bil. M	<u> </u>	ous.		Mil.	Thous
	that part of item 82, column (1), that is marketable securities. 2104	1 \$			2		3		nge	4	•		5	<u>, </u>	5.
105.		1			2	orm is	3	0 ¹	es	t	rest	5 ₀	5	e	
	tion F — Property, Plant and			10		:0)'		2			page 20) at t			
and	E includes land, timber, minera other depreciable property; cor development costs, but exclude	nstruction	in progre	ss; and	l capita	lized tangib	le and	l intangi	ble expl			Bil.		Amount . Thou	
• BAI 106.	ANCE, CLOSE FY 2003 (Insu Net book value of PP&E at restatement due to a change i Equals the sum of items 83, 84	irance cor close FY n the entit	npanies s 2003 – ty or a cha	ee Spe The clo ange in	ecial In ose FY 2	structions 2003 value,	, B.3.i. before	., page 2 e	22.)		2106	1 \$. 11100	
• CH/ 107.	ANGES DURING FY 2004 Restatement due to a chang or due to a change in accou amount by which the net book parentheses. Report gains (los and from the revaluation of as	value of ses) resul	ethods o item 106 ting from	r princ would l the sal	iples - be resta le or dis	 If the answer If a dependence sposition of 	wer to crease	item 1' e, put ar	l was "Y nount in	es," give	2107	1			
	(004										1			
<u>108.</u> 109.	Net book value of transfers Expenditures by the foreign Land and mineral rights, expenditures for mineral ar and development of natura	affiliate	for: (Insu g timber rights, Ex	urance o — Incl	compai ude ex other ca	nies see Sp e penditures f pitalized ex	ecial I or Ian	Instruc d and c tures fo	tion , B.3 apitalize	.h. on pa d	ge 22.)	1			
110.	PP&E other than land, m acquisitions in item 107.		d timber	r rights	s. (Rep	ort change	s due	e to me	rgers ar	nd	2110	1			
111.	Depreciation										2111	1 ()
112.	Depletion										2112	1			
	Other increases (decreases) for resale; and other increases gains (losses) from the sale or	(decrease	es). Includ	le dives	stitures	of subsidiar	ries in	item 10				1			
	ANCE, CLOSE FY 2004 Net book value of PP&E at the sum of items 83, 84 and 88			Equals	sum o	f items 106	throu	gh 113;	must als	o equal	2114	1			
	DENDUM Petroleum and mining expl including expenditures cha expenditures capitalized in pri- expenditures are considered to	rged aga or years t	inst inco hat are re	ome to classifi	acqui ed as e	re or lease xpensed in	mine the cu	ral righ Irrent ye	i ts — Do ear; such	not inclu	ude 2115	1			
	BEA USE 1 DNLY 2116	:	2			3			4			5			
	tion G — Change in Retained	l Earning	s of Inco	orporat	ted For	eign Affili	ate o	r in Tot	al Own	ers' Equi	ity of		A	Amount	
	ncorporated Foreign Affiliate		tomont d	-		en in the e	-	or o ok	ongo in			Bil.	Mil	. Thou	s. Dols
	Balance, close FY 2003 befa accounting methods or prin Incorporated affiliate — Enter a Unincorporated affiliate — Entr ANGES DURING FY 2004	iciples, if amount fr	f any — om item 9	96, colu	ımn (2).	-			lange m		2117	1 \$ 1			
	Restatement due to a chang due to a change in accounti									es, etc.)	or				
											2118				1
119.	Net income (loss) — Enter ar										2119	1			
120.	and lic Unincorporated affiliate — Ent	amount o it- and pri- quidating	f dividenc or-period dividends t of curre	income s.	e on co	mmon and	prefer	red sto	ck. Exclu	de stock		I			
121	Stock dividends	g 1 1 20									2120	1			
	Other increases (decreases)) — Enter	other incr	reases ((decrea	ses) in retai	ned e	arnings	of an in	corporate	ed	1			1
	affiliate, including liquidating of capital contributions (return of				ers equ	ity of an un	incorp	porated	amiliate,	including	2122				
123.	Balance, close FY 2004 — S incorporated affiliate, this item equals item 102, column (1). –											1			

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	Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Conti	nued	
Se	ction H — Interest, production royalty payments, taxes, subsidies, and fees and royalties		Amount
124.	Interest income — Interest received or due to the affiliate from all payors (including affiliated		Bil. Mil. Thous. Dols.
	persons), net of tax withheld at the source. Include all interest receipts included in items 41 and 45. Do not net against interest expensed, item 125.	2124	\$
125.	Interest expensed or capitalized — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 124.	2125	1
126.	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.	2126	
127.	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		dents
	refunds or credits, to foreign governments, their subdivisions and agencies for -	est	0112
	 b. Property and other taxes on the value of assets and capital; c. Any remaining taxes (other than income and payroll taxes); and 	•	
	d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments for natural resources).	2127	
128.	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.	2128	1
	15 1 x 15 . x (et) x 0 (t)	2120	1
		2129	A mount
IN.	YALTIES, LICENSE FEES, AND OTHER FEESFOR THE USE, SALE, OR PURCHASE OF TANGIBLE PROPERTY		Amount
	ceipts — Include royalties, license fees, and other amounts received by or credited to this affiliate for the or sale of intangible property.		Bil. Mil. Thous. Dols
130.	Total Receipts — Sum of items 131, 132, and 133	2130	\$
131.	Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate	2131	
132.	Received from or credited by other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	2132	1
133.	Received from or credited by other foreign persons	2133	
	/ments — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or		1
	chase of intangible property. Total Payments — Sum of items 135, 136, and 137	2134	\$
135.	Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate	2135	1
135.		2135	1
136.	Paid or credited to other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	2136	1
137.	Paid or credited to other foreign persons	2137	
• RE	ction I — Technology — See Additional Instructions for Part II, Section I, on page 20 at the back of this for SEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in forming R&D, including depreciation, amortization, wages and salaries, property taxes and other	m.	
tax	es (except incme taxes), materials and supplies, allocated overhead, and indirect costs.		
the info	TE — Items 138 through 141 pertain to R&D performed by the foreign affiliate, including R&D performed b affiliate for others under contract. This is the basis on which National Science Foundation surveys request ormation on R&D. The FAS 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 1 142.		1
	R&D performed BY the affiliate, total — Sum of items 139, 140, and 141	2138	\$
139.	For the foreign affiliate's own account	2139	1
140.	For affiliated persons (including U.S. parents) under contract	2140	1
141.	For others under contract	2141	1
142	R&D performed FOR the affiliate by others (including the U.S. parent) on a contractual basis	2142	1
	BEA USE 1 2 3 4	2142	5
Deve	ONLY 2143		
Rema			

BE-10B(LF)		Affiliate ID Number		В
Part III — INVESTMENT AND TRAN	SACTIONS BETW	EEN THE U.S. REPO	RTER AND THE FOREI	GN AFFILIATE
Use Part III to report the line of direct owner transactions between the U.S. Reporter and			o report direct financ	al positions or
144. Did the U.S. Reporter named in item 1 have 2004 fiscal year (i.e., is any column of item	a direct owners 12 greater than	hip interest in this af zero)? — Mark (X) one	filiate at any time dur	ing the affiliate's
3144 1 Yes — If "Yes" were the equity securitie traded on a securities exchange			alid	
		004:	Clos	se FY 2004
		10	Number	Price per share
		not	(1)	Dollars Cents
² 1 Yes — Enter the number and the market price per with item 145				4 \$
with item 145. 2 No — Continue with ite	em 145	n puns ?	rey	_ ⊅ .
	1 de ati	or forming	sul '	
2 No — Complete only items 153, of Part III and then continue with	154 and 166 throug item 172 of Part IV	gh 170		
Section A — U.S. Reporter's Equity in Foreign Unrealized Gains (Losses), and Dividends or Dis	stributed Earning			
Part III, Section A, on page 21 at the back of this for	6, 401,		interest Thus if	Amount
Enter the amounts that represent the U.S. Reporter's the U.S. Reporter holds both a direct and indirect eq directly held equity interest.				Bil. Mil. Thous. Dols.
145. Net income (loss) after provision for foreign (loss), item 51.	n income taxes –	- U.S. Reporter's share	of net income	1 5 \$
146. Certain realized and unrealized gains (losse	s) included in ne	t income — U.S. Repo		1
of item 44 147. Foreign income taxes on certain realized an	d unrealized gai	ns (losses) included i	3146 n net	1
income — Enter the portion of item 48 that is ta 148. Change during fiscal year 2004 in the accur		mprehensive income	3147	1 1
balance (excluding the translation adjustme components) of the balance sheet.				
149. Dividends on common and preferred stock liquidating dividends) or distributed earning			— Gross	1
amount			3149	1
150. Tax withheld on dividends or distributed ea 151. Dividends on common and preferred stock			3150	1
earnings of unincorporated foreign affiliate				1
152. BEA USE ONLY			3152	
Section B — Debt and Other Intercompany Bala See Additional Instructions for Part III, Section B, or			the Foreign Affiliate -	-
Include current and long-term items and indebtedne	ess resulting from a	a capital lease.		
Entries in column (1) must equal certain items in Part II, Section E as follows: item 153	According to b	books of foreign affiliat	e According to b	ooks of U.S. Reporter
column(1) must equal item 105 column (2); item 154 column (1) must equal item 104	Close FY 2004	Close FY 2003 (unrestated)	Close FY 2004	Close FY 2003 (unrestated)
column (2).	(1)	(2)	(3)	(4)
153. Liabilities owed to the U.S. Reporter by the foreign affiliate — That portion	Bil. Mil. Thous. D	Dols. Bil. Mil. Thous. Dols. 2	Dols. Bil. Mil. Thous. Do	ols. Bil. Mil. Thous. Dols.
of items 91 and 92 representing amounts owed to U.S. Reporter 3153	\$	\$	\$	\$
154. Receivables due to the foreign affiliate from the U.S. Reporter — That portion	1	2	3	4
of items 78, 79, 80, and 88 representing amounts due from U.S. Reporter 3154				
155. BEA USE ONLY 3155	1	2	3	4
Remarks		1	I	

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Part III — INVESTMENT AND TRANSACTIONS BETWEEN THE U.S. REPORTER AND THE FOREIGN	AFFILI	ATE — Continued	
Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of In Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Instructions for Pait the back of this form.			at
Report transactions during the year that changed the U.S. Reporter's equity holdings in the foreign affiliate. Inc due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes du stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transact than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Report all amou value , i.e., the value of the consideration given (received) by the U.S. Reporter.	e to net ions wi	income (loss), th persons other	
INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE	jo	Amount	
per		Bil. Mil. Thous.	Dols.
156. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons	3156	s ents	•
157. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify		nac	
corm is realized at interesting the second states at interesting t	e 5 3157		
158. Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons	3158	1	
DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE		1	
159. 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	3159	1	
160. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify		1	
This ind is wreinforn	3160		
161. Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons	3161	1	
persons	3101	1	
162. TOTAL — Equals sum of items 156, 157, and 158, minus sum of items 159, 160 and 161	3162	\$	
For acquisit	on	For liquidation or s	sale
For items 156 through 161, enter the amounts by which the transaction value — (1)	Dele	(2)	Dala
Bil. Mil. Thou	s. Dois.	Bil. Mil. Thous. I	Dois.
163. Exceeds the value carried on the books of the affiliate 3163		\$	
1		2	
164. Is less than the value carried on the books of the affiliate 3164 1 1		2	
165. BEA USE ONLY 3165			

Remarks

-1	OB(LF)		/	Affilia	te ID Number				
	Part III — INVESTMENT AND TRANSACTIO	ONS B	ETWEEN THE	U.S. F	REPORTER AN	D THE	FOREIGN AFF	ILIAT	E — Continued
Sa	ction D — Receipts and Payments Betweer	,							
the See	U.S. Reporter and the Foreign Affiliate — a Additional Instructions for Part III, Section D, ge 21 at the back of this form.		Receipts by l		eporter from for liate	eign	Payments by		Reporter to foreigr liate
Rep	port these items based on the books of the U.S. porter. Enter amounts received, paid, or entered pointercompany accounts, whichever occurred f	d	Net of forei tax withhe (1)		Foreign ta withheld (2)		Net of U.S. withheld (3)		U.S. tax withhel (4)
	Interest on amounts reported in items		Bil. Mil. Thous	. Dols.	Bil. Mil. Thous	. Dols.	Bil. Mil. Thous	. Dols.	Bil. Mil. Thous. D
50.	153 and 154, including interest on capital leases	3166	1 \$	1	2 \$	2	\$	1	\$ 5
67.	Royalties, license fees, and other fees for the use or sale of intangible property	3167	1		2 0	65	3		4 dei
68.	Charges for use of tangible property — Report film and television tape rentals in item 169.	3168	1 FO	m	PULDO	re	at re	\$?`	4
69 .	Film and television tape rentals	3169	Jey i	00	2 rms		ચલ્		4
70.	Allocated expenses and sales of ser- vices — Sum of items a through h below	3170	1 ma	Z	20 50		3		4
	By type — See Additional Instructions, pages 21 and 22, at the back of this form for a explanation of how to report each type of serv		tsurv	ati	on	 		 	
	a. Accounting, auditing, and bookkeeping services	8 3171	nforn		2		3	1	4
	b. Computer and information services	3172	1		2	<u> </u>	3		4
	c. Financial services	3173			2		3		4
	 d. Insurance services — To avoid duplicatio with other BEA surveys, report only the following: In column (1) report receipts by the U.S. reporter from the foreign insurance affiliate for losses covered by insurance reported in column (3). In column (3) report payments by the U.S. 	1	1		2		3		4
	Reporter of premiums for the purchase of primary insurance from the foreign affiliate.	3174							
	e. Management, consulting, and public relations services — Include in column (1), expenses allocated I the U.S. Reporter to the foreign affiliate for management, consulting, and public relatio services performed by the U.S. Reporter or someone other than the U.S. Reporter and charged to the U.S. Reporter.		1		2		3		4
	Exclude the following types of services fro this category:			1					
	Computer consulting services – (include ir Management of health care facilities – (include in h.)	n b.)							
	Consulting engineering services related to actual or proposed construction projects - (include in h.)								
	Public relations services that are an integral part of an advertising campaign (include in h.)	3175							
	f. Research, development, and testing services	3176	1		2		3		4
	g. Transportation	3177	1		2		3		4
	 h. Other services — Specify primary type(s) of service(s) performed. 		1	1	2	1	3	1	4
		<i>c</i> :-						1	
_		3178	1		2		3		4
	BEA USE ONLY	3179							

Part IV — U.S. EXPORTS TO AND U.S. IMPORTS FROM FOREIGN AFFILIATE — Goods only valued f.a.s. at port of exportation; do not include services — See Instruction Booklet, Part V.

	IMPORTAI	т иот	TES					
the foreign affi left or entered basis, i.e., on th were shipped. statistics to wh U.S. import or leave (i.e., were States, even if charged by the Foreign affiliate "charged" basis	borts of goods to and U.S. imports of goods from liate in FY 2004. Report all goods that physically the U.S. customs area. Report data on a "shipped" ne basis of when and to (or by) whom the goods This is the same basis as official U.S. trade ich these data will be compared. Do not record a export if the goods did not physically enter or e not physically shipped to or from) the United they were charged to the foreign affiliate by, or foreign affiliate to, a U.S. person. es normally keep their accounting records on a s, i.e., on the basis of when and to (or by) whom	that co lines b are go United and in States Washi Packa impor expor value	ry(ies) through v buntry(ies) only between the exp bods en route fro d States (such as -transit exports to another part ngton State via aged general u ts of packaged g ts and imports a of the media on	becau orting om on- s from are go via a Canac se co genera t the f which	se that country(and importing e foreign country Canada to Mex bods en route fr foreign country da). mputer softwa buse computer uil transaction v the software is	ies) is countr y to ar ico via om on (such softwa ralue, i recor	along the shipp ies. In-transit go nother via the the United State e part of the Un as from Alaska Include exports are. Value such .e., the market ded and the value	ing bods tes), ited to and ue
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ships, planes, r temporarily ou goods.	m – Include capital goods but exclude the value of ailroad rolling stock, and trucks that were tside the United States transporting people or ods – Include consigned goods in the trade	or imp The tr produ	ted or imported port natural gas ansmission of na cing or wholesa d not be reported	that y atural ling th	ou do not produ gas for others v ne natural gas is	ce or s ria a pi	sell at wholesale peline without	э.
figures when si normally record intercompany a In-transit goo	hipped or received, even though they are not ded as sales or purchases, or entered into accounts when initially consigned. ds — Exclude from exports and imports the value re in-transit. In-transit goods are goods that are	as exp from t and w	ricity and wate ports and import he service value ater). DO NOT re oution).	s if the	e product value ort ONLY the pro	can be oduct v	e separated out value (electricity	
	or consumed by residents in the intermediate							
172. On what b	asis were the trade data in the section prepared?	— Marl	(X) one.					
4172 1 1	"Shipped" basis "Charged" basis without adjustments, because there is bases.	s no ma	terial difference	betwe	een the "charge	d" and	"shipped"	
¹ 3	"Charged" basis with adjustments to correct for mater	ial diffe	rences between	the "c	charged" and "sh	nipped	" bases.	
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E E	FORM BE-10B(LF) Supplement A U.S. DEPARTMENT OF COMMERCE (122004) BUREAU OF ECONOMIC ANALYSIS	BEA USE Affiliate ID Number of pages	es
	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 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 man consolidated foreign affiliate named in item 2, has a direct equity interest, but which must are not fully consolidated on this Form BE-10B(LF). Continue listing onto as	many copied pages as needed. NOTE Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or, per instructions, be listed on the BE-10A Supplement of its U.S. Reporter.	
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF), BE-10B(SF), or BE-10B Mini for that affiliate, in which the reporting affiliate holds a direct equity interest	Affiliate identification number taken from the preprinted Form BE-10B (LF), BE-10B(SF), BEA USE ONLY or BE-10B Mini, ff provided, of each foreign affiliate listed of each foreign affiliate listed in column (1) block above (Enter percentage to the nearest tenth.)	
	(1)	(2) (2) (2) (2) (2) (3) (4) (5) (5) (5) (5) (5) (5) (5) (5) (5) (5	003
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5010	10	%	%
5011		% . %	%
5012	12	% · %	%
5013	13	% · %	213
5014	14	% · %	%
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LIST OF ALL FOREIGN AFFILIATES IN V CONSOLIDATED) HAS A DIRECT EC CONSOLIDATED ON TH	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) — Continued		Page Noofof	of pages tent A	S
Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF), BE-10B(SF), or BE-10B Mini for that affiliate, in which the reporting affiliate holds a direct equity interest	The second secon	BEA USE ONLY	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)	Percentage of direct ownership in the foreign filiate listed in column (1) eld by the foreign affiliate med in the identification block above <i>(Enter percentage to the nearest tenth.)</i>	2/4
(1)	ea.	(3)	Close FY 2004 (4)	Close FY 2003 (5)	8
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5032			%		%

FORM BE-10B(LF) Supplement B (12/2004)	U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	BEA USE Affiliate ID Number	Page No. of pages of this Supplement B
LIST OF AL	LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE	Identification – Name of foreign affiliate as shown in item 2 of Form BE-10B(LF)	
		N	
Supplement B — Thi reporting consolidat must be more than 1	Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is more than 50 percent owned by the foreign affiliate named in item 2, of For reporting consolidated financial and operating foreign affiliate must a must a must a more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be Form BE-108(LF). Continue listing onto as many copied pages as needed. Must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be Form BE-108(LF). Continue listing onto as many copied pages as needed. Note - Consolidate affiliates only if the vare housted in the same country and are in the same REA. Activit industry or are interested by the same husiness oneration.	more than 50 percent owned by the foreign affiliate named in item 2, of Form BE-10B(LF). The numbe of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(LF). Continue listing onto as many copied pages as needed.	F). The number -t l, item 3, of
BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)		Percentage of direct ownership at close FY 2004 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to
(1)	(2)	sul in re	the nearest tentin.) (4)
6002		ive ior nt lin	% .
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CONTINUE ON REVERSE

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004 FORM BE-10B(LF) ADDITIONAL INSTRUCTIONS BY ITEM

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

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

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

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

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

30.-38.

31 Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. See Additional Instructions for Part II, Section A, item 41 below. 1e

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

Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 22.

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN

• Section A — Income Statement

- 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 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 in this item. Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 22 on page 22.
- 42. Income from equity investments in foreign affiliates Report income from equity investments shown in items 86 and 87 of all foreign affiliates whether or not they are required to file a form BE-10B. Do not report interest income here. Report interest in item 41 or 45 as appropriate.
- **43. Income from other equity investments** Report income from equity investments included in item 88. For investments carried on the equity basis, report equity in earnings during the reporting period. For investments carried on the cost basis, report dividends. Do not include interest income here. Report interest in item 41 or 45 as appropriate.
- Other income Report non-operating and other income not included in items 41—44.
- Cost of goods sold or services rendered and selling, 47. **Cost of goods sold or services rendered and selling, general, and administrative expenses** — Report operating expenses that relate to sales or gross operating revenues (item 41) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense expense.
- Foreign income taxes Exclude production royalty payments and U.S. income taxes.
- Other costs and expenses not included above, including minority interests in income (loss) that arise out of consoli-dation Report the net effect of any minority interest in the income and expense items as a lump sum in this item. 49.
- Section B Distribution of Sales or Gross Operating Revenues

54.-57.

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

- **55. Sales of goods** Goods are normally economic outputs that are tangible. Report as sales of goods:
 - Mass produced media, including exposed film, video tapes, DVD's, audio tapes, and CD's.
 - Books, NOTE: Book publishers To the extent feasible, report as Books, NOTE: Book publishers – To the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
 - Energy trading activities where you take title to the goods. NOTE: If you act in the capacity of a broker or agent to facilitate the sale

of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in item 56.

- Magazines and periodicals sold in retail stores. NOTE: Report subscription sales as sales of services in item 56. •
- Packaged general use computer software
- Structures sold by businesses in real estate.
- Revenues earned from building structures by businesses in construction
- Electricity, Natural gas, and Water NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in item 56.
- 56. Sales of services Services are normally economic outputs that are intangible. Report as sales of services:
 - Advertising revenue.
 - Commissions and fees earned by companies engaged in finance and real estate activities.
 - Premiums earned by companies engaged in insurance activities. NOTE: Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums assumed, rimus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. EXCLUDE all annuity premiums. Also EXCLUDE premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.
 - Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.
 - Magazines and periodicals sold through subscriptions. NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in item 55.
 - Newspapers.
 - Pipeline transportation. •
 - Software downloaded from the Internet, electronic mail, an • Extranet, an Electronic Data Interchange network, or some other online system.
 - Computer systems design and related services.
 - Negotiated licensing fees for software to be used on networks. Electricity transmission and distribution, natural gas distribution, and water distribution.

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

57. Investment income — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in item 56.

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. the intermediary.

Section C — Number of Employees and Employee Compensation

66, 67, 73, and 74

Managerial, professional and technical employees — Covers employees in Standard Occupation Classification System (SOC) groups 11—29 listed below:

- **11-Management Occupations**
- 13-Business and Financial Operations Occupations 15-Computer and Mathematical Occupations 17-Architecture and Engineering Occupations

- 19-Life, Physical, and Social Science Occupations
- 21-Community and Social Services Occupations 23-Legal Occupations
- 25-Education, Training, and Library Occupations 27-Arts, Design, Entertainment, Sports, and Media
- Occupations 29-Healthcare Practitioners and Technical Occupations

All other employees — Covers employees in SOC groups 31—55 listed below:

- 31-Healthcare Support Occupations
- 33-Protective Service Occupations 35-Food Preparation and Serving Related Occupations 37-Building and Grounds Cleaning and Maintenance
- Occupations 39-Personal Care and Service Occupations
- 41-Sales and Related Occupations
- 43-Office and Administrative Support Occupations
- 45-Farming, Fishing, and Forestry Occupations 47-Construction and Extraction Occupations
- 49-Installation, Maintenance, and Repair Occupations
- **51-Production Occupations**
- 53-Transportation and Material Moving Occupations 55-Military Specific Occupations

The **SOC User Guide** can be found at the Bureau of Labor Statistics web site www.bls.gov. Select Standard Occupational Classification (SOC).

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

- Section C -Number of Employees and Employee **Compensation** -– Continued
- 68. Research and development employees - Research and **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).
- **71. 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 in item 72 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, those resulting from collective bargaining contracts and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post employment and post retirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.
 ection D — Balance Sheet 72. Employee benefit plans-

Section D — Balance Sheet

- 77. Cash items Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 92 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) of the affiliate representing cash on deposit with others. Instead, report CDs in item 79 (other current receivables) or 88 (other equity investments and noncurrent marketable securities, receivables and other investments) as appropriate. investments) as appropriate.
- 79. Other current receivables Include the current portion of CDs representing cash on deposit with others.
- **Inventories** Land development companies should exclude land held for resale (include in item 82). Finance and insurance companies should exclude inventories of marketable securities (include in item 82 or 88, 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 FAS 13. Exclude land held for resale. 83. Land
- **Other property, plant, and equipment** Report gross book value of timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS 13. Exclude all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the last of the affiliate's possession whether or potential the affiliate's possession whether or potential to be affiliated in the affiliate's possession whether or potential to be affiliate' 84. 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 22.)
- 86.- 87.
 - **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 data.)
- **88.** Other equity investments and noncurrent marketable securities, receivables and other investments Include the noncurrent portion of CDs representing cash on deposit with 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 not of allowance for doubtful items. receivable net of allowance for doubtful items.
- 89. Other noncurrent assets Include intangible assets net of amortization, and any other noncurrent assets not reported elsewhere.
- Other current liabilities and long-term debt -92. Include overdrafts, other current liabilities not included in include long-term debt. Include intercompany debt as well as debt with unaffiliated parties. Also include lease obligations capitalized per FAS 13 with an original maturity of more than one year or with no stated maturity.

- Other noncurrent liabilities Include noncurrent items but exclude long-term debt. Include deferred taxes and minority 93. interest in consolidated subsidiaries.
- 95. Capital stock and additional paid-in capital - Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.
- Retained earnings (deficit) Include earnings retained by the corporation and legally available for dividends; and earnings voluntarily restricted. 96.
- All other components Include the cumulative balance of 98. unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FAS 115 and any other comprehensive income items required to be displayed separately from retained earnings as per FAS 130.
- Section F Property, Plant and Equipment (PP&E)

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

Exclude from expenditures (items 109 and 110) all changes in PP&E, resulting from a change in the entity (e.g., mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2004. Account for such changes in item 113.

For foreign affiliates engaged in exploring for or developing natural resources, include in items 109 and 110 exploration and development expenditures made during FY 2004 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include in item 113 adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2004.

Depreciation — Exclude depletion. Report depletion separately in item 112. 111.

Section I — Technology

138.—142.

106.-114.

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

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

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

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

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

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

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

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

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

- Section A U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), Changes in All Other Components of Accumulated Other Comprehensive Income (Loss) and Dividends or Distributed Earnings
- **149.** Dividends and distributed earnings Report this item based on the books of the U.S. Reporter. Report amounts received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection in item 153 as a reduction to the intercompany account.

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

153.-154.

153. 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 2004 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 2003 closing net book value of the leased equipment in columns 2 and 4.

Obtain the closing net book value of leased equipment from the books of the U.S. Reporter.

154. 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 2004 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 2003 closing net book value of the leased equipment in columns 2 and 4.

Obtain the closing net book value of leased equipment 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.

156.-158.

Increase in U.S. Reporter's Equity Interest in This Affiliate – For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 156 or 158 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

159.-161.

Decrease in U.S. Reporter's Equity Interest in This Affiliate — For an affiliate that is sold, report the sale price in item 159 or 161 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 153 and 154) 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 159-161. Report the amount written off in item 163 or 164 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 157 as a capital contribution and include in the computation of item 163 or 164 as appropriate.

163.— 164.

Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate — If the book value of the U.S. Reporter's equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in item 163 or 164 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 163. Report the amount gross of U.S. income taxes, if any.

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

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 153 and 154).

- 166. Interest Report interest receipts and interest payments at gross. Do not net the receipts against the payments.
- **168.** 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 that have not been capitalized. (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 2004 that the lease was in existence.) 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 2004 that the lease was in existence.)

-154.
170. 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" (item 45 of this form and item 40 of Form BE-10A) by the provider of the service. Also include eccepts 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 selfer of the service (item 41 of this form and item 37 of Form BE-10A). "Telecommunications carriers should not include receipts and payments for message telephone services. Report data for these services on Form BE-20 (Benchmark) or BE-25 (Quarterly Survey of Transactions between U.S. and Unaffiliated Foreign Persons in Selected Services and in Intangible Assets)." ormatic Foreign Persons in Selected Services and in Intangible Assets)."

- Accounting, auditing, and bookkeeping services Include in columns 1 and 3 receipts and payments for services related to recording of commercial transactions for businesses and others; preparation of financial statements, budgets, tax returns, billing, payroll, and other financial records; auditing and examination of accounting records and financial statements. Exclude data processing and tabulating services; instead, include them in computer and information services.
- b. Computer and information services Include in columns 1 and 3 receipts and payments for:
 - Data entry processing (both batch and remote), and 1. tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web site design); integrated hardware/software systems; and other computer services (e.g., timesharing, maintenance, web site management, and repair).
 - Business and economic data base services, including 2. business news, stock quotation, and financial information services; medical legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.

Exclude operational leasing of computer and data equipment; rights to use, distribute, or reproduce general use software; and prepackaged computer software physically shipped to or from the United States and reported on import or export declarations.

- c. Financial services - Include in columns 1 and 3 receipts and payments for the following types of financial services:
 - Brokerage including foreign exchange brokerage,
 - Private placement of securities,
 - Underwriting of securities,
 - . Financial management,
 - Credit-related services,
 - Financial advisory and custody services,
 - Securities lending,
 - Origination fees in connection with over-the-counter derivative financial instruments, but only if the fees are separately identified in transaction documentation issued by the dealers in the instruments to the customers, and are not considered undifferentiated components of overall trading or market making gains,

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

Financial services — continued

- Asset pricing,
- Security exchange listing fees,
- Demand deposit fees, ٠
- Securities rating services,
- Electronic funds transfer,
- Check processing fees,
- Mutual fund exit fees, load charges, and "12b-1" • service fees,
- Securities redemption or transfer,
- ATM network services.
- . Securities or futures clearing and settling services.

DO NOT report as financial services:

- Fees for commodity or merchandise brokerage services,
 Earnings from buving and selling (i.e. trading)
- Earnings from buying and selling (i.e., trading) commercial paper or other securities for your own account,
- Gains or losses due to selling or revaluing securities Funding for sales promotion and representative offices (report in "other" services),
- Interest under repurchase or reverse repurchase
- Earnings from dealer markups on buy and sell transactions (i.e., bid/ask price spreads), Real estate brokerage fees
- · Real estate brokerage fees,
- Business brokerage fees,
- Annuity purchases and payments to annuitants,

- · Pension fund contributions and benefits,
- Earnings of principals from buying and selling of financial instruments,
- Bid/ask price spreads and trading profits on dealing in foreign currencies, securities, and other financial instruments,
- Insurance premiums and losses, and commissions on insurance,
- Interest and dividend receipts and payments
- d. Insurance services Include 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. Include in column 3 premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate.

Also include receipts and payments for services auxiliary to insurance, such as agent's commissions, actuarial services, brokering and agency services and salvage administration services.

f. Research, development, and testing services — Report in columns 1 and 3 receipts and payments between the U.S. Reporter and the foreign affiliate for commercial and noncommercial research, product development services, and testing services.

Transportation — Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for carrying goods from the United States to foreign destinations and between foreign destinations. Report in column 3 amounts paid by the U.S. Reporter to the foreign affiliate for carrying goods from foreign countries to U.S. destinations or between foreign destinations destinations.

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

survey

- WWW.bea.go A. Certain realized and unrealized gains (losses) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.
 - 1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies Include in item 44
 - impairment losses as defined by FAS 115.
 - · realized gains and losses on trading or dealing,
 - unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
 - goodwill impairment as defined by FAS 142.

EXCLUDE from item 44, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in item 98 (all other components of accumulated other comprehensive income (loss)).

EXCLUDE from item 44, income from explicit fees and commissions. Include income from these fees and commissions as part of your income from operations in items 30 through 37.

- 2. Real estate companies Include in item 44:
 - impairment losses, as defined by FAS 144.
 - goodwill impairment as defined by FAS 142, and

EXCLUDE the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 38 column 2, 41, and 54 and as sales of goods in item 55. Such expenses, including the net book value of the real estate sold, should be reported as costs of goods sold in item 47. Do not net the expenses against the revenues.

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, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as: 1. non-trusteed or free account assets and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. 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. 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.
 - b. Certain realized and unrealized gains (losses) (item 44) See Special Instructions, A.1.
 - c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 47) Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.
 - d. Sales of services (item 56, column 1) Include premium income and income from other services, if any. See Part II, B., 56. on page 19.
 - e. Investment income (item 57, 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 57, on page 19 to determine the location of the transactor of investment income income.
 - f. Current receivables (items 78 and 79) Include current items such as agent's balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (gross of allowances for doubtful items) arising from the ordinary course of business.
 - 9. Current liabilities and long-term debt (items 91 and 92) 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," item 93, unless they are clearly current liabilities.
 - h. Expenditures for property, plant, and equipment (items 109 and 110) 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").
 - Net book value of property, plant, and equipment (items 106 and 114) 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 83, 84 and 85).

SUMMARY OF INDUSTRY CLASSIFICATIONS

281

ELECTRONIC MARKETS AND AGENTS

4251 Wholesale electronic markets and

Motor vehicle and parts dealers

Electronics and appliance stores Building material and garden equipment and supplies dealers Food and beverage stores

Health and personal care stores Gasoline stations Clothing and clothing accessories

Sporting goods, hobby, book, and music stores

General merchandise stores Miscellaneous store retailers Nonstore retailers

Rail transportation Petroleum tanker operations

Other water transportation Truck transportation Transit and ground passenger transportation

Pipeline transportation of crude

Scenic and sightseeing

transportation Support activities for

transportation

oil, refined petroleum products, and natural gas Other pipeline transportation

Couriers and messengers Petroleum storage for hire Other warehousing and storage

industries Sound recording industries Radio and television broadcasting

Cable and other subscription

Wired telecommunications

Cable and other program

web search portals

related services

FINANCE AND INSURANCE

distribution Other telecommunications

Other information services

(Banking) Activities related to credit

Nondepository branches and

contracts intermediation and

Agencies, brokerages, and other

insurance related activities

Funds, trusts, and other financial

Insurance carriers, except life

insurance carriers

Life insurance carriers

agencies Securities and commodity

Other financial investment activities and exchanges

intermediation Nondepository credit intermediation

brokerage

vehicles

Internet service providers and

Data processing, hosting, and

Depository credit intermediation

Wireless telecommunications carriers (except satellite) Telecommunications resellers Satellite telecommunications

5111 Newspaper, periodical, book, and

directory publishers Software publishers

Motion picture and video

programming Internet publishing and broadcasting

carriers

agents and brokers

4420 Furniture and home furnishings

AND BROKERS

RETAIL TRADE

stores

stores

TRANSPORTATION AND WAREHOUSING

Air transportation

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4461 4471

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INFORMATION

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

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

MINING

- 2111 Oil and gas extraction
- Coal 2121 2123 Nonmetallic minerals
- 2124 Iron ores
- 2125 Gold and silver ores
- 2126 Copper, nickel, lead, and zinc ores 2127 Other metal ores
- 2132 Support activities for oil and gas
- operations 2133 Support activities for mining, except for oil and gas operations

UTILITIES

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

3

CONSTRUCTION

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

- Animal foods 3111
- 3112 Grain and oilseed milling 3113
- Sugar and confectionery products Fruit and vegetable preserving and specialty foods 3114
- 3115 Dairy products
- Meat products Seafood product preparation and 3116 3117
- packaging Bakeries and tortillas Other food products 3118
- 3119
- 3121 **Beverages**
- Tobacco 3122
- 3130
- Textile mills Textile product mills Apparel 3140
- 3150
- Leather and allied products
- 3160 3210 3221
- 3222
- 3231
- Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support activities 3242 Integrated petroleum refining
- and extraction Petroleum refining without 3243 extraction
- 3244 Asphalt and other petroleum and coal products Basic chemicals
- 3251
- Resins, synthetic rubbers, and 3252 artificial and synthetic fibers and filaments
- Pesticides, fertilizers, and other 3253 agricultural chemicals Pharmaceuticals and medicines
- 3254
- 3255 Paints, coatings, and adhesives 3256
- Soap, cleaning compounds, and toilet preparations Other chemical products and 3259
- preparations
- Plastics products Rubber products 3261 3262
- 3271 Clay products and refractories
- 3272 3273 Glass and glass products Cement and concrete products Lime and gypsum products
- 3274
- 3279 Other nonmetallic mineral products Iron and steel mills and 3311
- 3312
- ferroalloys Steel products from purchased steel 3313 Alumina and aluminum
- production and processing Nonferrous metal (except 3314
- aluminum) production and processing
- 3315 Foundries

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Forging and stamping 3321

- 3322 Cutlery and handtools 3323 Architectural and structural metals
- Boilers, tanks, and shipping 3324
- containers 3325 Hardware
- 3326
- Hardware Spring and wire products Machine shops; turned products; and screws, nuts, and bolts Coating, engraving, heat treating, and allied activities Other fabricated metal products Agriculture, construction, and mining machinery 3327 3328
- 3329 3331
- mining machinery Industrial machinery Commercial and service industry 3332 3333
- 3334
- Ventilation, heating, air conditioning, and commercial refrigeration equipment
- 3335 3336
- Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery 3339 Computer and peripheral equipment Communications equipment 3341
- 3342
- 3343 3344
- Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments 3345
- 3346 Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances
- 3351
- 3352 3353
- Electrical equipment 3359 Other electrical equipment and
 - components Motor vehicles
- 3361
- Motor vehicle bodies and trailers Motor vehicle parts Aerospace products and parts 3362 3363
- 3364
- 3365
- 3366
- 3369
- Railroad rolling stock Ship and boat building Other transportation equipment Furniture and related products 3370
- 3391 Medical equipment and supplies
- 3399 Other miscellaneous manufacturing

WHOLESALE TRADE

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MERCHANT WHOLESALERS, DURABLE GOODS

4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers

4232 Furniture and home furnishing

merchant wholesalers

Professional and commercial

equipment and supplies merchant wholesalers

Metal and mineral (except

petroleum) merchant

merchant wholesalers

Machinery, equipment, and

merchant wholesalers

Paper and paper product

Farm product raw material

merchant wholesalers

merchant wholesalers

merchant wholesalers Chemical and allied products

Petroleum and petroleum products merchant wholesalers

Beer, wine, and distilled alcoholic

Miscellaneous nondurable goods

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beverage merchant wholesalers

MERCHANT WHOLESALERS NONDURABLE GOODS

Hardware, and plumbing and

heating equipment and supplies merchant wholesalers

supplies merchant wholesalers Miscellaneous durable goods

Paper and paper product merchant wholesalers Drugs and druggists' sundries merchant wholesalers Apparel, piece goods, and notions merchant wholesalers Grocery and related product merchant wholesalers

4236 Electrical and electronic goods

Lumber and other construction materials merchant wholesalers

REAL ESTATE AND RENTAL AND LEASING

- 5310 Real estate
- 5321 Automotive equipment rental and leasing 5329
- Other rental and leasing services Lessors of nonfinancial intangible 5331 assets (except copyrighted) works)

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

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SUMMARY OF INDUSTRY CLASSIFICATIONS

MANAGEMENT OF COMPANIES AND ENTERPRISES

- 5512 Holding companies, except bank holding companies Corporate, subsidiary, and 5513
- regional management offices

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

- 5611 5612 Office administrative services Facilities support services Employment services
- 5613
- 5614 Business support services
- 5615
- Travel arrangement and reservation services 5616 Investigation and security services 5617 Services to buildings and
- dwellings Other support services 5619
- 5620 Waste management and remediation services 6

EDUCATIONAL SERVICES

6110 Educational services

HEALTH CARE AND SOCIAL ASSISTANCE

- 6210 Ambulatory health care services
- 6220 Hospitals 6230 Nursing and residential care facilities
- 6240 Social assistance

ARTS, ENTERTAINMENT, AND RECREATION

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

ACCOMMODATION AND FOOD SERVICES

7210 Accommodation 7220 Food services and drinking places **،** د

OTHER SERVICES

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

PUBLIC ADMINISTRATION

9200 Public administration

BE-10B(SF)					OMB No.	. 0608-0049: Apj	283 2007 2007 2007 2007 2007 2007
U.S. DEPARTMENT OF C Economic and Statistics Adminis BUREAU OF ECONOMIC AN	stration IALYSIS	lonban	U.S. DIR MANDATO	ECT IN DRY — C		RVEY OF ENT ABRO	DAD
DUE DATE — A complete BE-10 rep May 31, 2005 for a U June 30, 2005 for a L	.S. Reporter required	to file few	ver than 50 Forr				i, and/or BE-10B BANK and/or BE-10B BANK
MAIL REPORTS TO:	BEA USE ONLY	Affiliat	te ID Number		Jer	N	С
U.S. Department of Commerce Bureau of Economic Analysis BE-69(A)	1. Name of U.S. Rep	porter of f	oreign affiliate -	– Same as	item 1, Forn	BE-10A or BE-	10A BANK
Washington, DC 20230 OR			:4	no	ces ,		onde
DELIVER REPORTS TO:					<u>e 31</u>	rest	
U.S. Department of Commerce Bureau of Economic Analysis BE-69(A)	2. Name of foreign <i>this affiliate with</i>					all reports file -11 and BE-577.	d subsequently for
Shipping and Receiving, Section M-100 1441 L Street, NW	ical sur	orm	ationfo		SUI		
Washington, DC 20005	ical	orn	rey	<u>, {0,</u>			
Please read the <i>Instruction Booklet</i> , <i>Instructions</i> specific to line items a companies are provided at the back <i>Instruction Booklet</i> , Part I.C. • Who must report — The U.S. Re (1) each majority-owned nonbar income after provision for fo	and "Special" Instru of this form. For ban eporter must file Forn nk foreign affiliate for	itions and ctions fo ks, includi n BE-10B(which tot	r dealers in fina ng bank holding SF) for: al assets; sales	ncial instru g companie or gross of	iments and fi es, see the re perating reve	nance, insuranc port forms for b nues, excluding	e, and real estate banks and the g sales taxes; or net
was greater than \$150 millio (2) each minority-owned nonbar	n (positive or negativ	e) at any t	ime during the	affiliate's 2	2004 fiscal yea	ar;	
income after provision for fo 2004 fiscal year; and	reign income taxes w	vas greate	r than \$25 millio	on (positive	e or negative)	at any time du	ring the affiliate's
(3) each nonbank foreign affiliat or net income after provision affiliate's 2004 fiscal year. Se	n for foreign income t	taxes was	greater than \$2	5 million (p	positive or ne		
NOTE If the foreign affiliat for form BE-10B(LF), BE-10B I							
• Foreign affiliate's 2004 fiscal Instruction Booklet, Part II.A.	year — The foreign a	affiliate's f	inancial reporti	ng year tha	at has an endi	ing date in caler	ndar year 2004. See
• Translation of foreign currence (FAS 52). See Instruction Booklet		erating da	ata into U.S. d	ollars — U	lse U.S. Gene	Bil. Mil.	Accounting Principles
 Currency amounts — Report in enter amounts in the shaded por 	n U.S. dollars round tions of each line. EX	ded to the	ousands (omit - If amount is \$	ting 000). 1,334,891.0	Do not 0, report as	1	335
If an item is between + or - \$5	,	•		U			<u>_</u>
Contact us for help — Telephon Part I — IDENTIFICATION	,						e back of this form.
3. Number of foreign affiliates of 4-digit industries. See the <i>Instruct</i>	onsolidated in this	report –	- Do not consoli	date affilia	tes located ir	different count	ries or in different
B (page 11) of this report. If this	report is for a single	foreign af	filiate, enter "1"	in the box	(.	, you must of	
1							
4. Does this foreign affiliate hav not fully consolidated in this	re a direct equity in BE-10B(SF)? – Mark	terest in (X) one.	other foreign	affiliates,	including b	ranches of thi	s affiliate, that are
1004 1 H Yes — Item 42 at 1 2 No	nd 57 must have entr	ies and Su	upplement A of	this Form I	BE-10B(SF) m	nust be complet	ed.
5. Form of organization of this f			ne. Irtnership		er — Specify		
6. Country of incorporation or o					er — Spechy		
1006 1601 Australia 1307	France	14 🗌 Jaj	pan ¹ 32	27 🗌 Unit	ed Kingdom		
¹ 202 Brazil ¹ 308 ¹ 100 Canada ¹ 611	Germany ¹ 2 [.] Hong Kong ¹ 3 [.]		exico	Othe	er — <i>Specify</i>		
¹ 650 China ¹ 314	1		vitzerland				
7. Country of location — Countr carried out — Mark (X) one.	y in which this fore	eign affili	ate's physical	assets are	e located or	where its prir	nary activity is
1007 1601 Australia 1307		40 I '	pan ¹ 32		ted Kingdom		
¹ 100 Canada ¹ 611	Hong Kong	19 🗌 Ne	exico therlands	U Othe	er — <i>Specify</i>		
China ¹ 314			vitzerland	VI cm			
8. This foreign affiliate's financi		iliate as gi	- ven in item 7. (l	Foreign affi	iliates located	d in Euro Area c	ountries should check
1 2 U.S. dollars	cy which is not that o						

		Мо	nth	Day	Year
	1009	1			2004
9. The ending date of this foreign affiliate's 2004 fiscal year.		L			2004

	284	
BE-1	OB(SF)	

10.	Wee the ferring business ortermains a ferring a		<u> </u>		— Contii		2004	2		
	Was the foreign business enterprise a foreign a 1010 1 Ves, and this is its initial report -		-							
	If "Yes," did the U.S. Reporter — Ma		previous	siy owned	a by the	U.S. R	eporte	ſ		
	 2 1 2 2 Acquire a voting interest of 1 from a foreign person? 		n an exis	sting fore	eign com	pany	En		Year	
	² 3 Acquire a voting interest of 1 U.S. person? — <i>Give name a</i>	0 percent or more ind address of U.S.	n this af <i>person.</i>	filiate fro	om a	~	121		<u> </u>	
					008				ants.	
	$\begin{bmatrix} 1 \\ 2 \end{bmatrix}$ Ves and this is its final report —		:6	<u>00</u>	ces	Ο, ,	•	ond	E.	
	If "Yes," was the affiliate — Mark (X)			rpo	re.	9r		SSA		
	² 4 Merged or reorganized? Sold:	ley in	U P,	ns	31	1e'				
	² 5 to a U.S. person? — <i>Give name and address of U.S. person.</i> Month Year									
	-rical inf	or ve	.:0 [[]	.10.		_	En			
	2 6 2 7 2 Liquidated?	nt sorma	CIU							
	² ⁸ Seized?	into)			
11.	Was there a change in the entity due to merger principles during FY 2004 that caused FY 2003	s, acquisitions, d data to be restat	ivestitu ed? Mai	res, etc. k (X) one	., or a ch <i>e</i> .	nange	in acc	ounting meth	ods or	
	1011 1 Yes - Report all close FY 2003 data					ïed.				
					Porcont	of own	orchin	at close of fisc	alvoar	
	DIRECT OWNERSHIP IN THIS FOREIGN AFFILIAT	E — Enter percent			Equity int		ersnip		interest	
	of ownership, to a tenth of one percent, based on tot applicable, if an incorporated affiliate, or an equivale unincorporated affiliate, held directly by	al voting stock, as		200 (1)		200 (2)	-	2004 (3)	2003 (4)	
12.	U.S. Reporter named in item 1 — Report equity ir interest.	nterest and voting	1012	1	2	(2)	%	3.%	4	
13.	Other foreign affiliate(s) of U.S. Reporter name items 20 and 21.	d in Item 1 — If e		ade here,		te	1013	3	4	
14	Other U.S. Reporter(s) of this foreign affiliate –	- If entry is made h	ere iten	n 22 musi	at he "Ves	. "	1014	3	4	
14.							_	3	4	
15	15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 22 must be "Yes." 1015 % % 3 4									
	· · · · ·	r entry is made her	e, item 2	2 111031 D			1016	3		
16.	Other U.S. persons						1016	3 . %	4	
16. 17.	Other U.S. persons Foreign persons in this affiliate's country of loc						1017	3 . % 3 . % 3	4	
16. 17. 18.	Other U.S. persons	ation (not reporte					_	3 . % 3 . %	4	
16. 17. 18. 19.	Other U.S. persons Foreign persons in this affiliate's country of loc All other foreign persons (not reported above) TOTAL OF DIRECTLY HELD VOTING OWNERSHI Sum of items 12 through 18	eation (not reporte	d above)	· · · · · · · · · · · · · · · · · · ·			1017	3 . % 3 . % 3 . %	4	
16. 17. 18. 19.	Other U.S. persons Foreign persons in this affiliate's country of loc All other foreign persons (not reported above) TOTAL OF DIRECTLY HELD VOTING OWNERSH	P INTERESTS —	d above) an entry	in item 1	13, enter (I.A.2., for	→ U.S.	1017	3 . % 3 . % 3 . % 3 100.0 %	4 4 100.0	
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<u>BE-'</u>	10B(SF) Affiliate ID N	lumb	er	C
	Part I — IDENTIFICATION OF FOREIGN AFFIL	LIATE	— Continued	
22.	Do two or more U.S. persons each directly or indirectly own or control at rights? <i>Mark (X) one.</i> $1022 \ 1 \ Yes - Item 14 or 15 on page 2 must have an entry, and either item Packlet Part LP 2 d (2)$			
	Booklet , Part I.B.2.d.(2).			
23.	If the answer to item 22 is "Yes," and the U.S. Reporter named in item 1 is submitt "complete" report) for this foreign affiliate — <i>Give name(s) and mailing address(es is(are) not submitting the data.</i>		he other U.S. Reporter(s)	who
	Name		Mailing address	s lents.
	355	10	ces	zonac
	formbut	(6,	reature	SY -
	survey ion For	ms	-surves	
24.	If the answer to item 22 is "Yes," and if the U.S. Reporter named in item 1 is not su submitting a "partial" report) for this foreign affiliate – <i>Give name and mailing ad the data.</i>	ubmiti Idress	ting the Parts II and IV dat of U.S. Reporter who is s	a (i.e., is ubmitting
	is his is to rent forme			
25.	BEA USE 1025 and 2 holin 3		4	5
26.	BEA USE 1026 1 3		4	5
27.	BEA USE 1027 1 2 3		4	5
In re sa of So	'3 □ Producer or distributor of information What is the MAJOR product or service involved in this activity? If a produce mined, manufactured, sold at wholesale, packaged, transported, etc. (For example 1029 1029 Industry classification of foreign affiliate (based on sales or gross operating evenues) — Enter the 4-digit International Surveys Industry (ISI) code(s) and the ales or gross operating revenues associated with each code. For a full explanation of foreign affiliate, enter an ISI code based on its last active eriod. Holding companies (ISI code 5512) must show total income as reported in	e, "Ma g		t, i.e., whether it is Sales or gross operating revenues (2)
İte	em 45. Holding companies see Additional Instructions on page 12 for Part I, ems 30-38.		(1)	Bil. Mil. Thous. Dols
30.	Largest sales or gross operating revenues	1030	1	\$
31.	2nd largest sales or gross operating revenues	1031		
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
35.	6th largest sales or gross operating revenues	1035	1	2
36.	7th largest sales or gross operating revenues	1036	1	2
37.	Sales or gross operating revenues not accounted for above	1037		2
	TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 30 through 37 (Must equal item 41 and also item 100, column (1).)	1038		\$
	BEA USE 1039 1 2 3		4	5
40.	BEA USE 1 2 3		4	5
Rem	narks			, I

	10B(SF)		
	Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIA	TE	
	ection A — Income Statement — See Additional Instructions for Part II, Section A, on page 12 at e back of this form.		Amount
			Bil. Mil. Thous. Do
	Sales or gross operating revenues, excluding sales taxes — Must equal item 38, column (2)		1
	and also item 100, column (1). (Dealers in financial instruments see Special Instructions , A.1., page 14; insurance companies see Special Instructions , B.3.a., page 15.)	2041	\$
42.	Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent of more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. Report income from other equity investments and interest income in item 44.		id
43.	 Certain realized and unrealized gains (losses) — Read the following instructions carefully as they are based on economic accounting concepts and in some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. Include income tax effect in item 47. Report gains (losses) resulting from: a. Sales or dispositions of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finar and insurance companies, see Special Instructions, A.1., page 14; 	nce	espondents.
	b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. <u>Exclude</u> gains or losses from the sale of inventory assets in the ordinary course trade or business. Real estate companies, see Special Instructions , A.2., page 14;	of	est
	 c. Goodwill impairment as defined by FAS 142; d. Restructuring. Include restructuring costs that reflect write-downs or write offs of assets or liabilitie <u>Exclude</u> actual payments and charges to establish reserves for future expected payments, such as severance pay, and fees to accountants, lawyers, consultants, or other contractors. <u>Include</u> actual payments, and charges to established reserves for future expected payments, in item 46 (cost of go sold or services rendered and selling, general, and administrative expenses); 	for	
	e. Disposals of discontinued operations. Exclude income from the operations of a discontinued segme Report such income as part of your income from operations in items 38 and 41;	ent.	1
	f. Re-measurement of foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;		
	g. Extraordinary, unusual, or infrequently occurring items that are material. <u>Include</u> losses from accidental damage or disasters, after estimated insurance reimbursement. <u>Include</u> other material items, including write-ups, write-odwns, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <u>Exclude</u> legal judgments. Include legal judgments in item 46;		1
	h. The cumulative effect of a change in accounting principle.	2044	1
44.	Other income — Specify		
	1 ¹ .	2045	
45	TOTAL INCOME — Sum of items 41 through 44	2046	\$
	COSTS AND EXPENSES	2046	۵ ۱
	Cost of goods sold or services rendered and selling, general, and administrative expenses — (Insurance companies see Special Instructions, B.3.c., page 15.)	2047	
47	Foreign income taxes Provision for foreign income taxes for EV 2004	2048	1
	Foreign income taxes — Provision for foreign income taxes for FY 2004 Other costs and expenses not included above, including minority interests in income (loss)	2048	1
	that arise out of consolidation — Specify		
		2049	1
49			
-101	TOTAL COSTS AND EXPENSES — Sum of items 46 through 48	2050	1
• N	TOTAL COSTS AND EXPENSES — Sum of items 46 through 48	2050	1 \$ 1
		2050 2051	1 \$ 1 \$
50.		2051	1 \$
50. So ba ar gi FY er va	IET INCOME NET INCOME (LOSS) — Item 45 minus item 49	2051 art II, S pyees, ie rep er of e , ente due te e on th	1 \$ Section B, on page 12 at the , but excluding temporary orting period may be employees at the end of er the number of o seasonal business ne number of employees
50. So ba ar gi F Va or EI pa cco re	 INET INCOME NET INCOME (LOSS) — Item 45 minus item 49 ection B — Number of Employees and Employee Compensation — See Additional Instructions Paack of this form. UMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employed contract employees not included on your payroll records. A count taken at some other date during the ven provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike) mployees that reflects normal operations. If the number of employees fluctuates widely during the year ariations, report the average number of employees on the payroll during FY 2004. Base such an average 	2051 art II, S oyees, be repe er of e , ente due te ent of uired be rent of uired be	Section B, on page 12 at the but excluding temporary orting period may be employees at the end of er the number of o seasonal business ne number of employees est estimate. workers, including cash by statute. Base e reporting period ies, or capitalized. DO
50. So ba ar gi F Va or EI pa cco re	IET INCOME NET INCOME (LOSS) — Item 45 minus item 49 ection B — Number of Employees and Employee Compensation — See Additional Instructions Parack of this form. UMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employ do contract employees not included on your payroll records. A count taken at some other date during the ven provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number of 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike) mployees that reflects normal operations. If the number of employees fluctuates widely during the year ariations, report the average number of employees on the payroll during FY 2004. Base such an average in the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your expenditures for employee benefit plans including those requeries, payments in-kind, and employer expenditures for employee benefit plans including those requeries and the output is the activities were charged as an expense on the income statement, charged to investigate the activities were charged as an expense on the income statement.	2051 art II, S oyees, be repe er of e , ente due te ent of uired be rent of uired be	Section B, on page 12 at the but excluding temporary orting period may be employees at the end of er the number of o seasonal business ne number of employees est estimate. workers, including cash by statute. Base e reporting period ies, or capitalized. DO
50. Soba N arr gi F Y err va or EI paa ccc rer N	IET INCOME NET INCOME (LOSS) — Item 45 minus item 49 ection B — Number of Employees and Employee Compensation — See Additional Instructions Parack of this form. UMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employ do contract employees not included on your payroll records. A count taken at some other date during the ven provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number of 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike) mployees that reflects normal operations. If the number of employees fluctuates widely during the year ariations, report the average number of employees on the payroll during FY 2004. Base such an average in the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your expenditures for employee benefit plans including those requeries, payments in-kind, and employer expenditures for employee benefit plans including those requeries and the output is the activities were charged as an expense on the income statement, charged to investigate the activities were charged as an expense on the income statement.	2051 art II, S oyees, be repe er of e , ente due te ent of uired be rent of uired be	1 \$ Section B, on page 12 at the , but excluding temporary orting period may be employees at the end of er the number of oseasonal business ne number of employees est estimate. workers, including cash by statute. Base e reporting period ies, or capitalized. DO rior periods. Number of
50. Soba N arr gi F Y err va or EI paa ccc rer N	IET INCOME NET INCOME (LOSS) — Item 45 minus item 49 ection B — Number of Employees and Employee Compensation — See Additional Instructions Pack of this form. UMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employed of contract employees not included on your payroll records. A count taken at some other date during the ven provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike) mployees that reflects normal operations. If the number of employees fluctuates widely during the year ariations, report the average number of employees on the payroll during FY 2004. Base such an average in the payroll at the end of each pay period, month or quarter. If precise figures are not available, give you mployees for employee time, payments in-kind, and employer expenditures for employee benefit plans including those require agardless of whether the activities were charged as an expense on the income statement, charged to inventories of a prior period, such as those capitalized or charged to inventories.	2051 art II, S oyees, le repe due repe due to on the our be ent of uired k ing the rentor s in pr	1 \$ Section B, on page 12 at the , but excluding temporary orting period may be employees at the end of er the number of oseasonal business ne number of employees est estimate. workers, including cash by statute. Base e reporting period ies, or capitalized. DO rior periods. Number of
50. Soba N arr gi er va or El pa ccc re r N N	Iter INCOME INCOME (LOSS) — Item 45 minus item 49 ection B — Number of Employees and Employee Compensation — See Additional Instructions Pack of this form. UMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employ the contract employees not included on your payroll records. A count taken at some other date during th yen provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the numb y 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike) mployees that reflects normal operations. If the number of employees fluctuates widely during the year nations, report the average number of employees on the payroll during FY 2004. Base such an average the payroll at the end of each pay period, month or quarter. If precise figures are not available, give yo MPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employme ayments, payments in-kind, and employer expenditures for employee benefit plans including those requ ompensation data on payroll records. Report compensation which relates to activities that occurred durin gardless of whether the activities of a prior period, such as those capitalized or charged to inventories TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year	2051 art II, S oyees, le repe due repe due to on the our be ent of uired k ing the rentor s in pr	1 \$ Section B, on page 12 at the , but excluding temporary orting period may be employees at the end of er the number of o seasonal business ne number of employees est estimate. workers, including cash by statute. Base e reporting period ies, or capitalized. DO rior periods. Number of employees 1
50. Soba N arr gi er va or El pa ccc re r N N	IET INCOME NET INCOME (LOSS) — Item 45 minus item 49 ection B — Number of Employees and Employee Compensation — See Additional Instructions Pack of this form. UMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employed of contract employees not included on your payroll records. A count taken at some other date during the ven provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike) mployees that reflects normal operations. If the number of employees fluctuates widely during the year ariations, report the average number of employees on the payroll during FY 2004. Base such an average in the payroll at the end of each pay period, month or quarter. If precise figures are not available, give you mployees for employee time, payments in-kind, and employer expenditures for employee benefit plans including those require agardless of whether the activities were charged as an expense on the income statement, charged to inventories of a prior period, such as those capitalized or charged to inventories.	2051 art II, S oyees, le repe due repe due to on the our be ent of uired k ing the rentor s in pr	1 \$ Section B, on page 12 at the , but excluding temporary orting period may be employees at the end of employees at the end of er the number of employees set estimate. workers, including cash by statute. Base e reporting period ies, or capitalized. DO rior periods. Number of employees 1 Amount
50. So ba N arr gi F V er va or El pa ccc re r N So 51.	IET INCOME NET INCOME (LOSS) — Item 45 minus item 49 ection B — Number of Employees and Employee Compensation — See Additional Instructions Pack of this form. UMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employ do contract employees not included on your payroll records. A count taken at some other date during th ven provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the numb Y 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike mployees that reflects normal operations. If the number of employees fluctuates widely during the year ariations, report the average number of employees on the payroll during FY 2004. Base such an average n the payroll at the end of each pay period, month or quarter. If precise figures are not available, give yo MPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employme ayments, payments in-kind, and employer expenditures for employee benefit plans including those requ goardless of whether the activities were charged as an expense on the income statement, charged to inv OT include data related to activities of a prior period, such as those capitalized or charged to inventories TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and	2051 art II, S oyees, ie repe due te our be ent of iired b rentor s in pr 2065	1 \$ Section B, on page 12 at the , but excluding temporary orting period may be employees at the end of employees at the end of er the number of employees est estimate. workers, including cash by statute. Base ereporting period ies, or capitalized. DO rior periods. Number of employees 1 Amount Bil. Mil. Thous. Do 1

BEA USE ONLY

1 **1** Yes

12 No — Explain why compensation is zero.

BE-10B(SF)		Affiliate ID Numbe	er			С
Part II — FINAN	ICIAL AND OPERATING D	DATA OF FOREIGN	AFFILIATE — Conti	nued		
Section C — Balance Sheet of Foreign Part II, Section C on page 12 at the back of	Affiliate — See Additionation of this form.	al Instructions for		BALA	NCES	
Disaggregate all asset and liability items i receivable and payable between the U.S. proper asset and liability accounts of the amount.	Reporter and its foreign aff	iliates in the	Close of FY 200 (1)	د.	(un	e of FY 2003 prestated) (2)
			Bil. Mil. Thous.	Dols.	Bil. Mil.	. Thous. Dols.
• ASSETS (Insurance companies see Spec	ial Instructions, B.2 and 3			l		
54. Current assets		2149	one nly	 	\$ 2	ents
55. Property, plant, and equipment, gro	DSS	2150	1.05		2	
56. Accumulated depreciation and dep	letion	2085	se at		80.)
57. Equity investments in other foreigr parent — Report on an equity basis fo (including majority-owned affiliates). Report other equity investment	reign affiliates owned 2 <mark>0</mark> pe eport at cost those owned lo	rcent and more	arevey		2	
58. Other noncurrent assets — Specify	alsurma	101 for fo	1- 3	1	2	
	car infortur	2152				
TO TOTAL ACCETE CHISTON	fol ant st	nal	1	i i	2	
 59. TOTAL ASSETS — Sum of items 54 t LIABILITIES (Insurance companies see S 		2090	\$ 1		\$ 2	
60. Current liabilities and long-term de		2154		i		
61. Other noncurrent liabilities — Speci			1		2	
0	11	2093		ļ		
hears		2033	1		2	
62. TOTAL LIABILITIES - Sum of items	60 and 61	2094	\$		\$	
OWNERS EQUITY — INCORPORATED A through 69	FFILIATE ONLY, complete i	tems 63	1	i I	2	
63. Capital stock and additional paid-ir	n capital ————	> 2095	\$	i I	\$	
64. Retained earnings (deficit)		2096	1	Ì	2	
Accumulated other	Close FY 2004	Close FY 2003				
comprehensive income (loss)	(1)	(Unrestated) (2)		 		
65. Translation adjustment	Bil. Mil. Thous. Dols. Bil	I. Mil. Thous. ^I Dols.		 		1
component 2097 \$				 		
66. All other components 2098 \$	i -			 		
67. Total accumulated other comprehe Equals sum of items 65 and 66	ensive income (loss) —	2099	1		2	
68. Other — Include treasury stock and inv Specify	oluntarily (or legally) restri	F	1		2	
opeeny						
		2100	1	 	2	
69. TOTAL OWNERS' EQUITY (INCORPO Equals item 59 minus item 62 and, equ	als the sum of items 63, 64	2101	\$	 		
67 and 68 • OWNERS EQUITY — UNINCORPORATE	D AFFILIATE ONLY, comple	~	Ф 1		\$ 2	
70 and 71 70. TOTAL OWNERS' EQUITY (UNINCO	RPORATED FOREIGN AF	FII IATE) —		1		
Equals Item 59 minus item 62		2102	\$	 	\$	
71. Translation adjustment — Cumulativ That portion of item 70 representing th adjustment account	re amount at year end (per e affiliate's cumulative trans	FAS 52) — slation 2103			2	
Section D — Property, Plant and Equipage 12 at the back of this form. (Insurance					A	Amount
72. Expenditures for property, plant an	d equipment (PP&E) — P	P&E includes land, tir	mber, mineral and		Bil. Mil.	. Thous. Dols.
like rights owned, structures; machiner construction in progress; and capitalize excludes other types of intangible asse	d tangible and intangible ex	xploration and develo		2164	1 \$	
			1		2	
73.–74. BEA USE ONLY		2165				
Remarks					•	

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Part III — INVESTMENT AND TRANSACTIONS BETWEEN THE U.S. REPORTER	AND THE FOREIG	N AFFILIATE						
Use Part III to report the line of direct ownership included in item 12, if any, and to report transactions between the U.S. Reporter and foreign affiliate.	t direct financial	positions or						
75. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliar 2004 fiscal year (i.e., is any column of item 12 greater than zero)? — <i>Mark (X) one.</i>	te at any time dur	ing the affiliate's						
3144 1 Yes – If "Yes" were the equity securities of this affiliate listed or publicly traded on a securities or the and of EV 20042								
traded on a securities exchange at the end of FY 2004?		ose FY 2004						
	Number of shares	Price per share						
² 1 \Box Yes — Enter the number of shares the U.S. Reporter directly held	(1)	(2) Dollars Cents						
and the market price per share at the end of FY 2004. Continue 🤗		0 \$.						
2 No — Continue with item 76.	s and re.							
with item 76. ² No — Continue with item 76. ¹ No — Complete only items 79, 80 and 90 through 95 of Part III and then continue with item 97 of Part IV.	JUNE,							
Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Earnings — See Additional Instructions for Part III, Section A, on page 12 at the back of this form								
Enter the amounts that represent the U.S. Reporter's equity, based on its directly held equity inte	erest. Thus if	Amount						
the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which repre directly held equity interest.	sent <u>only</u> the	Bil. Mil. Thous. Dols.						
76. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's shar income, item 50.	e of net 3145	\$						
77. Dividends on common and preferred stock of incorporated foreign affiliate (Exclude liquidating dividends) or distributed earnings of unincorporated foreign affiliate — n foreign tax withheld.	et of	1						
bea.s	3149	1						
78. BEA USE ONLY	3152							
Section B Debt and Other Intercompany Balances Between the U.S. Reporter and the See Additional Instructions for Part III, Section B, on page 13 at the back of this form.	Foreign Affiliate	-						
Include current and long-term items and indebtedness resulting from a capital lease.	1							
		Close FY 2003						
	Close FY 2004 (1)	(unrestated) (2)						
79. Liabilities owed to the U.S. Reporter by the foreign affiliate — That portion of	Bil. Mil. Thous. D	2						
item 60 representing amounts owed to U.S. Reporter 3153 80. Receivables due to the foreign affiliate from the U.S. Reporter — That	\$	2						
portion of items 54 and 58 representing amounts due from U.S. Reporter 3154	1	2						
81. BEA USE ONLY 3155 Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in	1	porated Foreign						
Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Inst page 13 at the back of this form.								
Report transactions during the year that changed the U.S. Reporter's equity holdings in the foreid due to treasury stock transactions with the U.S. Reporter and liquidating dividends. <u>Exclude</u> equisits stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Rep value, i.e., the value of the consideration given (received) by the U.S. Reporter.	ty changes due to n stock transactions	et income (loss), with persons other						
INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE		Amount						
		Bil. Mil. Thous. Dols.						
82. Establishment of affiliate or acquisition (partial or total) of equity interest in this aff U.S. Reporter either from this affiliate or from other foreign persons	liate by the	56 \$						
83. Capital contributions and other transactions of the U.S. Reporter with foreign person increase equity in this affiliate — <i>Specify</i>	ns that							
	31	57						
84. Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter fro U.S. persons	om other 31	1 58						
• DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE 85. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by th	e U.S.	1						
Reporter either to this affiliate or to other foreign persons 86. Return of capital contributions to the U.S. Reporter and other transactions of the U.S.	31	59 I						
with foreign persons that decrease equity in this affiliate — Specify								
	310	50 I						
87. Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U persons	J.S. 310	61						
88. TOTAL — Equals sum of items 82, 83, and 84, minus sum of items 85, 86, and 87	> 310	52 \$						
89. BEA USE ONLY 3165	1	2						
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BE-10B(SF)	Affiliat	e ID Number			С
Part III — INVESTMENT AND TRANSACTIONS BETWEEN THE	U.S. R	EPORTER AND	D THE FO	OREIGN AFFILI#	ATE — Continued
Section D — Receipts and Payments Between the U.S. Reported Foreign Affiliate — See Additional Instructions for Part III, Section D the back of this form.	and th , on pag	le ge 13 at	Report affiliate	ceipt by U.S. ter from foreign e – net of foreign ix withheld	Payments by U.S. Reporter to foreign affiliate – net of U.S. tax withheld
Report these items based on the books of the U.S. Reporter. Enter amou paid, or entered into intercompany accounts, whichever occurred first.	nts rece	eived,	Bil. M	(1) il. Thous. Dols.	(2) Bil. Mil. Thous. Dols.
90. Interest on amounts reported in items 79 and 80, including in capital leases	iterest	on 3166	1 \$	Valle	3 \$
91. Royalties, license fees, and other fees for the use or sale of in property	ntangib	le 3167	1 ge	1.1.	3
92. Charges for use of tangible property including film and televirentals	sion ta		1 25		anderre
93. Allocated expenses and sales of services	m	3170	e ?	at rest	3
94. TOTAL — Sum of items 90 through 93	20	3180	\$	e	3
NOTE: Complete item 95 ONLY if item 93, column 1 or 2, has an er 95. Allocated expenses and sales of services by type — Enter the service of service of service 93. Additional instructions are found on page 13 at the back of Service number Type of service Accounting, auditing, and bookkeeping 2 Computer and information 3 Financial 4 Insurance Management, consulting 3 and public relations 8 All other	ervice r	orted in	1		3
			1		3
96. BEA USE ONLY Part IV — U.S. EXPORTS TO AND IMI	OPTS	3179			
Goods only valued f.a.s. at port of exportation; do i					, Part V.
IMPORTAL Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2004. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do not record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person. Foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference, the "shipped" basis nust be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; they should exclude services. Capital goods — Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods. Consigned goods — Include consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. In-transit goods — Exclude from exports and imports the value of goods that are in-transit. In-transit goods are goods that are in-transit. In-transit goods are goods that are intermediate	countri that cc lines b are go United and inn States Washi Packa impor export value of the and inn specifi should negoti Natur export or imp The tr produ should Electt export export	ry(ies) through v bountry(ies) only between the exp ods en route fro d States (such as i-transit exports to another part ington State via aged general u ts of packaged g ts and imports a of the media on information cor nports of custon ic user. This type d not be includer iated leasing fee ral gas distribu ted or imported port natural gas ansmission of n cing or wholesa d not be reporter ricity and wate ts and imports if rvice value. Rep	because orting an om one fs is from C. are good via a foo Canada) se comp general u it the full which ti that the full which ti that aned co nized sofe e of soft d as trade that you atural ga ling the d as trade that you atural ga ling the d as trade that you atural ga ling the d as trade the pro- mer – Rep f the pro- ort ONL ¹	that country(ies) nd importing cou foreign country to anada to Mexico ds en route from reign country (su). puter software use computer soft I transaction valu he software is recon the media. Do ftware designed t ware is considered de in goods. Also ftware that is to b Include the value in goods. Do not do not produce of as for others via a natural gas is con de in goods. bort the value of ed duct value can be Y the product val vice value (transi	via the United States), one part of the United ch as from Alaska to — Include exports and ware. Value such e, i.e., the market corded and the value not include exports o meet the needs of a do not include e used on networks. of natural gas that is include as an export or sell at wholesale. pipeline without hsidered a service and electricity and water as a separated out from ue (electricity and mission and
		TOTAL (1)		Shipped by U.S. Reporter(s) (2)	Shipped by other U.S. persons (3)
 U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port) 		Bil. Mil. Thous.	Dols. Bi	il. Mil. Thous. Do	ls. Bil. Mil. Thous. Dols.
97. Total goods shipped in FY 2004 from the U.S. to this affiliate	4173	\$	\$		\$
 U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port) 		TOTAL (1) Bil. Mil. Thous.	Dols. Bi		Shipped to other U.S. persons (3) Is. Bil. Mil. Thous. Dols.
98. Total goods shipped in FY 2004 to the U.S. by this affiliate Remarks	4178	\$	\$	1	\$

BE-10B(SF)	0								
Part	V — OTHER DETAILED See A	FINANCIAL AN Additional Instru	ID OPERATING ctions for Part V	DATA OF MAJOF on page 14 at the	RITY-OWNED FO back of this form	DREIGN A	FFILIATE —		
99. Is this a	majority owned affiliat								
2018 1			nd continue with	the Supplement A	on page 10.				
	ON OF SALES OR GRO	SS OPERATING	REVENUES	i		Jid			
100. Sales or gross operatin		Loca	l sales	Sales t	o U.S.	Sale	Sales to other countries		
revenue excludin sales tax	s, the sum of columns (2)	To other foreign	То	THO		• To oth			
a. Colum	in	affiliates of the U.S.	unaffiliated customers	To U.S. Reporter(s)	unaffiliated customers	affiliate the U	es of unaffiliated customers		
(1) equitem 3 colum	8 Bil Mil Thous Dole	Reporter(s) . (2)	(3) 🦯	(4)	(5)81	Report (6)			
(2).	1	2	3 60	4 PU S	areley	6	7		
	2054 \$ DEPRECIATION AND D		TAXES	\$	\$	\$	\$		
• INTEREOT,			orne	y _for			Amount Bil. Mil. Thous. Do		
of tax wit	income — Interest received the source. Inclu	red or due to the de all interest rec	affiliate from all p eipts included in	payors (including af items 41 and 44. D	ffiliated persons) o not net against	t .	1		
102. Interest	xpensed, item 102. expensed or capitalize	- Interest expe	nsed or capitalize	ed by the affiliate, p	baid or due to all	2124	\$1		
payees (i	ncluding affiliated person period depreciation an	s), gross of tax w	ithheld. Do not ne	et against interest i	ncome, item 101	. 2125	1		
equipmer	nt included in item 55.	ineur	-			2020	1		
royalty p	ther than income and p ayments) — Report all s or expenses in the incom	uch taxes and no	ntax payments w	hether or not inclu	ded in				
refunds o	r credits, to foreign gove value added, consumptio	rnments, their sul	odivisions and ag	encies for —					
servic	es that the affiliate sold; rty and other taxes on the			Ū					
	emaining taxes (other tha t and export duties, licens	• •		er navments or acc	cruals of				
	k liabilities (other than pro					2127			
performing F	AND DEVELOPMENT (on, amortization,	wages and salarie	es, property taxes a	and other		1		
NOTE — Iter	t income taxes), materials n 105 pertains to R&D pe	rformed by the f	oreign affiliate, ir	ncluding R&D perfo	ormed by the				
	thers under contract and ch National Science Foun				This is the				
· · ·	formed by the affiliate				F 0F	2138	\$		
INTANGIBL	E PROPERTY		-	-					
U.S. Rep	ceipts — Include royaltie orter and from all foreig intangible property.						\$		
107. Total pa	yments — Include royalt)	1		
intangible	ons other than the Ú.S. e property.	-	U 1	•		2134	\$		
	ENT BY STANDARD OC a list of the major SOC gr		SSIFICATION (SOC) — See Addit	tional Instructio	ons,	Number of employees		
	F EMPLOYEES — Sum o					0000	1		
108. Wanage	rial, professional and to	echnical employ	ees (SUC 11-29))		2066	1		
	r employees (SOC 31-5 COMPENSATION — Su		nd 111 equals ite	m 52		2067	Amount		
			·				Bil. Mil. Thous. Do		
110. Manage	rial, professional and to	echnical employ	vees (SOC 11-29))		2073	1 \$		
111. All othe	r employees (SOC 31-5	5)				2074	1 \$		
112. BEA USE ONLY	1	2	3		4		5		
Remarks	20/0				1				

BE-10B(SF) Attiliate ID Number	С
Part V — OTHER DETAILED FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE — Continu	ıed
 To be completed only if foreign affiliate is majority-owned 113. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (Life insurance carriers). 	
a. Of the total sales and gross operating revenues reported in item 38, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?	
 a. Of the total sales and gloss operating revenues reported in refin 30, coulin 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249? ²¹⁸⁰ Yes - Answer b and c No - Skip to 114 NOTE: Complete b and c ONLY if a is answered "Yes." b. Premiums earned - Report premiums, gross of commissions, included in revenue during the reporting wear. Calculate as direct premiums written (including renewals) included in revenue during the reporting wear. Calculate as direct premiums written (including renewals) included in revenue during the sales of cancellable to for an calculate as direct premiums. 	زج.
NOTE: Complete b and c ONLY if a is answered "Yes."	s. Dols.
 b. Premiums earned – Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies. 	
c. Losses incurred — Report losses incurred for the insurance products covered by b above. <u>Exclude</u> loss adjustment expenses and losses that relate to annuities. Also <u>exclude</u> losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.	
For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.	
For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.	
 114. WHOLESALE AND RETAIL TRADE INDUSTRY ACTIVITIES — Goods purchased for resale without further processing Wholesale trade industry activities include the wholesale trade of durable goods and nondurable goods. The wholesale trade of durable goods is covered by industry codes 4231 through 4239. The wholesale trade of nondurable goods is covered by industry codes 4241 through 4249. Retail trade industry activities are covered by industry codes 4410, 4420, 4431, 4440, 4450, 4461, 4471, 4480, 4510, 4520, 4530, and See the <i>Guide to Industry Classifications for International Surveys, 2002</i> for a detailed description of each of the wholesale and retained industry codes listed above. 	
a. Of the total sales and gross operating revenues reported in item 38, column 2, were any	
of the sales or revenues generated by wholesale or retail trade activities?	
1 2 No - Skip to Supplement A	
NOTE: Complete b and c ONLY if a is answered "Yes." (1) Bil. Mil. Thou	s. Dols.
b. Enter the cost of goods purchased for resale without further processing during the	
fiscal year that ended in calendar year 2004. BALANCES	
Close FY 2004 (Unrestated) (1) (2)	
Bil. Mil. Thous. Dols. Bil. Mil. Thou	s. Dols.
c. Enter the closing balances at the end of fiscal years 2003 and 2004 of the inventory of goods purchased for resale without further processing.	
further processing. 2185 \$ Remarks \$	

FOR (12/:	FORM BE-10B(SF) Supplement A (12/2004) U.S. DEPARTMENT OF COMMERCE	BEAUSE Affiliate ID Number Page No. of pages ONLY of this Supplement A	se
	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)	tion — Name of foreign affiliate as shown in item 2 of Form BE-10B(SF)	292
	Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully co consolidated foreign affiliate named in item 2, has a direct equity interest, but which al are not fully consolidated on this Form BE-10B(SF). Continue listing onto as many in	copied pages as needed. NOTE — Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or, per instructions, be listed on the BE-10A Supplement A of its U.S. Reporter.	
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF), BE-10B(SF), or BE-10B Mini for that affiliate, in which the reporting affiliate holds a direct equity interest	Affiliate identification number taken from the preprinted form BE-10B Mini, tit provided, of each foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the in column (1)	
	(1)	(2) (2) (2) (2) (2) (3) (2) (4) (5) (5) (5) (5) (5) (5) (5) (5) (5) (5	03
5002		» ve	%
5003		» » • •	%
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5011		* . %	%
5012		. %	%
5013		% · .	%
5014		% · · · · · · · · · · · · · · · · · · ·	%
5015		% .	%

FORM BE-10B(SF) Supplement B (12/2004)	ent B U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	BEA USE Affiliate ID Number Page No.	ofpages ment B
LIST OF AL	LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE	Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B(SF)	
		2	
Supplement B — This reporting consolidate must be more than 10	Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be	rm BE-10B(SF). jree with Part I,	The number item 3, of
	NOTE - Consolidate affiliates only if they are located in the same country and are in the same BEA 4-digit industry or are integral parts of the same business operation.	the same BEA 4-digit undustry or are integral parts of the same business operation.	
BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(SF)	Percer owners 200 Name of foreign affiliate which holds the direct equity interest in the foreign affiliate fisted in column (2) the fo	Percentage of direct ownership at close FY 2004 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2)
(1)	(2)	the n (current the n (current the n (current the n	(Enter percentage to the nearest tenth.) (4)
6002		nve for ht lin	
6003		y f ma sur for	
6004		orn vei mis	. %
6005			. %
6006		nr brn n-f	. %
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6008		ne es sul	. %
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6010		19. 19.	% .
6011		est	% .
6012		bou	% .
6013		de	
6014		nts	
6015			% .

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004 FORM BE-10B(SF) ADDITIONAL INSTRUCTIONS BY ITEM

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

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

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

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. See Additional Instructions for Part II, Section A, item 41 below. Holding companies (ISI code 5512) must should be reported in item 45. To be Holding companies (ISI code 5512) must show total income as reported in item 45. To be considered a holding company, income from equity investments (items 42) must be more than 50 percent of total income (item 45). In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512, (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 14.

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN

• 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 in this item. Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 14.
- **Income from equity investments in foreign affiliates** Report income from equity investments shown in item 57 of all foreign affiliates whether or not they are required to file a form BE-10B. Do not report interest income here. Report interest in item 41 or 44 as appropriate. 42.
- **Other income** Report income from other equity investments shown on line 58, non-operating income, and other income not included in items 41–43. 44
- **Cost of goods sold or services rendered and selling, general, and administrative expenses** Report operating expenses that relate to sales or gross operating revenues (item 41) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense. 46.
- **Foreign income taxes** Exclude production royalty payments and U.S. income taxes. 47.
- Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation Report the net effect of any minority interest in the income and expense items as a lump sum in this item. 48.

Section B -- Number of Employees and Employee Compensation

- 52. Employee compensation Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.
 - a. 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.) 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.

b. Employee benefit plans — Report employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post employment and post retirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer. only the contributions of the employer.

• Section C Balance Sheet of Foreign Affiliate

Current assets — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 60 (current liabilities and long-term debt). Include current trade accounts receivable, notes receivable, and other current receivables. Include certificates of deposits (CDs) representing cash on deposit with 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 58 (other noncurrent assets). Include inventories and other current assets, including land held for resale and current marketable securities. 54.

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 FAS 13. Exclude all other types of intangible assets, and land held for resale. (Unincorporated affiliate's possession whether or not carried on the affiliate's books or records. Insurance companies see **Special Instructions**, B.2., page 15.) page 15.)

- **Other noncurrent assets** Include the noncurrent portion of CDs representing cash on deposit with others and coming due more than 12 months from the balance sheet date; other 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 61 (other noncurrent liabilities). 58.
- 60. Current liabilities and long-term debt - Include current trade liabilities and long-term debt. Include current liabe inabilities and long-term debt. Include intercompany debt and debt with unaffiliated parties. Also include lease obligations capitalized per FAS 13 with an original maturity of more than one year or with no stated maturity.
- **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 58 (other noncurrent assets). Exclude long-term intercompany debt (include in item 60). 61.
- Capital stock and additional paid-in capital - Include 63. common and preferred, voting and nonvoting capital stock and additional paid-in capital.
- **Retained earnings (deficit)** Include earnings retained by the corporation and legally available for dividends and earnings 64. voluntarily restricted.
- All other components Include the cumulative balance of 66. unrealized gains and losses due to changes in the valuation of available-for-sale securities per FAS 115 and any other comprehensive income items required to be displayed separately from retained earning as per FAS 130.

• Section D Property, Plant and Equipment (PP&E)

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

For affiliates engaged in exploring for or developing natural resources, include exploration and development expenditures made during FY 2004 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 2004.

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

- Section A U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings
- 77. Dividends and distributed earnings - Report this item based **Dividends and distributed earnings** — 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 79.

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

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

79.- 80.

Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 79 and 80. Report the interest component under capital leases in item 90. Report the net rent for operating leases in item 92.

79. 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 2004 closing net book value of the leased equipment in column 1, and;

Include the FY 2003 closing net book value of the leased equipment in column 2.

Obtain the closing net book value of leased equipment from the books of the U.S. Reporter.

80. 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: rmati

Include the FY 2004 closing net book value of the leased equipment in column 1, and

Include the FY 2003 closing net book value of the leased equipment in column 2.

Obtain the closing net book value of leased equipment 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 Section C **Foreign Affiliate**

· N.

82.-84

Increase in U.S. Reporter's Equity Interest in This Affiliate — For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 82 or 84 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

85.-87.

Decrease in U.S. Reporter's Equity Interest in This Affiliate – For an affiliate that is sold, report the sale price in item 85 or 87 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 79 and 80) 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 85-87. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 83 as a capital contribution.

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

Include amounts for which payment was made in-kind. If a 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 79 and 80).

Interest — Report interest receipts and interest payments at gross. Do not net the receipts against the payments. 90. Interest

92. 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 lease dequipment on the books of the U.S. Reporter for the part of FY 2004 that the lease was in existence.) FY 2004 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 the part of FY 2004 that the lease was in existence.)

- 93. 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, the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" (item 44 of this form and item 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 (item 41 of this form and item 37 of Form BE-10A). Telecommunications carriers should **not** include receipts and payments for message telephone services. Report data for these services on Form BE-20 (Benchmark) or BE-25 (Quarterly Survey of Transactions between U.S. and Unaffiliated Foreign Persons in Selected Services and in Intangible Assets). Assets).
- 95. Allocated expenses and sales of services by type -
- a. Accounting, auditing, and bookkeeping services Receipts and payments for services related to recording of commercial transactions for businesses and others; preparation of financial statements, budgets, tax returns, billing, payroll, and other financial records; auditing and examination of accounting records and financial statements. Exclude data processing and tabulating services; instead, include them in computer and information services. form
 - b. Computer and information services Receipts and payments for:
 - 1 Data entry processing (both batch and remote), and tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web site design); integrated hardware/software systems; and other computer services (e.g., timesharing, maintenance, web site management, and repair).
 - 2. Business and economic data base services, including Business and economic data base services, including business news, stock quotation, and financial information services; medical legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.

Exclude operational leasing of computer and data equipment; rights to use, distribute, or reproduce general use software; and prepackaged computer software physically shipped to or from the United States and reported on import or export declarations.

- c. Financial services Receipts and payments for the following types of financial services:
 - Brokerage including foreign exchange brokerage,
 - Private placement of securities,
 - Underwriting of securities,
 - Financial management,
 - Credit-related services,
 - Financial advisory and custody services,
 - Securities lending,
 - Origination fees in connection with over-the-counter derivative financial instruments, but only if the fees are separately identified in transaction documentation issued by the dealers in the instruments to the customers, and are not considered undifferentiated components of overall trading or market making gains,
 - Asset pricing,
 - Security exchange listing fees,
 - Demand deposit fees,
 - Securities rating services,
 - Electronic funds transfer,
 - Check processing fees,
 - Mutual fund exit fees, load charges, and "12b-1" service fees.
 - Securities redemption or transfer,
 - ATM network services.
 - Securities or futures clearing and settling services.

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

DO NOT report as financial services:

- Fees for commodity or merchandise brokerage services,
- Earnings from buying and selling (i.e., trading) commercial paper or other securities for your own account,
- Gains or losses due to selling or revaluing securities.
- Funding for sales promotion and representative offices (report in "other" services),
- Interest under repurchase or reverse repurchase agreements,
- Earnings from dealer markups on buy and sell transactions (i.e., bid/ask price spreads),
- Real estate brokerage fees,
- Business brokerage fees,
- Annuity purchases and payments to annuitants,
- Pension fund contributions and benefits, •
- Earnings of principals from buying and selling of financial instruments,
- Bid/ask price spreads and trading profits on dealing in foreign currencies, securities, and other financial instruments,
- Insurance premiums and losses, and commissions on insurance,
- Interest and dividend receipts and payments
- d. Insurance services Column 1 includes amounts received by the U.S. Reporter from the foreign insurance affiliate for losses incurred by the U.S. Reporter under primary insurance sold to the U.S. Reporter by the foreign affiliate. Column 2 includes premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate affiliate.

Also includes receipts and payments for services auxiliary to insurance, such as agent's commissions, actuarial services brokering and agency services and salvage administration services

- e. Management, consulting, and public relations services Includes expenses allocated by the U.S. Reporter to the foreign affiliate for management, consulting, and public relations services performed by the U.S. Reporter or someone other than the U.S. Reporter and charged to the U.S. Reporter.
 - **EXCLUDES** the following types of services:

Computer consulting services — (include in other.)

Management of health care facilities - (include in other.)

Consulting engineering services related to actual or proposed construction projects — (include in other.)

Public relations services that are an integral part of an advertising campaign (include in other.)

- f. Research, development, and testing services Receipts and payments between the U.S. Reporter and the foreign affiliate for commercial and noncommercial research, product development services, and testing services.
- **Transportation** Column 1 includes amounts received by the U.S. Reporter from the foreign affiliate for carrying goods from the United States to foreign destinations and between foreign destinations. Column 2 includes amounts paid by the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes amounts for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods from for includes the U.S. Reporter to the foreign affiliate for carrying goods form for includes the U.S. Reporter to the foreign affiliate for carrying goods form for includes the U.S. Reporter to the foreign affiliate for carrying goods form for includes the U.S. Reporter to the foreign affiliate for carrying goods form for includes the U.S. Reporter to the foreign affiliate for carrying goods form for includes the U.S. Reporter to the foreign affiliate for carrying goods form for includes the U.S. Reporter to the foreign affiliate for carrying goods form for includes the U.S. Reporter to the foreign affiliate for carrying goods form for includes the U.S. Reporter to the foreign affiliate for carrying goods form for includes the foreign affiliate for car foreign countries to U.S. destinations or between foreign destinations.

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

100. 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 instrument or real estate) use the country of location of the intermediary.

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

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

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

Applied research applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge

that has specific commercial objectives with respect to new products, services, processes, or methods.

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

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

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

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

108.--111.

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Employment by Standard Occupation Classification (SOC)

Managerial, professional and technical employees — Covers employees in SOC groups 11–29 listed below:

- 11 Management Occupations13 Business and Financial Operations Occupations 13 -
- 15 -Computer and Mathematical Occupations
- Architecture and Engineering Occupations 17 _
- 19 Life, Physical, and Social Science Occupations Community and Social Services Occupations 21 -
- 23 -Legal Occupations
- Education, Training, and Library Occupations
 Arts, Design, Entertainment, Sports, and Media Occupations
- 29 Healthcare Practitioners and Technical Occupations

All other employees — Covers employees in SOC groups 31–55 listed below:

- 31 Healthcare Support Occupations33 Protective Service Occupations
- Food Preparation and Serving Related Occupations 35 -
- Building and Grounds Cleaning and Maintenance 37 Occupations Personal Care and Service Occupations
- 39
- Sales and Related Occupations 41 43 _
- Office and Administrative Support Occupations Farming, Fishing, and Forestry Occupations Construction and Extraction Occupations 45 -
- 47 -
- Installation, Maintenance, and Repair Occupations Production Occupations Transportation and Material Moving Occupations 49 _
- 51 -
- 53 -
- _ Military Specific Occupations 55

The **SOC User Guide** can be found at the Bureau of Labor Statistics web site www.bls.gov. Select Standard Occupational Classification (SOC).

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

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

- 1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies Include in item 43 Include in item 43:
 - impairment losses as defined by FAS 115,,
 - · realized gains and losses on trading or dealing,
 - unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
 - goodwill impairment as defined by FAS 142.

EXCLUDE from item 43, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in item 67 (all other components of accumulated other comprehensive income (loss)).

EXCLUDE from item 43, income from explicit fees and commissions. Include income from these fees and commissions as part of your income from operations in items 30 through 37.

- 2. Real estate companies Include in item 43:
 - impairment losses, as defined by FAS 144,
 - · goodwill impairment as defined by FAS 142, and

EXCLUDE the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 38 column 2, 41, and 100. Such expenses, including the net book value of the real estate sold, should be reported as costs of goods sold in item 46. Do not net the expenses against the revenues.

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

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, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department such as: departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as: 1. non-trusteed or free account assets and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet not in the liability section.
- 2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate. form
- 3. Instructions for reporting specific items
- a. Sales or gross operating revenues, excluding sales taxes (item 41) Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments

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3252

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

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

MINING

- Oil and gas extraction 2111
- 2121 2123 Coal Nonmetallic minerals
- 2124 Iron ores
- 2125 2126 Gold and silver ores
- Copper, nickel, lead, and zinc ores Other metal ores 2127
- 2132 Support activities for oil and gas operations Support activities for mining,
- 2133 except for oil and gas operations

UTILITIES

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

CONSTRUCTION

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

MANUFACTURING

- Animal foods 3111
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products 3114
- Fruit and vegetable preserving and specialty foods 3115 Dairy products 3116 Meat products
- 3117 Seafood product preparation and
- packaging Bakeries and tortillas 3118
- 3119 3121 Other food products
- Beverages
- 3122 Tobacco 3130 Textile mills
- 3140 Textile product mills
- 3150 Apparel
- Leather and allied products 3160
- 3210 3221 Wood products
- Pulp, paper, and paperboard mills Converted paper products 3222
- Printing and related support activities 3231
- Integrated petroleum refining 3242 and extraction
- 3243 Petroleum refining without extraction
- Asphalt and other petroleum 3244 and coal products
- 3251 Basic chemicals

FORM BE-10B(SF) (REV. 12/2004)

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 3255 3256 3259 Other chemical products and preparations Plastics products Rubber products 3261 3262 Clay products and refractories Glass and glass products Cement and concrete products

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SUMMARY OF INDUSTRY CLASSIFICATIONS

- 3271 3272
- 3273
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills and
- ferroalloys Steel products from purchased 3312 steel
- Alumina and aluminum 3313 production and processing Nonferrous metal (except
- 3314 aluminum) production and processing
- Foundries 3315
- Forging and stamping Cutlery and handtools 3321 3322
- 3323 Architectural and structural metals Boilers, tanks, and shipping containers 3324
- 3325 Hardware
- Spring and wire products 3326
- Machine shops; turned products; and screws, nuts, and bolts Coating, engraving, heat treating, and allied activities Other fabricated metal products 3327 3328
- 3329
- Agriculture, construction, and 3331 mining machinery
- Industrial machinery Commercial and service industry 3332 3333
- 3334
- machinery Ventilation, heating, air-conditioning, and commercial refrigeration equipment 3335
- Metalworking machinery Engines, turbines, and power transmission equipment 3336
- Other general purpose machinery 3339 3341 Computer and peripheral
- equipment Communications equipment 3342
- 3343 Audio and video equipment
- Semiconductors and other electronic components 3344
- Navigational, measuring, electromedical, and control 3345
- instruments 3346 Manufacturing and reproducing
- magnetic and optical media Electric lighting equipment Household appliances 3351
- 3352 3353
- Electrical equipment 3359 Other electrical equipment and

Page 15

components

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 43.

297

- Certain realized and unrealized gains (losses) (item 43) See Special Instructions, A.1. b
- c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 46) Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.
- d. Current assets (item 54) Include current items such as agent's 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 (item 60)** 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.
- **Expenditures for property, plant, and equipment (item 73)** 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").
 - Motor vehicles 3361
 - Motor vehicle bodies and trailers Motor vehicle parts 3362
 - 3363
 - Aerospace products and parts Railroad rolling stock Ship and boat building 3364
 - 3365
 - 3366
 - 3369 Other transportation equipment 3370 Furniture and related products
 - 3391 Medical equipment and supplies
 - 3399 Other miscellaneous

wholesalers

4235 Metal and mineral (except

wholesalers

MERCHANT WHOLESALERS

4241 Paper and paper product

NONDURABLE GOODS

manufacturing

WHOLESALE TRADE

4232

4233

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4237

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4239

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4245

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4249

AND BROKERS

MERCHANT WHOLESALERS, DURABLE GOODS 4231 Motor vehicles and motor vehicle

parts and supplies merchant

Furniture and home furnishing

merchant wholesalers Lumber and other construction

Professional and commercial equipment and supplies merchant wholesalers

petroleum) merchant

4236 Electrical and electronic goods merchant wholesalers

materials merchant wholesalers

Hardware, and plumbing and heating equipment and supplies merchant wholesalers

Machinery, equipment, and supplies merchant wholesalers

Miscellaneous durable goods

merchant wholesalers Drugs and druggists' sundries merchant wholesalers

merchant wholesalers Grocery and related product merchant wholesalers

Chemical and allied products

Petroleum and petroleum products merchant wholesalers

Beer, wine, and distilled alcoholic

Miscellaneous nondurable goods

beverage merchant wholesalers

Farm product raw material merchant wholesalers

merchant wholesalers

merchant wholesalers

ELECTRONIC MARKETS AND AGENTS

4251 Wholesale electronic markets and

agents and brokers

Apparel, piece goods, and notions

merchant wholesalers

SUMMARY OF INDUSTRY CLASSIFICATIONS

RETAIL TRADE

- Motor vehicle and parts dealers 4410 4420 Furniture and home furnishings stores
- 4431 Electronics and appliance stores 4440 Building material and garden
- equipment and supplies dealers Food and beverage stores 4450
- 4461 Health and personal care stores
- 4471
- Gasoline stations Clothing and clothing accessories 4480 stores
- 4510 Sporting goods, hobby, book, and
- music stores General merchandise stores 4520
- Miscellaneous store retailers 4530 4540 Nonstore retailers
- TRANSPORTATION AND WAREHOUSING
- 4810 Air transportation
- Rail transportation 4821
- Petroleum tanker operations Other water transportation 4833
- 4839
- 4840 Truck transportation 4850
- Transit and ground passenger transportation
- Pipeline transportation of crude 4863 oil, refined petroleum products,
- and natural gas Other pipeline transportation 4868 Scenic and sightseeing 4870
- transportation
- Support activities for transportation 4880
- 4920 Couriers and messengers
- 4932
- Petroleum storage for hire Other warehousing and storage 4939

INFORMATION

- 5111 Newspaper, periodical, book, and
- directory publishers Software publishers Motion picture and video 5112 5121
- industries
- Sound recording industries Radio and television broadcasting 5122 5151
- 5152 Cable and other subscription
- programming
- Internet publishing and broadcasting 5161
- Wired telecommunications 5171 carriers
- Wireless telecommunications 5172 carriers (except satellite)
- 5173 **Telecommunications resellers**
- 5174 Satellite telecommunications
- Cable and other program 5175 distribution
- 5179
- Other telecommunications Internet service providers and 5181 web search portals
- 5182 Data processing, hosting, and related services
- 5191 Other information services

FINANCE AND INSURANCE

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

REAL ESTATE AND RENTAL AND

- 5310 Real estate
- Automotive equipment rental and 5321 leasing
- Other rental and leasing services 5329 5331 Lessors of nonfinancial intangible assets (except copyrighted works)

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

MANAGEMENT OF COMPANIES AND ENTERPRISES

- 5512 Holding companies, except bank holding companies
- 5513 Corporate, subsidiary, and regional management offices

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ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

- Office administrative services Facilities support services Employment services 5611
- 5612
- 5613
- 5614 Business support services 5615 Travel arrangement and reservation services
- 5616 5617 Investigation and security services

2

- 5617 Services to buildings and dwellings 5619 Other support services 5620 Waste management and
- remediation services
 - **EDUCATIONAL SERVICES**
 - 6110 Educational services

HEALTH CARE AND SOCIAL

- ASSISTANCE
- 6210 Ambulatory health care services 6220 Hospitals
- Nursing and residential care facilities 6230
- 6240 Social assistance
- ARTS, ENTERTAINMENT, AND RECREATION
- 7110 Performing arts, spectator sports,
- and related industries 7121 Museums, historical sites, and
- similar institutions 7130 Amusement, gambling, and
- recreation industries

ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation
- 7220 Food services and drinking places

OTHER SERVICES

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

PUBLIC ADMINISTRATION

9200 Public administration

BE-10B Mini

1050

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U.S. DEPARTMENT OF Economics and Statistics Admin BUREAU OF ECONOMIC A	nistration	U.S.	BENCHMARK DIRECT INVES DATORY — CONF	STMEN	T ABROA	١D
FORM BE-10B Mini (Report fo		-	11/2004)	14	6	
	.S. Reporter required	to file fewer than 50 For I to file 50 or more Form				
MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis	BEA USE ONLY	Affiliate ID Number	lons	<i>ир.</i>	6~	entsim
BE-69(A) Washington, DC 20230 OR	1. Name of U.S. Rep	porter of foreign affiliate				K
DELIVER REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis	2. Name of foreign <i>this affiliate with</i>	affiliate being reported – the Bureau of Economic				uently for
BE-69(A) Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005	orical sur		n-for-			
Please read the <i>Instruction Bookie</i> "Additional" Instructions specific report forms for banks and the <i>Inst</i>	to line items are pro	vided at the back of this	orting requirements, b form. For banks includi	efore comp ng bank hc	pleting this forn Iding compani	n. es, see the
• Who must report — The U.S. Re						
(1) each nonbank foreign affiliat provision for foreign income than \$25 million (positive or	taxes was greater the	an \$10 million (positive o	or negative), but for wh	g sales taxe ich no one	es; or net incon of these items	ne after was greater
NOTE — If the foreign affilia requirements for form BE-10 forms.	B(LF), BE-10B(SF) and	BE-10A SUPPLEMENT	A. The foreign affiliate	must be rep	ported on one o	of those
Foreign affiliate's 2004 fiscal Instruction Booklet, Part II.A.	year — The foreign a	affiliate's financial reporti	ng year that has an en	ding date ir	n calendar year	2004. See
 Translation of foreign currence (FAS 52). See Instruction Books 		rating data into U.S. d	ollars — Use U.S. gen	,	pted accountin Mil. Thous	
Currency amounts — Report in enter amounts in the shaded port	tions of each line. EX	CAMPLE — If amount is	\$1,334,891.00, report a		1 335	
 If an item is between + or - \$500. Contact us for help — Telephon 	· ·		-	gov.		
Part I — IDENTIFICATI	ON OF FOREIGN AF	FILIATE — See Additio	onal Instructions for F	Part I on pa	ge 4 of this for	<i>m.</i>
3. Country of location — Countr carried out — Mark (X) one.	y in which this fore	eign affiliate's physica	assets are located o	or where it	ts primary act	ivity is
1007 1601 Australia 1307 1202 Brazil 1308 1100 Canada 1611 1650 China 1314	France 161 Germany 121 Hong Kong 131 Italy 132	I3 Mexico I9 Netherlands	27 United Kingdon			
					Month Day	Year
 The ending date of this foreig Did the foreign business enter 			S. Reporter during tl	ne fiscal y	ear?	2004
1010 1 1 Yes	U.S. Reporter – Mar	k (X) one 🚽		Month	Year	
2 1 □ Establish t 2 2 □ Acquire a	the foreign affiliate voting interest of 1 ing foreign compar	? 0 percent or more	Enter date 🛛 🍑	3 		
1 3 No					Percent of o	unauchin at
Ownership interest in this For Percent of voting stock or equity unincorporated affiliate.	• ,	•		-	Close of fisca	
				-	interest (1)	(2)
6. Direct ownership interest hele	d by U.S. Reporter ı	named in item 1		1012	. %	. %
7. Indirect ownership interest he Instruction Booklet, Part I.A.2., or here, complete item 9.)				1020		3%

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Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued										
9. Identification of foreign affiliate parent(s) — If there is a of ownership of each foreign affiliate of the U.S. Reporter na foreign affiliate. Also, for each foreign affiliate in column (a) column (c) the name of the foreign affiliate that holds a direct	amed in item 1 h that is below th	olding a direct ownership e first tier in its ownership	intere	st in this						
Foreign affiliate holding direct ownership intere	est in this foreigr	n affiliate		Name of foreign affiliate, if						
Name and ID Number Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate Close FY 2004 (b)		any, in ownership chain that holds direct interest in foreign affiliate named in column (a)						
a. 1191				onde.						
	iorm)	rpore at		respe						
b. 1192	tion	ins curv								
c. TOTAL	ng 4									
10. What is the major product produced or sold, or the major state what is done to it, i.e., whether it is mined, manufacture "Manufacture widgets.") 1029 1029	ed, sold at whol	formed, by this foreign esale, packaged, transpor	affilia ted, eta	ate? If a product, briefly c. (For example,						
This and 'Culliplin'										
11. Industry classification of foreign affiliate (based on sather 4-digit International Surveys Industry (ISI) code(s) for the amount of the affiliate's sales. A list, and an explanation of, t Industry Classifications for International Surveys, 200 Forms BE-10B(LF) and (SF).	e industry group the ISI codes are	that accounts for the larg given in the Guide to	est	1039						
Part II — FINANCIAL AND OP See Additional Instruct			TE —							
Section A — Income Statement Items				Amount						
				Bil. Mil. Thous. Dols.						
12. Sales or gross operating revenues, excluding sales tax	es		2041	\$						
13. Certain realized and unrealized gains (losses)			2044	\$						
14. Foreign income taxes – Provision for foreign income taxes	s for FY 2004.		2048	1 \$						
15. Net income (loss)			2051	1 \$						
Section B — Number of Employees and Employee Compe	ensation			Number of employees						
16. Total number of employees			2065							
17. Total employee compensation				Amount Bil. Mil. Thous. Dols.						
a. Wages and salaries — Employees' gross earnings (befo payments by the employer to employees; AND	. ,									
 b. Employee benefit plans — Employer expenditures for a Section C — Balance Sheet Items 	all employee ber	nefit plans	2070	\$						
18. Property, plant, and equipment, net			2153	\$						
19. Total assets			2090	1 \$						
			_	1						
20. Total liabilities Section D — Selected Data for Current Period (Do not rep	port cumulativ	re amount)	2094	\$ 1						
21. Expenditures for new and used property, plant and equ timber, mineral and like rights owned, structures, machinery depreciable property; construction in progress; and capitalize exploration and development costs, but excludes other types resale.	- uipment (PP&E v, equipment, spo ed and expensed) — PP&E includes land, ecial tools, and other d tangible and intangible	2164	\$						
Part III — DEBT AND OTHER INTERCOMPANY BALAN	ICES BETWEEN	I THE U.S. REPORTER A		HE FOREIGN AFFILIATE						
Include current and long-term items and indebtedness resulting f Instructions Part III, B. on page 20 of the BE-10B(LF) long form or	rom a capital lear r page 13 of the l	ase. See Additional BE-10B(SF) short form.		According to books of foreign affiliate Bil. Mil. Thous. Dols.						
22. Liabilities owed to the U.S. Reporter by the foreign aff	iliate — Close	FY 2004	3153	\$						
23. Receivables due to the foreign affiliate from the U.S. R	Reporter — Clo	se FY 2004	3154	1 \$						
24. BEA USE 1 2		3		4						
3155										

Affiliate ID Number

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IMPORTANT NOTES

th lee S C C C C C C C C C C C C C C C C C C	 Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2004. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do not record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States (such as from One foreign country (such as from Alaska to Washington State via a foreign country (such as from Alaska to Washington State via Canada). 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 is, i.e., on the basis of when and to (or by) whom the goods were charged. The "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 is. If there is a material difference, the "shipped" basis must be used or adjustments made to the data should include goods only; they should exclude services. Capital goods — Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporanily outside the United States (such as frade in goods. Bo not include as an export on regriter when shipped or received, even though they are not normally recorded as sales on purchases, or entered into interview. Consigned goods — Include consigned goods in the trade figures when shipped to received, even though they are not normally recorded as sales or purchases, or entered into interview as that you do not produce or specificity and water as exports of the product value (effective). Do NOT report the service value (framsmission of natural gas for others via e speparated out from interview) reside									
						Amount				
		OODS TO THIS FOREIGN A		.S. port)		Bil. Mil. Thous. Dols.				
	-	pped in FY 2004 from th			417	3 \$ 1				
		DODS FROM THIS FOREIGN pped in FY 2004 to the L		. foreign port)	417	3 \$				
		R DETAILED FINANCIAL	AND OPERATING DAT	A OF FOREIGN	AFFILIATE — To be	completed only if foreign				
27.	ls this a majorit	affiliate is majority-own y owned affiliate?	ed — <i>See Additional In</i>	structions for i	Part V on page 4 of	this form.				
2,.	2018 1 1 1	Yes — Continue with item 2 No — Do not complete item								
		SALES OR GROSS REV	ENUES							
28.	Sales or gross operating revenues, excluding sales taxes a. Column	TOTAL Column (1) equals the sum of columns (2), (3) and (4)	Local sales		Sales to U.S.	Sales to other countries				
	(1) equals item 12.	(1) Bil. Mil. Thous.	Dols. (2)		(3)	(4)				
		1	3	5	(0)	7				
	2054	\$	\$	\$		\$				
		·	·			Amount Bil. Mil. Thous. Dols.				
29.		depreciation and depleti	on — Current-period cha	rges against prop	perty, plant,	1				
30	and equipment	an income and payroll ta	ves) and nontax navm	ants (other than	202) \$ 1				
	royalty paymen revenues or expe	ts) — Report all such taxes inses in the income statement	and nontax payments w ent. Include amounts paid	hether or not inc or accrued for t	luded in					
		s, to foreign governments, t dded, consumption, and ex	Ũ		ds and services					
	that the affilia	te sold; other taxes on the value of	assate and canital:	, C						
		g taxes (other than income	•							
	C. Any remaining		and payron taxes/, and							
	d. Import and ex	port duties, license fees, fir	nes, penalties, and all oth	er payments or a Iral resources).	ccruals of 212	7 \$				
31.	d. Import and ex nontax liabiliti		nes, penalties, and all oth	er payments or a ral resources).	ccruals of 212	7 \$				
31.	d. Import and ex nontax liabilit	port duties, license fees, fir	nes, penalties, and all oth oyalty payments for natu	ral resources).	ccruals of 212	4				
_	d. Import and ex nontax liabiliti BEA 1040 1	port duties, license fees, fir	nes, penalties, and all oth oyalty payments for natu	ral resources).	ccruals of 212	7 \$ 4 4 4				
32.	 d. Import and exponential interview of the importance of	port duties, license fees, fir	nes, penalties, and all othe oyalty payments for natu 2	aral resources).	ccruals of 212	4				

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004 FORM BE-10B Mini ADDITIONAL INSTRUCTIONS BY ITEM

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

- 3. Country of location If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the user. during the year.
- 6. Ownership interest held 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. Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

- Section A Income Statement Items
 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 codes 5243 and 5249 should include gross investment income on this line.
 Holding companies (ISI code

or a filiates that it holds must constitute a majority of its total income. In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512 (holding company) is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

Dealers in financial instruments see Special Instruction A.1, on page 22 of the BE-10B(LF) long form or page 14 of the BE-10B(SF) short form; insurance companies see Special Instructions B.3.a. on page 22 of the BE-10B(LF) long form or on page 15 of the BE-10B(SF) short form.

- Certain realized and unrealized gains (losses) item 44 on form BE-10B(LF) long form or item 43 on form BE-10B(SF) short form. - See
- **14. Foreign income taxes** Exclude production royalty payments and U.S. income taxes.
- 15. Net income (loss) Net income for the year, after provision for foreign income taxes, but before provision for common and preferred dividends. Include income from equity investments and realized and unrealized gains (losses) (net of income tax effects) included in the distribution of net income. determination of net income.
 - Section B Number of Employees and Employee Compensation
- 16. Number of Employees Employees on the payroll at the end of FY 2004 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 2004. If the number of employees at the end of FY 2004 (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 2004. 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.
- **17. Employee Compensation** Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.

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 raid to independent paragraph who are not employees. 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 Ctraining programs, and reimbursement of business expenses.

survey b. **Employee benefit plans** — Report employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post employment and post retirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

Section C — Balance Sheet Items

- Property, plant, and equipment, net Report NET book value of land, timber, mineral rights and similar rights owned. Also include net book value of structures, machinery, equipment, special Include net book value of structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS 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.3.i. on page 22 of the BE-10B(LF) long form. form.
 - Section D Selected Data for Current Period
- **21. Expenditures for new and used property, plant, and equipment (PP&E)** Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Do not include items the affiliate has sold under a capital lease.

Exclude from expenditures all changes in PP&E, resulting from a change in the entity (e.g., mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2004.

For foreign affiliates engaged in exploring for or developing natural resources, include exploration and development expenditures made during FY 2004 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Do not include adjustments for expenditures obscrede against income in prior verse but subsequently capitalized charged against income in prior years but subsequently capitalized during the FY 2004.

Insurance companies see Special Instructions B.3.h. on page 22 of the BE-10B(LF) long form or B.3.f. on page 15 of the BE-10B(SF) short form.

Part V — OTHER DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

28. Distribution of sales or gross operating revenues

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

	322			
BE-10	Claim	for	Not	Eiling
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OMI	3 No.	0608-0049:	Approval	Expires	9/30/20

BE-10 Claim for Not Filing OMB No. 0608-0049: Approval Expires 9/30/2007												
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BE-69(A) Washington	, DC 20230		1. Name and	Name and address of U.S. Reporter								
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DELIVER REI				ect Invectment Abroad = 12004 is required from any US person that had a foreign affiliate - that is								
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BE-69(A) Shipping an	d Receiving	,				:5	nu	25 ັ				
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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 2004 fiscal year. (The U.S. person's 2004 fiscal year is defined to be the person's financial reporting year that has an ending date in calendar year 2004.) 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 c			, requires the	t all per	sons subje	ct to the report	ing requirem	ents of the	BE-10 survey respo	ona, whether or		
It also require by written ing	s that perso	ns, or their	agents, who	are con	tacted by B	EA about repo	rting in this s	urvey, eith	er by sending them	report forms or		
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Web site wwv	v.bea.gov. C	contact us f	or help by tel	e Guide ephone	to Industry at 202-606-	5566 or by e-m	ail be10/11@	onal Surve bea.gov.	ys, 2002, visit the B	EA		
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A. This U.	S. person di	id not own	or control, d r an equivale	irectly an nt intere	nd/or indire st in an un	ectly, 10 percen incorporated fo	t or more of toreign busine	the voting s	securities of an inco se (including a brar	orporated ach or		
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1 1	The owners	are citizens	of a foreign	country	who (a) are	e resident in the	e U.S. as a re	sult of offic	cial employment by	a foreign		
g t	government han one yea	(including ar.	the immediat	e family Name	of such pe	ersons), or (b) h	lave been and	d expect to	be resident in the	U.S. for less		
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FORM BE-10A BANK (Repo	rt for a U.S. Repor	ter that	is a Bank)	(REV. 12/2004)				
) report is due on the folk a U.S. Reporter required t a U.S. Reporter required	to file fewer	r than 50 Form					
MAIL REPORTS TO:	BEA USE ONLY	•	ID Number	101	15	12.	101	D C
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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	ey ormat	Dertant	rms a	urve	N-rest		
Please read the Instruction Bookle Booklet , Part I.C., has information provided at the back of this form.	for U.S. Reporters and fo	preign affilia	ates that are b	anks. "Addit	ional" Ins	structions sp	ecific to line ite	ems are
For purposes of the BE-10 survey, banks, Edge Act corporations, fore bank holding companies, and fina • Who must report — Form BE-	eign branches and agenci ncial holding companies 10A BANK must be filed	ies of U.S. k under the 0 by each U.S	banks whether Gramm-Leach S. person that	or not they a Bliley Act. is a bank and	accept dep d has one	oosits abroad, or more foreig	savings and lo gn affiliates rep	ans, oortable
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 Note: A U.S. Reporter that is n subsidiaries or units, on Form I is not required to report. U.S. Reporter's 2004 fiscal y 	3E-10A BANK. (However,	if the bank	, including its	domestic sub	osidiaries,	does not have	e a foreign affil	iate, it
 Instruction Booklet, Part II.A. Currency amounts — Report enter amounts in the shaded p If an item is between + or – 	t in U.S. dollars rounde portions of each line. EXA	AMPLE – If	amount is \$1,	334,891.00, re	eport as	Bil. Mil. 1	Thous. Dols	
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• Contact us for help — Teleph	none: 202–606–5566; FAX:	: 202–606–5	312 or 5317; E	-mail: be10/1	1@bea.go	v.		
Public reporting burden for this B BE-10B Mini, and/or BE-10B BA instructions, searching existing da information. Send comments rega Washington, DC 20230; and to the	NK) is estimated to an avita sources, gathering and arding this burden estimation	verage 110 d maintainii te to Direct	hours per res ng the data ne or, Bureau of	ponse. This b eded, and co Economic An	ourden inc mpleting alysis (BE	ludes time for and reviewing -1), U.S. Depa	reviewing the collection rtment of Com	of merce,
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CONFIDENTIALITY	provides that your report s. Without your prior wri that allows it to be indivi ation, or regulation. Copi	tten permis idually iden	sion, the info tified. Your re	rmation filed port cannot b	in your re be used fo	port cannot be r purposes of	e presented in	cal a
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PERSON TO CONSULT CONCERNIN REPORT — Enter name and address	IG QUESTIONS ABOUT TH	lis					ertifies that this	
Name			instructions that, in acco	s, is complete ordance with	, and is su Part IV.E (of the Instruc	e applicable curate except tion Booklet ,	
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FAX NUMBER Area code Number			Telephone nun			FAX number		
May we use e-mail to correspond with relating to this survey, including quest information about your company that of confidential? (Note that electronic mail we will treat information we receive as not necessarily secure against intercep	ions that may contain you may consider is not inherently confidentia confidential, but e-mail is	¹⁰⁰⁰ ¹ 1 [il; ¹ 2 [Yes — If yes provid e-mai	, please de your I address. →	E-mail add	ress		

304 BE-10A BANK					
Pa See Additiona	nt I – IDENTIFICATI Instructions for Pa	ON OF U.S. REPORT ort I on page 7 at the ba	ER ack of this form.		
2. Form of organization of U.S. Reporter -	— Mark (X) one.				
1002 1 Corporation					
			٨.		
			Jalio		
3. If the U.S. Reporter is a corporation, is voting stock by another U.S. business			e than 50% of its	<u>بر</u>	
definition of fully cor the claim to BEA and	ness enterprise with who nsolidated U.S. domestic I forward the remainder e consolidated. If this ca	G." On the claim, mark (X ose data your data will be to business enterprise. (Se of the BE-10 survey pack nnot be done, please cor	e consolidated in accor e Instruction Booklet, et to the U.S. business	dance with the Part I.B.1.b.) Submit enterprise with who	L .
4. Enter Employer Identification Number(s) used by U.S. Repor	ter to file income and p	ayroll taxes. Show		
additional numbers on a separate sheet if r	S 2		su.		
		en to			
5. The number of foreign affiliate reports		na			
1 give the	so have exempt foreign requested information nent in the number give	affiliates, list them on the for each. (Do not include n here.)	e BE-10A BANK SUPPL foreign affiliates listed	EMENT A and on the	
6. The ending date of this U.S. Reporter's					
Month Day Year					
1006 1 2004					
7. Was there a change in the entity due to or principles during FY 2004 that cause	o mergers, acquisition	s, divestitures, etc., or	a change in accoun	ting methods	
$1007 \frac{1}{2} \text{ Yes}$		Testaleu:			
8. If the U.S. Reporter is a corporation, ar consolidated U.S. Reporter? See Instruction			efinition of fully		
1009 1 1 Yes					
1 2 No — PERMISSION MUST I BASIS. You must file	a separate Form BE-10/	D OF, AND GRANTED BY A or BE-10A (BANK) for e form BE-10A or BE-10A (B	ach unconsolidated U.	UNCONSOLIDATED S. domestic entity.	
			, intro being med.		
					-
Industry classification of fully consolidate	ed domestic U.S. Repo	rter, (based on sales o	r gross operating rev	/enues .) Enter in	
columns (1) and (2) respectively, the 4-digit Interinative U.S. Reporter, enter a 4-digit ISI code b Surveys, 2002, for a full explanation of each of	based on its last active p	eriod. See the Guide to	Industry Classificati	ons for Internation	nal
			101	Sales or gros	
			ISI code	(2)	_
			(1)	Bil. Mil. Thous.	
9. BANKING (depository institutions — IS	l code 5221)	1015	5221	\$ 2	
10. 2nd largest sales or gross operating i	revenues	1016	1	2	<u>i</u> 1
11. 3rd largest sales or gross operating r	revenues	1017	1	2	
12. 4th largest sales or gross operating r	evenues	1018	1	2	i
13. 5th largest sales or gross operating m	evenues	1019		2	
14. Sales or gross operating revenues no	ot accounted for above.	1026			
15. TOTAL SALES OR GROSS OPERATING through 14		1027		2 \$	
16. BEA USE 1028 1 ONLY	2	3	4	5	
1128 1	2	3	4	5	

BE-	10A BANK			R	eport	er ID N	lumber							D
	Part II – SELECTE See Addition													
s	ection A — Income and Assets					1						mount		
[• II	NCOME									Bil.	Mil.	TI	hous.	Dols.
17.	Total income								3041	\$				
										110				
18.	Net income (loss) after provision for U.S	6. Fede	ral, state,	and local ir	ncome	e taxes			3046					
-	ASSETS							NSE'	-	•			*5	•
	Total assets at close of FY 2004						$\frac{10}{10}$	0	3371			, te		<u> </u>
	INSURANCE INDUSTRY ACTIVITIES -	– Pren	niums ea	rned and l	osse	s incur	red	` حS			201			
	Report premiums earned and losses incur (Insurance carriers, except life insurance of	carriers	s) and 524	9 (life insur	ance	carriers	s).	(e -	11	~~	X			
	a. Of the total sales and gross operat revenues generated by insurance r	ing re elated	venues re l activitie	s covered	by ir	ndustry	y codes 52	243 or 5	of th 249?	ne sale:	s or			
	³⁰⁴⁷ 1 Yes – Answer items b	and C	UN	ati		601	for-	50.						
	$\frac{1}{2} \square \text{ No} - Skip \text{ to item 21}$		40	1	KS		40.							
			<u>[[]</u>	<u>cur</u>	<u> </u>	0,,						mount		
	NOTE: Complete items b and c	ONLY i	f item a is	answered	'Yes."					Bil.	Mil.	Tł	nous.	Dols.
	b. Premiums earned - Report premiums	s, gross	s of comm	issions, ind	ludeo	l in rev	enue durin	ig the						
	reporting year. Calculate as direct pren plus reinsurance premiums assumed, i	ninus r	reinsuran	ce premium	is ced	ed, plu	s unearned	, t						
	premiums at the beginning of the year Exclude all annuity premiums. Also ex	clude p	premiums	and policy	fees r	elated	to universa	al and						
	adjustable life, variable and interest se c. Losses incurred — Report losses incu					-		Ve	3048	\$ 1				
	Exclude loss adjustment expenses and universal and adjustable life, variable a	losses	s that relat	te to annuit	ies. A	lso <u>exc</u>	lude losses	s related						
	For property and casualty insurance, c	alculate	e as net lo	sses paid o	lurina	the re	porting vea	ar. minus						
	net unpaid losses at the beginning of t calculation of net losses, include losse	he yea s on rei	r, plus net insurance	unpaid los assumed f	ses a rom c	t the er other cc	nd of the ye ompanies a	ear. In the Ind	e					
	exclude losses on reinsurance ceded to and losses incurred but not reported.	o other	compani	es. Unpaid	losses	s includ	le both cas	e reserve	es					
	For life insurance, losses reflect policy	claims	on reinsu	irance assu	med	or on p	rimary insu	urance						
	sold, minus losses recovered from reir and in the course of settlement.	isuranc	ce ceaea,	adjusted to	r cnar	iges in	claims due	e, unpaid	'					
									3049	\$				
s	ection B — Distribution of Sales or Gro	oss Op	erating F	Revenues		I				1				
			Column (1	TAL) equals the	е	Sala	es to U.S. p	oroopo			alaa ta	foreign (noraa	
				olumns (2) d (3)		Sale	s to 0.3. p	Dersons		3	ales to i	loreign	persor	115
21	Sales or gross	Bil.	Mil.	1) Thous.	Dols.	Bil.	(2) Mil.	Thous.	Dols.	Bil.	Mil.	(3) T	hous.	Dols.
	operating revenues, excluding sales taxes	1	1111.	mous.	D013.	2	10111.	mous.	0013.	4	IVIII.		11003.	1
	Column (1) must equal item 15, column (2).	\$				\$				\$				1
s	item 15, column (2). 3147	<u> </u>	wee Com	nensation		φ			<u> </u>	φ				
		-	-											
	NUMBER OF EMPLOYEES — Employees temporary and contract employees not inc	luded c	on your pa	ayroll recor	ds. A	count t	aken at soi	me other	date	during t	he repo	orting		
	period may be given provided it is a reason employees at the end of FY 2004 (or when enter the number of employees that reflect	the cou	unt was ta	aken) was u	nusua	ally hig	h or low dı	ue to tem	porar	y factor	s (e.g., a	a strike)	,	
	to seasonal business variations, report the the number of employees on the payroll at	averag	je numbe	r of employ	ees o	n the p	ayroll duri	ng FY 20	04. Ba	se such	an ave	rage on		
	your best estimate.			puy period	, 11101	itil ol q		reeise ng	ui co t		avanabi	c, give		
	EMPLOYEE COMPENSATION — Expense cash payments, payments in-kind, and emp	oloyer	expenditu	res for emp	oloyee	e benef	it plans inc	luding th	iose m	nandate	d by	Ũ		
	government statute, such as the employer compensation which relates to activities th	at occu	urred duri	ng the repo	rting	period	regardless	of wheth	ner the	e activit	ies were	e e		
	charged as an expense on the income state a prior period, such as those capitalized or						ized. DO N	IOT inclu	de dai	ta relate	d to act	tivities o	1	
										N 1	lumber	of emp	loyees	S
22.	TOTAL NUMBER OF EMPLOYEES — R	eport tl	he total n	umber of er	nploy	ees for	the year.		3253	Ľ				
23.	TOTAL EMPLOYEE COMPENSATION -	– Repo	ort, for all	employees	, the s	sum of						mount		
	a. Wages and salaries — Employees' gr in-kind payments by the employer to e			efore payro	ll ded	uctions), and dire	ct and		Bil.	Mil.	- 11	nous.	Dols.
	b. Employee benefit plan — Employer	expend	ditures for	all employ	ee be	nefit pl	ans		3257	\$				1
s	ection D — Interest									Bil.	Aı Mil.	mount Tł	nous.	Dols.
24.	Interest income — Interest received or or persons), net of tax withheld at the source									1				
25	net against interest expensed, item 25. Interest expensed or capitalized — Int	erect c	vneneed	or capitaliza	d by	the LLC	Benorter		3587	\$ 1				1
29.	paid or due to all payees (including affilia against interest income, item 24.	ted per	sons), gro	oss of tax w	vithhe	ld. <i>Do i</i>	not net	,	3588					
26.	BEA 1 USE	2				3				4				
										1				

BE-10A BANK

Remarks

This historical survey formation purposes at This historical survey formation purposes at Current survey forms are at

www.bea.gov/help/information.for-survey-respondents.

FORM BE-10A BANK Supplement A			U.S. DEPARTME BUREAU OF E	U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	BEA USE ONLY	Reporter ID Number				٥
With Assets, Sales		FILIATES nues, AND I .ess	OF FOREIGN AFFILIATES Operating Revenues, AND Net Income (loss) \$10 Million or Less	1	Name of U.S. Reporter					
			-	-	2 Safes or gross	71		Debt and interco between U.S. Re affi	Debt and intercompany balances between U.S. Reporter and foreign affiliate ³	
Name of foreign affiliate	Country of location	Primary industry code ¹	l otal assets	I otal liabilities	operating revenues	Net income (loss) after foreign income tax	Number of employees	Owed to U.S. Reporter by foreign affiliate	Owed to foreign affiliate by U.S. Reporter	Ē
(1)	(2)	(3)	(4) Mil. Thous. Dols.	(5) Mil. Thous.	Dols. Mil. Thous. Dols.	s. Mil. Thous: Dols.	(8)	(9) Mil. Thous. Dols.	(10) Mil. Thous.	Dols.
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5002	2 BEA USE ONLY	U.S. Reporter's	U.S. Reporter's percentage of ownership ²	hip ²		Direct (11)	. %	Indirect (12)	12	%
-		e	4		<u>ه</u>			 б	10	
5003	2 BEA USE ONLY	U.S. Reporter's	Reporter's percentage of ownership ²	hip ²		Direct (11)	%	Indirect (12)	12	%
-		e	4				<u>1</u> 0	<u> </u>	10	
5004	2 BEA USE ONLY	U.S. Reporter's	U.S. Reporter's percentage of ownership ²	hip ²		Direct	% • •	Indirect (12)	12	%
age !		e	4	2	9	16		6	10	
505	2 BEA USE ONLY	U.S. Reporter's	Reporter's percentage of ownership ²	hip ²		 Direct (11) 	11 %	Indirect (12)>	12	%
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5006	2 BEA USE ONLY	U.S. Reporter's	U.S. Reporter's percentage of ownership ²	hip ²		Direct (11)	11	Indirect (12)	12	%
F		3	4	2	9	7		6	10	
5007	2 BEA USE ONLY	U.S. Reporter's	U.S. Reporter's percentage of ownership ²	hip ²	Ĩ.	Direct (11)		Indirect (12)	12	%
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5008	2 BEA USE ONLY	U.S. Reporter's	Reporter's percentage of ownership ²	hip ²		 Direct (11) 	11 2 %	Indirect (12)	12	%
-		3	4	۔	9	7	<u>х</u> е	6	10	
8003 COD	2 BEA USE ONLY	U.S. Reporter's	U.S. Reporter's percentage of ownership ²	hip ²		 Direct (11) 	11 . %	Indirect (12)	12	%
		3	4	2	9	7	8	6	10	
0105 JF QN	2 BEA USE ONLY	U.S. Reporter's	U.S. Reporter's percentage of ownership ²	hip ²		Direct (11)	11 . %	Indirect (12)	12	%
 ¹See Form BE-10B BANK pages 11 and 12 or Guide to Industry Classification for International Surveys, 2002, for ¹See Form BE-10B BANK pages 11 and 12 or Guide to Industry Classification for International Surveys, 2002, for ¹See Form BE-10B BANK pages 11 and 12 or Guide to Industry Classification for International Surveys, 2002, for ¹See Form BE-10B BANK pages 11 and 12 or Guide to Industry Classification for International Surveys, 2002, for ¹See Form BE-10B BANK pages 11 Section Booklet, Part I.A.2. ¹See Form A Sfiliate remoted 15 Remoted and the investment in col 9 and leave col 10 blank. See RE-10B BANK Part III. Section B 	or Guide to Industry Classifi est amount of sales or gros es — See Instruction Boo l	cation for Intern s operating reve. klet , Part I.A.2. o col 9 and leave	ational Surveys, 2002, nues, excluding sales i e col 10 blank. See RF	for taxes. -108 RANK Part III	Section B			of this Sup	Page No of pages of this Supplement A	es
					0001001 D .					

Instant Instant <thinstant< th=""> Instant</thinstant<>	FORM BE-10A BANK Supplement A			U.S. DEPARTME BUREAU OF	U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	BEA USE ONLY	Reporter ID Number					۵
Protection Contribution Contribution <th>LISTIN With Assets, Sales or Gros</th> <th>VG OF FOREIGN AI ss Operating Reve of \$10 Million or L</th> <th>FFILIATES nues, AND I .ess</th> <th>Vet Income (loss</th> <th><u> </u></th> <th>ame of U.S. Reporter</th> <th></th> <th>-</th> <th></th> <th></th> <th></th> <th></th>	LISTIN With Assets, Sales or Gros	VG OF FOREIGN AI ss Operating Reve of \$10 Million or L	FFILIATES nues, AND I .ess	Vet Income (loss	<u> </u>	ame of U.S. Reporter		-				
1 000 1 0	Name of foreign affiliate	Country of location	Primary industry code ¹	Total assets	Total liabilities	Sales or gross operating revenues	Net income (loss) after foreign income tax	Number of employees	Debt and inte between U.S. I a Owed to U.S. Reporter by	ffiliate3 Owe	balances nd foreign ed to foreign	5.0
$\left[\begin{array}{c c c c c c c c c c c c c c c c c c c $	(1)	(2)	(3)	(4) Thous.	(5) Mil. Thous.	Mil. Thous.	(7) Thous.	(8)	reign affilia (9) Thous.	Mil.		Dols.
WILL Z. BEA USE ONLY D. Rationer Name Rationer Name <thrationer nam<="" th=""> <thrationer name<="" th=""> Rat</thrationer></thrationer>	1		8	4 &	<u>ج</u> ی	ح9 ۵	5 5 5 5	8	თ ფ	¢ 9		
1 2 EA USE ONLY 0.5. Reporters is recontage of connership 0	5011		U.S. Reporter's	percentage of owners	hip ² — — — — — — — — — — — — — — — — — — —	7	Direct (11)	11 · %	Indirect (12)			%
101 1 EA USE ONLY U.S. Raporar's parcentage of conneching* 0	-		ĸ	4	2	9		∞ C 7	<u>. </u>	; 10		
1 3 4 5 4 9	5012		U.S. Reporter's	percentage of owners	hip ²		Direct (11)	· ·	Indirect (12)	2		%
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$\begin{bmatrix} 1 & 1 & 1 & 1 \\ 1 & 1 & 1 & 1 \\ 1 & 1 &$			U.S. Reporter's	percentage of owners	hip ²		Direct (11)	on	Indirect (12)	13		%
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$ \frac{1}{1} = \frac{1}{2} = 1$	5015		U.S. Reporter's	percentage of owners	hip ²		Direct (11)	11 . %		12	.	%
1 2 BEA USE ONLY U.S. Reporter's percentage of ownership ² Direct (11) 1 <t< td=""><td>£-</td><th></th><td>ε</td><td>4</td><td>ــــــ ۵</td><td>ω</td><td></td><td>5</td><td></td><td>10</td><td></td><td></td></t<>	£-		ε	4	ــــــ ۵	ω		5		10		
$\frac{1}{1}$ $\frac{1}{2}$ $\frac{1}$	5016		U.S. Reporter's	percentage of owners	hip ²		Direct (11)	%e 	Indirect (12)	12	-	%
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1 1	5017		U.S. Reporter's	percentage of owners	hip ²		Direct (11)	ey	Indirect (12)	12		%
1 2 BEA USE ONLY U.S. Reporter's percentage of ownership ² 11 11 11 11 12 12 12 12 12 12 12 12 12 12 10 11 10 11 10 12 10 12 12 10 12 12 12 12 12 12 12 11 10 11 10 11 10 12 <td>-</td> <th></th> <td></td> <td>4</td> <td><u> </u></td> <td>ω</td> <td>7</td> <td></td> <td>}</td> <td>10</td> <td></td> <td></td>	-			4	<u> </u>	ω	7		}	10		
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2 BEA USE ONLY 12 12 12 12 12 12 12 12 12 12 15 15 15 15 15 15 15 15 15 15 15 15 15 15 10	-		3	4	2	9	7	80		10		
B BANK, Part III, Section B.		2 BEA USE ONLY	U.S. Reporter's	percentage of owners	hip ² — — — — — — — — — — — — — — — — — — —		Direct (11)>			12		%
	¹ See Form BE-10B BANK pages 11 and 12 or code: enter code which accounts for largest ² To calculate indirect ownership percentages - ³ For bank affiliate, report U.S. Reporter's perm	Guide to Industry Classifi t amount of sales or gros — See Instruction Boo manent debt investment i	ication for Intern s operating reve klet , Part I.A.2. n col. 9 and leav	ational Surveys, 2002, nues, excluding sales e col. 10 blank. — See	IB BANK, Part	l, Section B.			n	o. of		es

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004 FORM BE-10A BANK ADDITIONAL INSTRUCTIONS BY ITEM

Part I — IDENTIFICATION OF U.S. REPORTER

9. -15.

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 income).

Part II — SELECTED FINANCIAL AND OPERATING DATA ation OF U.S. REPORTER Total income — include: surve infor

17. Total income — include:

- a. Sales or gross operating revenues.
- 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.

{O

- Certain realized and unrealized gains (losses). Report gross before income tax effect. Include: C.
 - Sales or disposition of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies;
 - Sales or disposition of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. <u>Exclude</u> gains or losses from the sale of inventory assets in the ordinary course of trade or business;
 - 3. Goodwill impairment as defined by FAS 142;
 - Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. <u>Exclude</u> actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;
 - Disposals of discontinued operations. <u>Exclude</u> income from the operations of a discontinued segment. Report such income as part of your income from operations in items 9 through 14;

- 6. Re-measurement of foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;
- 7. Extraordinary, unusual, or infrequently occurring items that are material. <u>Include</u> losses from accidental damage or disasters, after estimated insurance reimbursement. <u>Include</u> other material items, including write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <u>Exclude</u> legal judgments;
- 8. The cumulative effect of a change in accounting principle.

Do not include unrealized holding gains and losses due to changes in the value of available-for-sale securities as defined by FAS 115.

d. Other income

23. 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 including those mandated by government statute, those resulting from collective bargaining contracts, and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred postemployment and post retirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer. employer.

BE-10B BANK				(OMB No. 0	608-0049: App	roval Expires	s 9/30/2007
U.S. DEPARTMENT OF C Economic and Statistics Adminis BUREAU OF ECONOMIC AN	stration	U	J.S. DIRE		ESTME	RVEY OF ENT ABRO TIAL	OAD	
FORM BE-10B BANK (Report	for Foreign Aff	iliate that	t is a Banl	(REV. 12/2004)				
DUE DATE — A complete BE-10 rep. May 31, 2005 for a U. June 30, 2005 for a U	S. Reporter required	to file fewer			· · · · · · · · · · · · · · · · · · ·			
MAIL REPORTS TO:	BEA USE ONLY	Affiliate I	D Number	101	15	<i>N</i> .	101	TS E
U.S. Department of Commerce Bureau of Economic Analysis BE-69(A)	1. Name of U.S. Rep	oorter of fore	ign affiliate –	- Same as ite	m 1, Form	BE-10A or BE-	10A BANK	
Washington, DC 20230			mb	Jrpost	eat	N-resp		
DELIVER REPORTS TO:			prm p	J. 21	10	N ⁻¹		
U.S. Department of Commerce Bureau of Economic Analysis	2. Name of foreign a this affiliate with	affiliate being the Bureau o	reported — f Economic A				d subsequen	tly for
BE-69(A) Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005	orical sur		ley to	-for-				
hist		ί, ·	RTANT					
Please read the <i>Instruction Booklet,</i> <i>Booklet</i> , Part I.C., has information fo Instructions specific to line items a	r U.S. Reporters and	itions and rep foreign affilia	orting requir ites that are b					
For purposes of the BE-10 survey, a banks, Edge Act corporations, foreig savings banks, bank holding compar	n branches and agen	cies of U.S. b	anks whethe	r or not they	accept dep	osits abroad, s	ncluding com savings and l	mercial oans,
 Who must report — The U.S. Re operating revenues, excluding sal negative) at any time during the a 	ies taxes; or net incor	ne after prov	ision for fore	ign income ta	axes was g	reater than \$10) million (pos	gross sitive or
 Foreign affiliate's 2004 fiscal See Instruction Booklet, Part II.A. 		ffiliate's finar	ncial reporting	g year that ha	as an endin	ıg date in caler	ndar year 200)4.
• Translation of foreign currenc (FAS 52). See Instruction Booklet		rating data i	nto U.S. dolla	ars — Use U.S	S. generally	y accepted acc	ounting prin	ciples
	, ruitiv.b.				Г	Bil. Mil.	Thous. Do	le
 Currency amounts — Report in enter amounts in the shaded por 	U.S. dollars round	led to thous	ands (omitti amount is \$1	ing 000). Do	not	1	335	
If an item is between + or - \$50					•		000	
• Contact us for help — Telephor	ne: 202–606–5566; FAX	X: 202–606–5	312 or 5317; I	E-mail: be10/1	l1@bea.go	v.		
Part I — IDENTIFICATION O	F FOREIGN AFFILIA	ATE — See A	dditional Ins	tructions for I	Part I on pa	age 10 at the b	ack of this fo	rm.
3. Number of foreign affiliates c different 4-digit industries. See th	onsolidated in this	report — Do	not consolid	late affiliates	located in	different count	ries or in	olete
Supplement B (page 9) of this r		,, , , , , , , , , , , , , , , , , , , ,	(I). II your ui		4000101110	2 01 11010, 90		1010
4. Does this foreign affiliate hav not fully consolidated in this l	e a direct equity in BE-10B(BANK)? – <i>M</i>	terest in oth ark (X) one.	er foreign a	ffiliates, inc	luding br	anches of thi	s affiliate, 1	hat are
1004 $\begin{bmatrix} 1 \\ 1 \\ 1 \end{bmatrix}$ Yes — Complete	Supplement A (page	8) of this For	m BE-10B BA	NK.				
1 2 No								
5. Form of organization of this for 1005 1 1 Corporation 1		1ark (X) one. 3 🗌 🗌 Partne	arship 14	Other -	– Specify _			
			·					
6. Country of incorporation or or 1006 1601 Australia 1307	France		1.000					
¹ 202 Brazil ¹ 308	Germany	I3 D Mexic	1		Kingdom – <i>Specify</i> _			
¹ 100 Canada ¹ 611 ¹ 650 China ¹ 314	Hong Kong							
7. Country of location — Country		ign affiliate	's physical a	assets are lo	cated or v	where its prir	nary activit	y is
carried out — <i>Mark (X) one.</i>	France	14 🗌 Japan	¹ 327		Kingdom			
1202 Brazil 1308	Germany ¹ 21	I3 🗌 Mexic	1		– Specify _			
¹ 100 Canada ¹ 611 ¹ 650 China ¹ 314	Hong Kong							
8. This foreign affiliate's financi		ds are kept i	i n — Mark (X) one.				
this box if they kee	he country of the affi eep their books in the	liate as given currency of	in item 7. (Fo the country o	oreign affiliate	es located or in euros	in Euro Area c s.)	ountries sho	uld check
1 2 U.S. dollars	cy which is not that of							
	sy which is not that of	i the country			as given in	Mont	h Day	Year
						1009 1		

9. Enter the ending date of this foreign affiliate's 2004 fiscal year.	

			 ~,	
009	1		I	
			I	2004
				2004

	Part I — IDENTIFIC								
10.	Was the foreign business enterprise a foreign a 1010 $\begin{bmatrix} 1 \\ 1 \end{bmatrix}$ \Box Yes, and this is its initial report -					art of F	Y 2004	r	
	If "Yes," did the U.S. Reporter — <i>Ma</i>		previous	sly repo	rted				
	$\begin{bmatrix} 2 \\ 1 \end{bmatrix}$ Establish the foreign affiliate?							Month	Year
	² 2 Acquire a voting interest of 10 from a foreign person?		in an exi	sting fo	reign co	mpany	Ent		
	² 3 Acquire a voting interest of 10) percent or more	in this af	filiate fr	om a		dat		
	U.S. person? — <i>Give name al</i>	nd address of U.S.	person.			20			
					- ng	5	Ń.		nts.
				~		-0()		6	er.
	¹ 2 Yes, and this is its final report —		15	\` 	se	, t		c0011	
	If "Yes," was the affiliate — Mark (X)	one		191	~~ @	a	y-re	121	
	² 4 Merged or reorganized? Sold:	NIC	° 6,	~~~	91	Ne			
	25 to a U.S. person? — Give	e name and addre	ss of U.S	perso				Month	Year
	2354	orma		<u>{0</u>			Ent	3	
	- rica int		101				date		
	2 6 to a foreign person?	t Sind							
	² 7 Liquidated? ² 8 Seized?	for					J		
		11.							
11.	Was there a change in the entity due to merger	s, acquisitions, d	livestitu	res, et	c., or a	change	in acco	ounting meth	ods or
	principles during FY 2004 that caused FY 2003	data to be resta	ted? Ma	rk (X) oi	ne.			0	
	1011 Yes — Report all close FY 2003 data	before restatemer	nt, unless	s otherw	ise spe	cified.			
	WWW.				Percer	t of ow	nership	at close of fisc	al year
	DIRECT OWNERSHIP IN THIS FOREIGN AFFILIA of ownership, to a tenth of one percent, based on vo	TE — Enter percer	nt		Equity	nterest		Voting	interest
	affiliate, held directly by			20		20 (2		2004 (3)	2003 (4)
12	U.S. Reporter named in item 1 — Report equity i	nterest and voting		1	1 /	2		3	4
	interest.	interest und voting	1012		. %		. %	. %	. %
13.	Other foreign affiliate(s) of U.S. Reporter name items 20 and 21.	ed in Item 1 — If e	entry is n	nade he	re, com	plete	1013	. %	4
								3	4
14.	Other U.S. Reporter(s) of this foreign affiliate -	– If entry is made	here, iter	m 22 m	ust be "	es."	1014	. %	. %
15.	Foreign affiliate(s) of other U.S. Reporter(s) —	lf entry is made he	re, item	22 mus	t be "Ye	s."	1015	. %	. %
16.	Other U.S. persons						1016	3	4
								3	4
17.	Foreign persons in this affiliate's country of lo	cation (not report	ed above	e)			1017	. %	. %
18.	All other foreign persons (not reported above)						1018	. %	- %
19.	TOTAL OF DIRECTLY HELD VOTING OWNERSH	IP INTERESTS —						3	4
	Sum of items 12 through 18						1019	100.0 %	100.0 %
20.	Indirect ownership — If there is an entry in item 1 ownership in this affiliate. See Instruction Bookle								
	indirect ownership percentages.				(0)		1020	. %	. %
21.	Identification of foreign affiliate parent(s) — If the name(s) and percent(s) of ownership of each for ownership interest in this foreign affiliate. Also, for	reign affiliate of the	e U.S. Re	porter i	named i	n item 1	holding	a direct	
	ownership chain, enter in column (d) the name of th	ne foreign affiliate	that hold	s a dire	ct owne	rship in	terest in	it.	
	Foreign affiliate holding direct ownershi	p interest in this fo	oreign aff	iliate			Na	me of foreign	affiliata if
	Name and ID Number				owners		а	ny, in ownersh t holds direct i	ip chain
	Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest	BEA USE	thi	s foreig	n affilia	e		reign affiliate i column (i	named in
	in this foreign affiliate. (a)	ONLY	Close F		Close F (c			(d)	
	(6)	1	2	,	3	,		(0)	
2	1191			. %		. %			
a.	1191	1	2	. %	3	. %			
				0/					
b.	1192	1	2	. %	3	. %			
			ſ		-				
c.	1193		2	. %	3	. %			
			Ĺ		3				

BE-10B BANK

BE-	10B BANK		Affiliate ID N	lumbo	er		Е
	Part I —	IDENTIFICATION OF F	OREIGN AFFII	IATE	— Continued		
22.	Do two or more U.S. persons each dir rights? <i>Mark</i> (X) one.	ectly or indirectly own	or control at	least	10 percent of this fore	ign affiliate's voting	3
	¹⁰²² ¹ 1 ☐ Yes — Item 14 or 15 on p See Instruction b ¹ 2 ☐ No — Skip to item 29	age 2 must have an entry 300klet , Part I.C.2.b.(2).	v, and either ite	m 23 a	or 24 must be completed.		
23.	If the answer to item 22 is "Yes," and the report) for this foreign affiliate — <i>Give na submitting the data.</i>						
	Name				Mailing address	3	•
			ist	0	ses of the	ponder.	
		40	orm put	(6,	are acture	57	
		survey	iolifor		SULVE		
24.	If the answer to item 22 is "Yes," and if th submitting a "partial" report) for this forei the data.	e U.S. Reporter named in gn affiliate — <i>Give name</i>	item 1 is not s and mailing ac	ubmitt Idress	ing the Part II data (i.e., is of U.S. Reporter who is s	ubmitting	
	this his is t	trient form	na				
25.	BEA USE 1025 1 300		3		4	5	
26.	BEA USE 1026 1	nen	3		4	5	
27.	BEA USE 1027 1	2	3		4	5	
28.	BEA USE 2064 1 ONLY	2	3		4	5	
r s o S	ndustry classification of foreign affilia evenues) — Enter the 4-digit International ales or gross operating revenues associate f each code, see the Guide to Industry C urveys, 2002. For an inactive affiliate, en	Surveys Industry (ISI) co d with each code. For a fu lassifications for Interr ter an ISI code based on i	de(s) and the ull explanation national its last active		ISI code	Gross operating revenues (2)	3
р	eriod. See Additional Instructions for Pa	art I on page 10, at the ba	ck of this form.		(1)	Bil. Mil. Thous.	Dols.
29.	Banking industry — (depository institution branches and agencies — ISI code 5229)	ns — ISI code 5221 — or i	nondepository	1030	¹ 5221	2 \$	1
				1031	¹ 5229	2	i
30	2nd largest gross operating revenues			1032	1	2	1
					1	2	!
31.	3rd largest gross operating revenues			1033	1	2	1
32.	4th largest gross operating revenues			1034		2	<u>i</u> 1
33.	Gross operating revenues not accounted	for above		1037			
34.	TOTAL GROSS OPERATING REVENUE through 33 (must equal item 41, column			1038		\$	
35.	BEA USE 0NLY 1039	2	3		4	5	
36.	BEA USE 1 ONLY 1040	2	3		4	5	

Remarks

BE-	10	B	BA	NK

2F-1	OB BANK						313				
	UD BANK	Part II — FINA		DPERATING DAT	A OF FOREIGN AI	FFILIATE					
	ction A — Income ge 10 at the back of	e and Related Items —	See Additional	Instructions for Pa	rt II, Section A, on		Amount				
37.	are based on ecor required by U.S. C effect. Report gain a. Sales or dispos	and unrealized gains (nomic accounting concep Generally Accepted Account is (losses) resulting from sition of investment secun including securities, current companies:	ts and in some inting Principle rities, and FAS	cases may deviate s. Report gross an 115 impairment los	from what is norm nount before incor sses. Dealers in fina	nally ne tax ancial	Close of FY 2004 Bil. Mil. Thous. Dols				
	b. Sales or disposing impairment los trade or busing	sition of land, other prop sses. <u>Exclude</u> gains or los ess;	sses from the s			course of	×5•				
	d. Restructuring. Exclude actual	irment as defined by FAS Include restructuring cos payments and charges t , and fees to accountants	ts that reflect v o establish rese	erves for future exp	ected payments, s	iabilities. uch as for	espondents.				
		scontinued operations. <u>E</u> come as part of your inco				d segment.	254				
	changes in for	ent of foreign affiliate's fo eign exchange rates duri	ng the reporting	g period;	rms all						
	accidental dam items, includin from the sale of	unusual, or infrequently age or disasters, after es g write-ups, write-downs or other disposition of ca financial assets, including	stimated insura , write-offs, of pital assets; and	nce reimbursemen tangible and intang d gains (losses) fro	t. <u>Include</u> other ma ible assets; gains (n the sale or other	terial losses)	1				
	h. The cumulative	e effect of a change in ac	counting princi	ole.		2044	\$				
38.	TOTAL INCOME		in in			2046	\$				
39.	NET INCOME (LO	DSS) after provision for f	oreign income	taxes ———		2051	\$				
40	Provision for los	an loss — Amount char	aed to the los	an loss reserve ac	count during FV	2004 2052	1 I				
		or Gross Operating Re	·			2004 2032	μψ				
41.	Sales or gross operating revenues, excluding cales taxes	TOTAL Column (1) equals th sum of columns (2), (and (4) (1)		Local sales (2)	Sales to U.S	. persons	Sales to other countries				
	sales taxes Column (1)	Bil. Mil. Thous.		Ail. Thous. Dol	Bil. Mil.	Thous. Dols.	Bil. Mil. Thous. Dols				
	equals item 34 column (2).	1 \$	3 \$	l	\$	I	7 I \$ I				
b N ai gi F` ei	2054 \$ \$ \$ Section B — Number of Employees and Employee Compensation — See Additional Instructions Part II, Section B, on page 10 at the back of this form. NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 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 2004. If the number of employees at the end of FY 2004 (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 2004. Base such an average on the number of employees										
о Е ра	n the payroll at the MPLOYEE COMPI ayments, payments	end of each pay period, r ENSATION — Expenditu in-kind, and employer ex	month or quart res made by ar openditures for	er. If precise figures n employer in conn employee benefit	s are not available, ection with the em plans including tho	give your bes ployment of v se required b	st estimate. vorkers, including cash y statute. Base				
re	gardless of whethe	n payroll records. Report r the activities were char to activities of a prior per	ded as an expe	nse on the income	statement, charge	d to inventorie	es, or capitalized. DO NOT riods.				
							Number of employees				
42.	TOTAL NUMBER	OF EMPLOYEES — Rep	port the total nu	umber of employee	s for the year	2065					
43.	TOTAL EMPLOY	EE COMPENSATION —	Report, for all	employees, the su	n of		Amount				
		laries — Employees' gro le employer to employee		fore payroll deduc	tions), and direct a	nd in-kind	Bil. Mil. Thous. Dols				
	b. Employee ber	efit plans — Employer	expenditures fo	r all employee ben	efit plans	2070	\$				
	ction C — Interest Interest income persons), net of ta against interest ex	 Interest received or du x withheld at the source. 	e to the affiliate Include all inte	e from all payors (i rest receipts includ	ncluding affiliated ed in item 38. Do r	not net 2124	\$				
45.		d or capitalized — Intern ng affiliated persons), gro					1 \$				
46.	BEA USE ONLY 2076	1	2		3		4				
Rem	narks										

BE-10B BANK

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN	AFFILIATE — Continued
Section D — Balance Sheet — See Additional Instructions for Part II, Section D on page 10 at the back of this form.	BALANCES
	Close FY 2004 Close FY 2003
	(unrestated) (1) (2)
	Bil. Mil. Thous. Dols. Bil. Mil. Thous. Dols
47. TOTAL ASSETS 2090	s set s
48. TOTAL LIABILITIES	resolution dei
OWNERS' EQUITY – INCORPORATED AFFILIATE ONLY, complete items 49 5 through 54.	are at response
49. Capital stock and additional paid-in capital	3
50. Retained earinings (deficit)	
Accumulated other comprehensive income	
(loss) Bil. Mil. Thous. Dols Bil. Mil. Thous. Dols	
51. Translation adjustment	
component 2097 \$	
52. All other components 2098 \$	
53. Total accumulated other comprehensive income (loss) —	1 2
Equals sum of 51 and 52.	
54. Other – Include involuntarily (or legally) restricted earnings – Specify	1 2
2100	
55. TOTALS OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) -	1 2
Equals item 47 minus item 48 and, equals the sum of items 49, 50, 53, and 54.	\$
 OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 56 and 57. 	1 2
56. TOTAL OWNERS' EQUITY (UNINCORPARATED FOREIGN AFFILIATE) -	
Equals item 47 minus item 48.	
57. Translation adjustment — Cumulative amount at year end (per FAS 52) — That portion of item 56 representing the affiliate's cumulative translation adjustment account.	1 2
adjustment account. 2103	1 2
58. BEA USE ONLY 2165	
Remarks	

Affiliate ID Number

Е

 Did the U.S. Reporter named in item 1 have 2004 fiscal year (i.e., is any column of item 3144 1 Pres — If "Yes" were the equity securit traded on a securities exchange 2 1 Yes — Enter the number 31 Pres — Enter 11 Pres — Enter 11 Pres — Enter 31 Pres —	12 greater ies of this at	filiate lis	ero)?				e at any	time durin	g the a	ffiliate's	
If "Yes" were the equity securit traded on a securities exchange	ies of this a e at the end	ffiliate lis									
$\begin{bmatrix} 2 \\ 1 \end{bmatrix}$ \Box Yes — Enter the numb	e at the end	1 of FY 2	tea or	publicly							
								Clos	e FY 200)4	
							N	umber of		Price per shar	е
						su,	S	hares		(2) Oollars	Cen
and the market price p	per of share per share at	es the U. the end	S. Re	porter di 2004. Co	rectly h	eld	3	• • • •	4		
with item 60.			~				at	.05	\$		
		{0}		PU	ipo ns	are	, ve	y-10			
2 No — Complete only items 68 th 86 of Part III and then continue	with the Su	pplemer	nt A (p	10.		17					
Section A — U.S. Reporter's Equity in Foreign Jnrealized Gains (Losses), and Dividends or D Part III, Section A, on page 10 at the back of this for	istributed									Amount	
ter the amounts which represent the U.S. Reporte e U.S. Reporter holds both a direct and indirect eq	r's equity, h	oased on t, enter t	its <u>d</u> the an	rectly he	ld equi hich re	ty inte	rest. Thu t only th	s if e	Bil.	Mil. Thou	s. Do
rectly held equity interest Net income (loss) after provision for foreign	ere	0,,									1
income (loss), item 39.	0							3145	\$ 1		
. Certain realized and unrealized gains (losses U.S. Reporter's share of item 37.	sy included	i in net	incor	ne —				3146	1		
 Foreign income taxes on certain realized and income — Enter the portion of foreign income ta 					uded i	n net		3147			
. Change during fiscal year 2004 in the accun balance (excluding the translation adjustme)		1		
components) of the balance sheet.	-						took on	3148	1		
 Dividends on common and preferred stock (liquidating dividends) or distributed earning amount 								u 3149			
. Tax withheld on dividends or distributed ea	rninge in i	tom 61						3150	1		
. Dividends on common and preferred stock	of incorpo	rated fo	oreig				uted	0100	1		
earnings of unincorporated foreign affiliate	— Net am	ount (it	tem 6	4 minus	item (65)		3151	1		
. BEA USE ONLY								3152			
Section B — Debt and Other Intercompany Bal See Additional Instructions for Part III, Section B, o						d the	Foreign	Affiliate –	-		
f the U.S. Reporter is a bank (i.e., filed a Form BE-1 o be permanent debt investment in the affiliate. In Note: If the U.S. Reporter is a bank, do not report p sections B and C) on the Treasury International Ca	terest recei ermanent c	pts repo lebt inve	rted in estme	n item 82 nt or the	should U.S. Re	l relate	e only to	this permar	ient deb	t investm	
f the U.S. Reporter is NOT a bank (i.e., filed a Form ntercompany receivables and payables between th lebt, whether or not the debt is permanent. These	ie nonbank	U.S. Rej	porter	and the	foreigr	n affilia	te. Item 8	82 should re	current a eflect int	and long-t erest on a	erm 11
	Accor	ding to k	oooks	of foreig	n affilia	ate	Acco	ording to be	oks of l	J.S. Repo	rter
the U.S. Reporter IS a BANK:	Close	FY 2004	L I		FY 200		Clos	e FY 2004		Close FY 2 (unrestate	
. U.S. Reporter's permanent debt investment in affiliate — Report loans		(unrestated) (1) (2)					(3)			(4)	
from the U.S. Reporter that do not arise from the Reporter's or affiliate's normal	Bil. Mil.	Thous. [[Bil. Mil.	Thous.	Dols.	Bil. Mil. 3	Thous. Do	Is. Bil.	Mil. Thou	s. ¦Do
banking business. Report only the U.S. Reporter's "permanent" debt investment. 3113	\$			\$			\$		\$		
the U.S. Reporter IS NOT a BANK:	Þ			Þ 2			р 3		4		
Liabilities owed to the U.S. Reporter by the foreign affiliate 3153											
. Receivables due to the foreign affiliate from the U.S. Reporter 3154	1			2			3	l	4		
BEA USE ONLY 3155	1			2			3		4		
marks									I		

BE-10B BANK	Affilia	te ID Number				E			
Part III — INVESTMENT AND TRANSACTIONS BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE — Continued									
Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Instructions for Part III, Section C, on page 10 at the back of this form.									
due to treasury stock transactions with the U.S. Reporte (loss), stock and cash dividends, earnings distributions, persons other than the U.S. Reporter and reorganization	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	IN THIS AFFILIATE		Jes 1		Amount				
		10	U2,	14.	Bil. Mil. Thous	Dols.			
72. Establishment of affiliate or acquisition (partial U.S. Reporter either from this affiliate or from o			ffiliate b	y 3156	1 \$00000				
73. Capital contributions and other transactions of increase equity in this affiliate — Specify	the U.S. Reporter w	vith foreign pers	sons that	res'	1				
	ev for	puns a		3157		, 			
74. Acquisition (partial or total) of equity interest in persons	n this affiliate by U.	S. Reporter from			1				
DECREASE IN U.S. REPORTER'S EQUITY INTERES	TIN THIS AFFILIATI	on-th			1	1			
75. Liquidation of affiliate or sale (partial or total) o Reporter either to this affiliate or to other foreig		this affiliate by	the U.S.	3159		1			
76. Return of capital contributions to the U.S. Repo with foreign persons that decrease equity in this			J.S. Repo	orter		1			
The and Cuip	11					1			
their				3160	1				
77. Sale (partial or total) of equity interest in this af	filiate by U.S. Repo	rter to other U.	S. persor	IS 3161	1				
78. TOTAL — Equals sum of items 72, 73, and 74, minus	s sum of items 75, 76	and 77 ———		→ 3162	\$	1			
NN .			For a	cquisition	For liquidation o	r sale			
 For items 72 through 77, enter the amounts by wh 	ich the transaction	value —	Bil. Mil	(1) . Thous. Dols	(2) . Bil. Mil. Thous	Dala			
			1 IVIII	. Thous. Dois	2 2	l Dois.			
79. Exceeds the value carried on the books of t	he affiliate	3163	\$		\$	1			
80. Is less than the value carried on the books of	of the affiliate	3164							
81. BEA USE ONLY		3165	1		2				
Section D — Receipts and Payments Between	Receipts by U.S. R	eporter from fore	ign P		.S. Reporter to for	eign			
the U.S. Reporter and the Foreign Affiliate — See Additional Instructions for Part III, Section D, on		liate			affiliate				
page 11 at the back of this form. Report these items based on the books of the U.S.	Net of foreign				110 / 11				
	tax withheld	Foreign tax withheld		Net of U.S. tax withheld	U.S. tax with	held			
Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.	tax withheld (1) Bil. Mil. Thous. Dols	withheld (2)		withheld (3)	(4)				
into intercompany accounts, whichever occurred first.82. Interest, include interest on capital	(1) Bil. Mil. Thous. Dols	withheld (2) Bil. Mil. Thous.	Dols. Bil. 3	withheld (3)	(4) ols. Bil. Mil. Thous				
into intercompany accounts, whichever occurred first. 82. Interest, include interest on capital leases 3166	(1)	withheld (2) Bil. Mil. Thous.		withheld (3)	(4)				
into intercompany accounts, whichever occurred first.82. Interest, include interest on capital	(1) Bil. Mil. Thous. Dols	withheld (2) Bil. Mil. Thous. 2 \$ 2	Dols. Bil. 3 \$ 3	withheld (3)	U.S. tax witr (4) ols. Bil. Mil. Thous 4 \$ 4				
into intercompany accounts, whichever occurred first. 82. Interest, include interest on capital leases 3166 83. Royalties, license fees, and other fees for	(1) Bil. Mil. Thous. Dols	withheld (2) Bil. Mil. Thous. 2 \$	Dols. Bil. 3 \$	withheld (3)	U.S. tax with (4) ols. Bil. Mil. Thous 4 \$				
into intercompany accounts, whichever occurred first. 82. Interest, include interest on capital leases 3166 83. Royalties, license fees, and other fees for	(1) Bil. Mil. Thous. Dols	withheld (2) Bil. Mil. Thous. 2 \$ 2	Dols. Bil. 3 \$ 3	withheld (3)	U.S. tax witr (4) ols. Bil. Mil. Thous 4 \$ 4				
into intercompany accounts, whichever occurred first. 82. Interest, include interest on capital leases 3166 83. Royalties, license fees, and other fees for the use or sale of intangible property 3167	(1) Bil. Mil. Thous. Dols 1 \$ 1 1 1	withheld (2) Bil. Mil. Thous. 2 \$ 2 2 2 2	Dols. Bil. 3 \$ 3 3 3 3 3	withheld (3)	4 4 4 4 4 4 4				
into intercompany accounts, whichever occurred first.82. Interest, include interest on capital leases316683. Royalties, license fees, and other fees for the use or sale of intangible property316784. Charges for use of tangible property316885. Allocated expenses and sales of services3170	(1) Bil. Mil. Thous. Dols 1 \$ 1 1 1 1 1 1	withheld (2) Bil. Mil. Thous. 2 \$ 2 2 2 2 2	Dols. Bil. 3 \$ 3 3 3 3 3 3 3 3 3	withheld (3)	U.S. tax witr (4) ols. Bil. Mil. Thous 4 \$ 4 4 4 4 4 4				
into intercompany accounts, whichever occurred first.82. Interest, include interest on capital leases316683. Royalties, license fees, and other fees for the use or sale of intangible property316784. Charges for use of tangible property316885. Allocated expenses and sales of services3170	(1) Bil. Mil. Thous. Dols 1 \$ 1 1 1	withheld (2) Bil. Mil. Thous. 2 \$ 2 2 2 2	Dols. Bil. 3 \$ 3 3 3 3 3	withheld (3)	4 4 4 4 4 4 4				
into intercompany accounts, whichever occurred first.82. Interest, include interest on capital leases316683. Royalties, license fees, and other fees for the use or sale of intangible property316784. Charges for use of tangible property316885. Allocated expenses and sales of services3170	(1) Bil. Mil. Thous. Dols 1 \$ 1 1 1 1 1 1	withheld (2) Bil. Mil. Thous. 2 \$ 2 2 2 2 2 \$	Dols. Bil. 3 \$ 3 3 3 3 3 3 3 \$ 5 5 5 5 5 5 5 5 5 5	withheld (3)	4 4 4 4 4 4 4 4 4 4 4 4 4				

Р. С	FORM BE-10B BANK Supplement A	BEA LISE Affiliate ID Number	
(1.		ONLY Page No. of pages of this Supplement 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 BANK	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 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 BANK. Continue listing onto as	many copied pages as needed. NOTES Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-108(SF), BE-10B Mini, or BE-10B BANK, or, per instructions, be listed on the BE-10A Supplement of its U.S. Reporter.	
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF), BE-10B Mini, or BE-10B BANK for that affiliate, in which the reporting affiliate holds a direct equity interest	Affiliate identification number taken from the preprinted Form BE-10B(SF), BE-10B Mini, or BE-10BBANK, if provided of each foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)	
	(1)	(2) (2) (2) (2) (2) (2) (2) (2) (2) (2)	m
5002	2	»	%
5003	Σ	»	%
8 906	14	». ». ». ». ». ». ». ». ». ».	%
5005	15		%
5006	90	% · %	%
5007			%
5008	80	». ». sure	%
5009	22	* . * . 70 8 70	%
5010	9	19. 19. 8.	%
5011		* . * est	%
5012		».	%
5013		% %	317
5014	14	».	%
5015		% .	%

317

FORM	FORM BE-10B BANK Supplement B	U.S. DEPARTMENT OF COMMERCE	BEA LISE Affiliate ID Number	
12/200	(†		ONLY E rage No. OT of this Supplement A	_ pages
	LIST OF ALL F	LIST OF ALL FOREIGN 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 I reporting consolidated must be more than 10	Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is more than 50 percent owned by the foreign affiliate fully consolidated number of foreign affiliates listed below plus th number of form BE-10B BANK. Continue listing the number of foreign affiliates and nust also be item 3, of form BE-10B BANK. Continue listing the number of foreign affiliates and nust also be item 3. Industry and are in the same 4-digit industry.	more than 50 percent owned by the foreign affiliate named in item 2 of Form BE-10B BANK. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as needed. The same country and are in the same 4-digit industry.	
	BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK	Percenta ownershi 2004.v 2004.v foreign a in colum the fore listed in (Enter pe the nea	direct lose FY the a listed has in fillate inn (2) enth.)
	(L)	(2)		
6002 6003			ey f rmr sur	% %
Page 9				%
6005				%
6006			nr pur prm	%
6007				%
6008			ne es sur	%
6009			er on at ve	%
6010			13. 13.	%
6011			est	%
6012			por	%
6013			de	%
6014			nte	%
6015				%

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004 FORM BE-10B BANK ADDITIONAL INSTRUCTIONS BY ITEM

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

7. Country of location — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country to fincorporation an oil drilling rig that moves from country to country during the year. 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 partner bit. 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 13 info affiliate's total equity.

29. - 34.

X 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 37 (certain realized and unrealized grips (losses) gains (losses)).

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Income and Related Items

38. 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.
- Certain realized and unrealized gains (losses) net of income tax d. 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 43. Employee compensation 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, those resulting from collective bargaining contracts and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post employment and post retirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

Section D — Balance Sheet

- 49. Capital stock and additional paid-in capital Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.
- Retained earnings (deficit) Include earnings retained by the corporation and legally available for dividends and earnings <u>voluntarily</u> restricted.
- **52. All other components** Include the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FAS 115 and any other comprehensive income items required to be displayed separately from retained earnings as per FAS 130.

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

- Section A U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), Changes in All Other Components of Accumulated Other Comprehensive Income (Loss) and Dividends or Distributed Earnings Section A -
- 64. Dividends and distributed earnings Report this item based on the books of the U.S. Reporter. Report amounts received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection in item 69 as a reduction to the intercompany account.

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

Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease. Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 69 and 70. Report the interest component under capital leases in item 82. Report the net rent for operating leases in item 84.

68.-69.

68.

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70.

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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 2004 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 2003 closing net book value of the leased equipment in columns 2 and 4.

Obtain the closing net book value of leased equipment from the books of the U.S. Reporter.

70. 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 2004 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 2003 closing net book value of the leased equipment in columns 2 and 4.

Obtain the closing net book value of leased equipment 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 Affili-ate or Equity Investment in Unincorporated Foreign Affiliate. Section C

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

72.-74.

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 72 or 74 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

75.-77.

For an affiliate that is sold, report the sale price in item 75 or 77 For an affiliate that is sold, report the sale price in item 75 or 77 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 68 or in columns 1 and 3 of items 69 and 70) 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 forms.

For investments written off, enter zero in items 75—77. Report the amount written off in item 79 or 80 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 73 as a conical constraintien. capital contribution.

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

79. -80

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 79 or 80 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 79. Report the amount gross of U.S. income taxes if any. of U.S. income taxes, if any.

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

82.-86.

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 69 and 70).

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 68. 82. Interest -

Report interest receipts and interest payments at gross. Do not net the receipts against the payments.

84. 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 form

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

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

MINING

- 2111 Oil and gas extraction
- Nonmetallic minerals 2121
- 2123 2124
- 2125 Gold and silver ores
- Copper, nickel, lead, and zinc ores Other metal ores Support activities for oil and gas 2126
- 2127
- 2132 operations
- Support activities for mining, except 2133 for oil and gas operations

UTILITIES

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

CONSTRUCTION

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

MANUFACTURING

- Animal foods 3111
- 3112 Grain and oilseed milling
- Sugar and confectionery products 3113 Fruit and vegetable preserving and specialty foods 3114
- Dairy products 3115
- 3116 Meat products
- 3117 Seafood product preparation and
- packaging Bakeries and tortillas 3118
- 3119 Other food products
- 3121 Beverages 3122 Tobacco
- 3130 Textile mills
- Textile product mills Apparel
- 3140 3150
- Leather and allied products 3160
- 3210 3221
- 3231
- Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support activities
- Integrated petroleum refining and extraction 3242 3243
- Petroleum refining without extraction
- Asphalt and other petroleum and coal products Basic chemicals 3244
- 3251 3252

FORM BE-10B BANK (REV. 12/2004)

- Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3253
- Pesticides, fertilizers, and other agricultural chemicals

SUMMARY OF INDUSTRY CLASSIFICATIONS 3254 Pharmaceuticals and medicines

existence.)

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 2004 that the lease was in

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 2004 that the lease was in existence.)

85. 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.

Medical equipment and supplies

Other miscellaneous

MERCHANT WHOLESALERS, DURABLE

4231 Motor vehicles and motor vehicle

merchant wholesalers

Professional and commercial

petroleum) merchant

merchant wholesalers

Machinery, equipment, and

merchant wholesalers

merchant wholesalers

merchant wholesalers Grocery and related product merchant wholesalers

Farm product raw material merchant wholesalers Chemical and allied products

merchant wholesalers

merchant wholesalers

ELECTRONIC MARKETS AND AGENTS AND BROKERS

4251 Wholesale electronic markets and

agents and brokers

4410 Motor vehicle and parts dealers

Furniture and home furnishings

Electronics and appliance stores

Health and personal care stores

Clothing and clothing accessories

Building material and garden equipment and supplies dealers Food and beverage stores

Petroleum and petroleum

Drugs and druggists' sundries merchant wholesalers

Apparel, piece goods, and notions

products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers

Miscellaneous nondurable goods

MERCHANT WHOLESALERS

4241 Paper and paper product

NONDURABLE GOODS

Hardware, and plumbing and heating equipment and supplies merchant wholesalers

supplies merchant wholesalers Miscellaneous durable goods

wholesalers 4236 Electrical and electronic goods

parts and supplies merchant

Lumber and other construction materials merchant wholesalers

Furniture and home furnishing

manufacturing

wholesalers

equipment and supplies merchant wholesalers 4235 Metal and mineral (except

WHOLESALE TRADE

ns are

survey

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GOODS

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RETAIL TRADE

stores

stores

Gasoline stations

- 3255 Paints, coatings, and adhesives Soap, cleaning compounds, and toilet preparations Other chemical products and 3256

02

- 3259
- Plastics products 3261
- 3262
- Rubber products Clay products and refractories 3271
- 3272 Glass and glass products
- 3273 3274 Cement and concrete products
 - Lime and gypsum products Other nonmetallic mineral
- 3279
- products Iron and steel mills and 3311 ferroalloys
- 3312 Steel products from purchased steel
- Alumina and aluminum 3313
- production and processing Nonferrous metal (except aluminum) 3314
- production and processing 3315 Foundries
- 3321 Forging and stamping
- 3322 Cutlery and handtools
- Architectural and structural metals Boilers, tanks, and shipping 3323 3324 containers
- 3325 Hardware
- 3326
- Spring and wire products Machine shops; turned products; and screws, nuts, and bolts 3327
- Coating, engraving, heat treating, and allied activities 3328 3329 Other fabricated metal products
- 3331 Agriculture, construction, and
- mining machinery Industrial machinery 3332
- 3333 Commercial and service industry
- Ventilation, heating, air-conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power 3334 3335
- 3336 transmission equipment
- Other general purpose machinery Computer and peripheral 3339 3341
- equipment 3342
- Communications equipment 3343
- Audio and video equipment Semiconductors and other 3344
- electronic components Navigational, measuring, electromedical, and control 3345
- instruments 3346
- Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances
- 3351 3352
- 3353
- Electrical equipment Other electrical equipment and 3359 components
- 3361 Motor vehicles
- Motor vehicle bodies and trailers Motor vehicle parts 3362 3363
- Aerospace products and parts Railroad rolling stock Ship and boat building Other transportation equipment 3364
- 3365 3366
- 3369
- 3370 Furniture and related products

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SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

RETAIL TRADE — Continued

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

INFORMATION

- Newspaper, periodical, book, and 5111 directory publishers
- 5112 Software publishers
- Motion picture and video 5121 industries
- 5122
- Sound recording industries Radio and television broadcasting Cable and other subscription 5151 5152
- programming Internet publishing and broadcasting 5161
- Wired telecommunications 5171 carriers
- 5172 Wireless telecommunications carriers (except satellite)
- Telecommunications resellers 5173
- 5174 Satellite telecommunications
- Cable and other program 5175
- distribution 5179
- Other telecommunications Internet service providers and web search portals 5181
- 5182 Data processing, hosting, and
- related services 5191 Other information services

FINANCE AND INSURANCE

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

REAL ESTATE AND RENTAL AND LEASING

- 5310 Real estate
- Automotive equipment rental and 5321 leasing
- 5329 Other rental and leasing services Lessors of nonfinancial intangible assets (except copyrighted 5331 works)

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

MANAGEMENT OF COMPANIES AND ENTERPRISES

- 5512 Holding companies, except bank holding companies Corporate, subsidiary, and
- 5513 regional management offices

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

- Office administrative services 5611
- 5612 Facilities support services
- Employment services Business support services 5613 5614
- Travel arrangement and 5615
- reservation services Investigation and security services Services to buildings and 5616 5617
 - dwellings
- 5619 Other support services 5620 Waste management and remediation services
- EDUCATIONAL SERVICES
- 6110 Educational services

HEALTH CARE AND SOCIAL ASSISTANCE

- 6210 Ambulatory health care services
- Hospitals
- Nursing and residential care facilities 6230
- 6240 Social assistance

ARTS, ENTERTAINMENT, AND RECREATION

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

ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation7220 Food services and drinking places

OTHER SERVICES

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

PUBLIC ADMINISTRATION

9200 Public administration

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U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD – 2004 INSTRUCTION BOOKLET FOR FORMS BE-10A, BE-10A BANK, BE-10B(LF), BE-10B(SF), BE-10 Mini, BE-10B BANK

The Bureau of Economic Analysis (BEA) is conducting the Benchmark Survey of U.S. Direct Investment Abroad - 2004. BEA will use the data collected to provide 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, individually identifiable data cannot be disclosed.

The benchmark survey obtains universe data on the financial and operating characteristics of, and on positions and transactions between, U.S. parent companies and their foreign affiliates. The data are used for deriving estimates of direct investment from sample data BEA collects in nonbenchmark years. In particular, the data will serve as the foundation 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 2004 fiscal year, directly or indirectly owned or controlled 10 percent or more of a foreign business enterprise must file this survey. See this **Instruction Booklet** for reporting requirements and general instructions. You must return the completed survey by May 31, 2005 if you have fewer than 50 forms to file and by June 30, 2005 if you have 50 or more forms to file. If you received this survey but are not required to report, you must complete a "Claim for Not Filing a BE-10" and return it to BEA by the due date of the survey.

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

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

Sincerely,

J. Steven Landefeld Director Bureau of Economic Analysis

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Number of copies	3			 	 	
Additional copies	of forms			 	 	
Where to send th	e report.			 	 	
. Confidentiality .				 	 	
 Annual stockhold 	ers' repor	rt and For	m 10K.	 	 	
Order Ferm	-					
Urder Form				 	 	

BE-

I. REPORTING REQUIREMENTS

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

The publication in the Federal Register of the notice implementing this survey is considered legal notice to U.S. business enterprises of their obligation to report. Therefore, a response is required from persons subject to the reporting requirements of the BE-10 survey, whether or not they are contacted by BEA. Also, a person, or their agent, contacted by BEA concerning their being subject to reporting, either by sending them a report form or by written inquiry, must respond in writing pursuant to section 806.4 of 15 CFR, Chapter VIII. This may be accomplished by: (1) certifying in writing, by the due date of the survey, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey; (2) completing and returning the "BE-10 Claim for Not Filing" by the due date of the survey; or (3) filing the properly completed BE-10 report by May 31, 2005, or June 30, 2005, as required.

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

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number. The control number for this survey, 0608-0049, appears at the top of each form.

Forms comprising a BE-10 report are:

- 1. Form BE-10A Report for nonbank U.S. Reporters;
- 2. Form BE-10A BANK Report for U.S. Reporters that are banks;
- Form BE-10B(LF) (Long Form) Report for majority-owned nonbank foreign affiliates of nonbank U.S. parents with assets, sales, or net income greater than \$150 million (positive or negative);
- 4. Form BE-10B(SF) (Short Form) Report for majority-owned nonbank foreign affiliates of nonbank U.S. parents with assets, sales, or net income greater than \$25 million but not greater than \$150 million (positive or negative); for minority-owned nonbank foreign affiliates of nonbank U.S. parents with assets, sales, or net income greater than \$25 million (positive or negative); and for nonbank affiliates of U.S. bank parents with assets, sales, or net income greater than \$25 million (positive or negative);
- Form BE-10B Mini Report for nonbank foreign affiliates with assets, sales, or net income greater than \$10 million but not greater than \$25 million (positive or negative); and
- 6. BE-10B BANK Report for foreign affiliates that are banks.
- For definitions of terms, see Section II of these instructions.

A. Who must report

 Basic requirement – A BE-10 report is required of any U.S. person that had a foreign affiliate – that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise – at any time during the U.S. person's 2004 fiscal year.

If the U.S. person had no foreign affiliates during its 2004 fiscal year, it must file a "BE-10 Claim for Not Filing;" no other forms in the survey are required. If the U.S. person

had any foreign affiliates during its 2004 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, bank holding companies, or financial 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 which, in turn, owned 80 percent of foreign business enterprise C. Then the U.S. Reporter's percentage of indirect ownership of B would be 37.5 percent (the product of the first two percentages), its indirect ownership of C would be 30 percent (the product of all three percentages), and B and C (as well as A) would be considered foreign affiliates of the U.S. Reporter.

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 2004 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 nonbank U.S. domestic business enterprise. See *I.B.I.b.* for the definition of "fully consolidated U.S. domestic business enterprise."

A U.S. Reporter that is not a bank but that owns a majority interest in a U.S. bank, must file the bank, including all of its domestic subsidiaries or units, on Form BE-10A BANK. (However, if the bank, including its domestic subsidiaries, does not have a foreign affiliate, it is not required to report.) Banking activities owned by a nonbank must also be included on the nonbank's Form BE-10A using the equity method of accounting.

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 \$150 million (positive or negative) at any time during the Reporter's 2004 fiscal year:

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

I. REPORTING REQUIREMENTS — Continued

B. Forms for nonbank U.S. Reporters and nonbank foreign affiliates — Continued

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 \$150 million (positive or negative) at any time during the Reporter's 2004 fiscal year.

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(s) not required to be reported on Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or BE-10B BANK. It also must file a Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or BE-10B BANK, as appropriate, for **each** foreign affiliate not listed on Supplement A. 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.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.

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.

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 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 not required to be reported on Form BE-10B(LF), BE-10B(SF), BE-10B Mini, 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 – 2004 (Long Form), should only complete items 1 through 11, 49 through 99, and the Supplement A of Form BE-10A. If the U.S. Reporter is filing a BE-15(SF) (Short Form), in lieu of the BE-15(LF), it should complete the entire Form BE-10A. See also *III.B.*
- (5) Joint ownership of foreign affiliate If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A or BE-10A BANK.
- 2. Form BE-10B(LF), (SF), or Mini Reports for nonbank foreign affiliates. The coverage of the forms is summarized in the chart below.

Ownership U.S.\$ amount	MAJORITY-OWNED FOREIGN AFFILIATE	MINORITY-OWNED FOREIGN AFFILIATE
At least one of the three items* is greater than \$150 mil. (+ or -).	BE-10B(LF)	
At least one of the three items* is greater than \$25 mil. (+ or -), but no one is greater than \$150 mil. (+ or -),	BE-10B (SF)	BE-10B (SF) except Part V
At least one of the three items* is greater than \$10 mil. (+ or -), but no one is greater than \$25 mil. (+ or -),	BE-10B Mini	
All three items* are less than or equal to \$10 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 \$150 million (positive or negative) at any time during the affiliate's 2004 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 reporting criteria for this report.

b. 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.B.2.a. was greater than \$25 million, but for which **no one** of these items was greater than \$150 million (positive or negative) at **any time** during the affiliate's 2004 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.B.2.a. was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2004 fiscal year, and
- (3) each nonbank foreign affiliate of a bank U.S. Reporter for which **any one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2004 fiscal year.

I. REPORTING REQUIREMENTS – Continued

- c. Basic requirements for BE-10B Mini A BE-10B Mini must be filed for each nonbank foreign affiliate of a U.S. Reporter for which **any one** of the three items listed in 1.B.2.a. was greater than \$10 million, but for which **no one** of these items was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2004 fiscal year.
- d. Other requirements for filing Forms BE-10B(LF), BE-10B(SF), and BE-10B Mini –
 - (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 Classifications** for International Surveys, 2002, Part I, may be consolidated.

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

(2) Reporting of foreign affiliates owned by more than one U.S.Reporter - If the foreign affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) must file a complete Form BE-10B(LF), (SF), or Mini 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), (SF), or Mini on which only Part I, items 1-24 on Forms BE-10B(LF) and (SF) and items 1-9 on Form BE-10B Mini, 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), (SF), or Mini and which one(s) will file a partial Form BE-10B(LF), (SF), or Mini.

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, 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), (SF), or Mini must be filed for a foreign affiliate of the U.S. Reporter that owns another foreign affiliate of that U.S. Reporter, i.e., a Form BE-10B(LF), (SF), Mini, or BANK must be filed for all affiliates upward in a chain of ownership.
- (4) Relationship between Forms BE-10A and BE-10B(LF), (SF), or Mini – The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B(LF), (SF), or Mini, 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), (SF), or Mini 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 Forms BE-10B(LF), (SF), and Mini. Unless otherwise specified in the instructions on Forms BE-10B(LF),(SF), or Mini, all other items in each Part must be completed.

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

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

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. In situations where their possible use is not clear-cut, please contact BEA for guidance before filing on the specialized forms.

Activities of subsidiaries of a bank or bank holding company that may not be banks but that provide support to the bank parent company, such as real estate subsidiaries set up to hold the office buildings occupied by the bank parent company, are considered bank activities.

- 1. Form BE-10A BANK Report for a U.S. Reporter that is a bank
 - a. Basic requirements Each U.S. Reporter that is a bank must complete a BE-10A BANK report. The bank U.S. Reporter must also complete, as applicable, the BE-10A BANK SUPPLEMENT A listing each, if any, foreign affiliate not required to be reported on form BE-10B BANK, BE-10B(SF), or BE-10B Mini. It must also file a Form BE-10B BANK, BE-10B(SF), or BE-10B Mini, as appropriate, for each foreign affiliate not listed on the Supplement A.

I. REPORTING REQUIREMENTS – Continued

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 or 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 Jey which any one of the following three items was greater than \$10 million (positive or negative) at any time during the foreign affiliate's 2004 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.

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

(1) Rules for consolidation of foreign bank affiliates - 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, if there is direct ownership or direct financial positions or transactions between the U.S. Reporter and foreign affiliate, Part III, have been completed. If no one U.S. Reporter owns a greater share of the foreign affiliate than any other U.S. Reporter, 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 foreign affiliate of that U.S. Reporter, i.e., a Form BE-10B(LF), (SF), Mini, 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 nonbank foreign affiliate. However, the indirectly owned bank affiliate must be listed on the BE-10A SUPPLEMENT A or a BE-10A BANK 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. 2004 fiscal year is the U.S. Reporter's or the foreign affiliate's financial reporting year that ended in calendar year 2004. Reporters or affiliates having a "52/53 week fiscal year that ended within the first week of January 2005 are considered to have a 2004 fiscal year for purposes of filing this survey, and should report December 31, 2004 as their 2004 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 2004, is deemed to have a fiscal year identical to calendar year 2004. (If a U.S. Reporter or foreign affiliate changed the ending date of its financial reporting year in 2004, contact BEA to determine what reporting period to use.)
- B. Affiliate means a business enterprise located in one country that is directly or indirectly owned or controlled by a person of another country to the extent of 10 percent or more of its voting securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.
- C. Associated group means two or more persons who, by the appearance of their actions, by agreement, or by an understanding, exercise 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:
 - members of the same family,
 - 2. a business enterprise and one or more of its officers or directors.
 - members of a syndicate or joint venture, or
 - 4. a corporation and its domestic subsidiaries.
- D. Banking covers business enterprises engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations engaged in international or foreign banking, foreign branches and agencies of U.S banks whether or not they accept deposits abroad, savings and loans, savings banks, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.

II. DEFINITIONS – Continued

- **E. Branch** means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- **F. Business enterprise** means any organization, association, branch, or venture which exists for profit making purposes or to otherwise secure economic advantage, and any ownership of any real estate.
- **G. Foreign**, when used in a geographic sense, means that which is situated outside the United States or which belongs to or is characteristic of a country other than the United States.
- **H. Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment abroad. *See II.Q.*
- **I. Foreign affiliate parent** means a U.S. Reporter's foreign affiliate that 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.

Note: A U.S. Reporter that is not a bank but that owns a majority interest in a U.S. bank — DO NOT consolidate banking activities. *See I.B.1.a.*

- L. Intercompany means between a U.S. Reporter and its foreign affiliates.
- M. Intermediary means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- N. Lease is an arrangement conveying the right to use property, plant, or equipment (i.e., land and/or depreciable assets), usually for a stated period of time.
 - **1. Capital lease** A long-term lease under which a sale of the asset is recognized at the inception of the lease. These may be shown as lease contracts or accounts receivable on the lessor's books. The assets would not be considered to be owned by the lessor.
 - 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).
- **O. 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 that has direct investment in a foreign business enterprise, including a branch. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic business enterprise. *See II.K.*

- **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.

- 2. 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 is not subject to 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 - 2004. 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 the U.S. Reporter has a 10 percent or more ownership interest in it.) For purposes of the BE-10 survey, consider the foreign owner of the U.S. Reporter and the directly and indirectly owned foreign affiliates (other than those held through the U.S. Reporter) of the foreign owner, as unaffiliated foreign persons.

III. CLARIFICATION OF COVERAGE – Continued

- **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 it is physically located, subject to the following qualifications:
 - Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship.
 - Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing. There are two exceptions to this rule:
 - **a.** Individuals (and their immediate families) who either own or are employed by a business in their country of citizenship and who are residing outside of that country for one year or more in order to conduct business for the enterprise are considered residents of their country of citizenship if they intend to return within a reasonable period of time.
 - **b.** Individuals who reside outside their country of citizenship because they are government employees (such as diplomats, consular officials, members of the armed forces, and their immediate families) are considered residents of their country of citizenship regardless of their length of stay.
- E. Foreign affiliate operating completely outside its country of incorporation – If a foreign affiliate conducts all its operations from, and is located in, a single foreign country that is different from its country of incorporation, it is deemed to be operating totally outside its country of incorporation. File a single BE-10B 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 business operations from, and is located in, the United States, you must file a Form BE-10B to report the equity investment in the affiliate and the affiliate's income. Show country of incorporation as country of location **and report the affiliate as a holding company (ISI code 5512).** You must report the operating business enterprise located in the United States on the BE-15, Annual Survey of Foreign Direct Investment in the United States.

F. Agencies and representative offices — Foreign representative offices, agents and employees of a U.S. person are not considered to be foreign affiliates, and therefore, they should

not be reported on Form BE-10B(LF), BE-10B(SF), or BE-10B Mini. 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.gov. (Under "International," select "More" and then "U.S. International Services Transactions.") A foreign presence of a U.S. person is considered a foreign sales promotion or representative office if: **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 2004

The table below indicates how certain parts of Forms BE-10B(LF), (SF), Mini and BANK must be completed for foreign affiliates held by the U.S. Reporter for only part of FY 2004. **All** remaining items of the report forms (including the sections of Part III that are not addressed in the table) must be completed as applicable. **Note** – All data for year-end 2003 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 2003 or FY 2004, as appropriate.

Data or	n Forms B	E-10B(LF)	, (SF), Mi	ni or BAN	IK		
During FY 2004 the foreign affiliate was:	betwee Report foreign (Part III, S of each	tment en U.S. er and affiliate Section B n form) a)	Bala Sheet	Income statement data (c)			
	Close FY 03	Close FY 04	Close FY 03	Close FY 04	Income Statement		
1. Established	0	х	0	х	part ² year		
2. Acquired from:					full 1		
(a) Another U.S. Reporter	0	Х	X ¹	X ¹	year		
(b) Foreign person	0	х	0	х	part ² year		
3. Sold to: (a) Another U.S. Reporter	х	0	0 ¹	0	0 ¹		
(b) Foreign person	х	0	х	0	part ¹ year		
4. Liquidated	х	0	х	0	part ² year		

¹A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 2004 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 2004. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover all 12 months of FY 2004. 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 2003 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 2004.

²A foreign affiliate that was established, liquidated, acquired from or sold to a foreign person during FY 2004 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 2004, or the period from year-end 2003 to the time of the liquidation or sale, as appropriate.

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.

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

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

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

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

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

J. Estates, trusts, and intermediaries

- 1. A U.S. estate is a person 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.
- 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 and thus should be reported 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 "FAS" 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 including balance sheets and income statements, not maintained in U.S. dollars from the host country currency to U.S. dollars using FAS 52, as would be required to incorporate foreign statements into the U.S. Reporter's financial statements for reports to shareholders.
- 2. Other financial and operating data of foreign affiliate – According to FAS 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), Mini, 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), Mini, 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.d. 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 classifications A list and explanation of the industry classifications used are given in the *Guide to Industry Classifications for International Surveys,* 2002, 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 be maintained in your customary accounting records. Providing precise data in these areas may require substantial burden beyond what is intended by BEA. This may be especially true for:

- BE-10A, Part I, items 15 through 26 Number of employees in each industry of sales;
- BE-10A, Part III, Section B, items 49 through 52 Distribution of sales or gross operating revenues, by transactor and by whether the sales were goods, services, or investment income;
- BE-10A, Part III, Section C; BE-10B(LF), Part II, Section C; BE-10B(SF), Part V – Number of employees and employee compensation by Standard Occupation Classification;

• BE-10B(LF), Part II, Section B – Distribution of sales or gross operating revenues, by transactor, by 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.

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

- F. Specify When asked to "specify" amounts reported for certain data items, give the type and dollar amount of the major items included in the data item.
- G. Space on form insufficient When space on the form is insufficient to permit a full answer to any item, submit the required information on supplementary sheets, appropriately labeled and referenced to the item number and the form.

V. U.S. EXPORTS AND IMPORTS OF GOODS

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

Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when the U.S. Reporter buys goods in country A and sells them in country B, but the goods are shipped directly from country A to county 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.

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).

- A. Timing. Only include goods actually shipped between the United States and the affiliate during FY 2004 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 2004 that were charged or consigned in FY 2005 but exclude goods shipped to the affiliate in FY 2003 that were charged or consigned to the affiliate in FY 2004.
- **B. Trade of the U.S. Reporter.** Goods shipped by, or to, the U.S. Reporter, whether or not actually charged or consigned by, or to, the U.S. Reporter, are considered to be trade of the U.S. Reporter.
- **C. Trade of a foreign affiliate.** Goods shipped by, or to, a foreign affiliate, whether or not actually charged or consigned by, or to, the foreign affiliate are considered to be trade of the foreign affiliate.
- D. By (or to) whom goods were shipped. Shipment by, or to, an entity refers to the physical movement of goods to or from the U.S. customs area by, or to, that entity regardless of by, or to whom the goods were charged or consigned. Thus, for example, if the U.S. Reporter charges goods to a German affiliate but ships them to an Italian affiliate, the goods should be recorded as U.S. exports shipped by the U.S. Reporter on the Form BE-10B(LF), (SF), or Mini of the Italian affiliate, but not on that of the German affiliate. Similarly, if goods were charged by the U.S. Reporter to an affiliate but shipped to the affiliate by another U.S. person, the goods should be considered a U.S. export shipped by "other U.S. persons," not by the U.S. Reporter, on the affiliate's Form BE-10(LF) or (SF).

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

E. Valuation of exports and imports. Value U.S. exports and imports f.a.s. (free alongside ship) at the port of exportation. This includes all costs incurred up to the point of loading the goods aboard the transportation carrier at the U.S. or foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, U.S. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.

VI. FILING THE BE-10

- A. Due date A fully completed and certified BE-10 report comprising Form BE-10A or 10A BANK, BE-10A SUPPLEMENT A or BE-10A BANK SUPPLEMENT A (as required), and Form(s) BE-10B(LF), (SF), Mini, or BANK (as required), is due to BEA no later than May 31, 2005 for U.S. Reporters required to file fewer than fifty, and June 30, 2005 for U.S. Reporters required to file fifty or more forms.
- **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.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 VI.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.gov. (under "International," select "More" and then "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 2004 when filing the BE-10 report.

Cut along this line.

2004 BE-10 ORDER FORM

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Visit our BEA's Web site: www.bea.gov Select: International — More — U.S. Direct Investment Abroad, to download and print the survey forms.

BE-10 Instructions (12/2004)