OMB No	. 06	08-0060: Approval Expires	08/31/2007	BEA USE ONLY	Control number							
FORM BE	-22							ι			IT OF COMI	
(11/2004)		ANNULAL CUDY	/EV OF (CELECTED CEDV	UCEC TRANCA	TIONIC	DET	A/E-E-				
				SELECTED SERV AFFILIATED FOI				VEE	VI.			
			(The rep	ort is mandator	y and confident	tial)						
		address of U.S. Reporte orrect as necessary	r –					ile	3			
10001	1						4 7	o.				
	2					-40g	77	•			- 49	· ·
10002						0,,,	ν_{U_L}	•		7	SU.	
10003	3				is no	ces '	٠.			OUC		
10004	4				1000 m	.0	y_	40	SY			
				(40)	ou,	are	Va.	71				
				wey in	on , we	111	10,					
Comple Assista	ete nce	and file this form or file is available at (202) 606	electronic -5588, M-	ally at www.bea.go F 8:30 A.M 5:00 P	v/astar. .M., eastern time.	-50						
How to			ical	-4011. M	ey with							
Step		Verify or correct name	and addre	ess of U.S. Reporter	named in the mail	ing label	and co	omple	te Pa	rt 1.		
Step		Complete Part 2.	E {0,	ent ru	10	3						
Step	3.	Complete Part 3 and So	hedules A	A and B based on th	e instructions give	n in Part	3.					
Step	4.	File the completed form	n by Marc	h 31, 2005.								
		December 11 market	udh	SIY	r00							
		By mailing to:	Bureau	partment of Comme of Economic Analys	is							
		69.6	BE-50(S: Washing	SB) gton, DC 20230								
		delivering form to:		partment of Comme								
		INN	Bureau (BE-50(S	of Economic Analys SB)	is							
		14.	Shipping	g and Receiving Sec Street, NW	tion M-100							
				gton, DC 20005								
		or Faxing form to:	(202) 60	6-5318								
		File electronically at:	www.be	a.gov/astar								
Part 1												
		to consult concerning	g questio	ons	3 Certification this report has	— The us been pr	indersi	igned	offici	al certi	fies that	
10005	1	Name			applicable instaction	tructions	, is cor	nplete	e, and	is sub	stantiall	у
10005	2	Title			General Instru	ctions, e	stimate	es hav	e bee	en prep	ared wh	nere
	3	J			the data are no records or pre	cise data	could	not b	e obt	ained v	without	
10007		Telephone number ()			undue burden	•						
10008	4	FAX number ()										
10009	5	E-mail address										
2 May	we	use e-mail to correspor	d with yo	u to discuss	Authorized officia	ıl's signa	ture					
may	СО	ns relating to this form, ntain information about	your com	pany that you								
inhe	ren	nsider confidential? (Not tly confidential. We will	treat infor	mation we								
rece	ive	as confidential but your against interception by a	e-mail is	not necessarily	Print or type nam	ie					Date	
1001		1 1 Yes	ama pan	-1-/								
		2 No										

Part 2		
What period does this annual report cover?		
10011 Month Day Year		
1		
Beginning date		
Month Day Year		
2 2004		
Ending date	:3/10	
	T Va	
5 Enter the 4-digit industry code that best describes the Industry Classifications found on pages vii and viii of	the U.S. Reporter from the Summary of	46.
1	or the denotal matractions.	ents.
10012	20, 60, 20,	6 ,
	is no loses on.	
_	40, 40, 4631	
6 What is the primary Employer Identification Number	r used by the U.S. Reporter to file U.S. income	
or payroll taxes?	in Pasarias	
10013	rused by the U.S. Reporter to file U.S. income	
The solution of the solution o	مر الم	
ical aform	767 -U-10	
Was the U.S. Reporter in existence during the entire	reporting period?	
10014	mac	
Yes Yes		
for the time you were in existence and	y complete 3 below. Otherwise, complete the report d in the space at the bottom of this page, explain why	
you were not in existence for the entir	re reporting period.	
ine		
3 During the reporting period identified in 4, did anot	ther U.S. person or entity own more than 50	
percent of the voting stock or have the power to con Reporter named in the mailing label on page 1?	ontrol the management and policies of the U.S.	
$ \begin{array}{ccc} & & & & & \\ & & & & \\ & & & & \\ & & & &$	2 Name	
of the controlling U.S. person		
or entity and then please return this form according to	3 Street	
the instructions on page 1.		ZIP Code
1 2 \square No – Continue with 9 on		0000
Ľ2 □ No – Continue with ⑨ on page 3.		
page 5.		
Definition: Unaffiliated foreign person — A business	anterprise legated outside the United States which	
does not directly or indirectly own or control the U.S. Rep	porter, and is not directly or indirectly owned or	
controlled by the U.S. Reporter, to the extent of 10 percen	nt or more of its voting stock for an incorporated	
business or an equivalent interest for an unincorporated by	business, including a branch.	

Page 2 FORM BE-22 (11/2004)

• Follow the steps given below to determine whether you must complete the mandatory section, or are being requested to complete the voluntary section, of Schedules A and B on pages 5 and 6.

Step 1					Stei	. 2	Step 3		
wh spe UN	This survey covers transactions in selected types of services. Indicate below which types of service (either sales or purchases) involving any of the specified types of services, if any, occurred between the U.S. reporter and UNAFFILIATED FOREIGN PERSONS in the reporting period in item 4. Mark all that apply. Complete descriptions are available in Section VII of			v	For each servitransaction m Step 1, did TO to unaffiliated persons excee	ce arked in TAL SALES I foreign	For each service transaction marked in Step 1, did TOTAL PURCHASES from unaffiliated foreign		
	rk all that apply. Complete descriptions are available in S General Instructions.	ection	VII of		during the rep period in item	orting	persons exceed during the rep	ed \$1 million porting	
	Type of Service	Code				110.	period in item	4?	
1	Advertising services	1	20001	1	² 1 ☐ Yes	2 □ No	³ 1 ☐ Yes	2 No	
2	Auxiliary insurance services	2	20002	1	² 1 Yes	2 No	³ 1 ☐ Yes	2 🗆 No	
3	Disbursements to fund news-gathering costs of broadcasters	3	20003	15	²1 □Yes	2 No	³ 1 □Yes	2 🗆 No	
4	Disbursements to fund news-gathering cost of print media	40.0	20004	1	Yes O	2 No. (3 1 ☐ Yes	2 🗌 No	
5	Disbursements to fund production cost of motion pictures	5	20005	1	² 1 Yes	2 No	³ 1 ☐ Yes	2 🗌 No	
6	Disbursements to fund production costs of broadcast program material other than news	60	20006	10	² 1 Yes	2	³ 1 ☐ Yes	2 🗌 No	
7	Disbursements to maintain government tourism and business promotion offices	7	20007	1_	² 1 ☐ Yes	2 No	³ 1 ☐ Yes	2 🗌 No	
8	Disbursements for sales promotion and representation	5U1	20008		² 1 ☐ Yes	2 No	³1 ☐ Yes	2 🗌 No	
9	Disbursements to participate in foreign trade shows	9	20009	1	² 1 □ N/A	2 N/A	³ 1 ☐ Yes	2 🗆 No	
10	Educational and training services	10	20010	1	²1 ☐ Yes	2 No	³1 ☐ Yes	2 🗆 No	
11	Financial services	11	20011	1	² 1 □ N/A	2 N/A	³ 1 ☐ Yes (See Question	2 □ No 11, page 4)	
12	Medical services, inpatient	12	20012	1 🔲	² 1 ☐ Yes	2 No	³ 1 □ N/A	2 🗌 N/A	
13	Medical services, other than inpatient	13	20013	1 🔲	² 1 ☐ Yes	2 No	³ 1 □ N/A	2 N/A	
14	Merchanting services	14	20014	1	² 1 ☐ Yes	2 No	³ 1 □ N/A	2 N/A	
15	Mining services	15	20015	1	²1 ☐ Yes	2 No	³ 1 ☐ Yes	2 No	
16	Other private services*	16	20016	1	² 1 ☐ Yes	2 No	³ 1 ☐ Yes	2 🗆 No	
17	Other trade-related services	17	20017	1	² 1 Yes	2 No	³ 1 ☐ Yes	2 🗌 No	
18	Performing arts, sports, and other live performances, presentations, and events	18	20018	1	² 1 ☐ Yes	2 No	³ 1 ☐ Yes	2 🗆 No	
19	Premiums paid on purchase of primary insurance	19	20019	1 🔲	² 1 □ N/A	2 N/A	³ 1 ☐ Yes	2 🗆 No	
20	Losses recovered on purchases of primary insurance .	20	20020	1	² 1 □ N/A	2 N/A	³1 ☐ Yes	2 □ No	
21	Sale of purchase of rights to natural resources, and lease bonus payments	21	20021	1 _	² 1 ☐ Yes	2 No	³ 1 ☐ Yes	2 🗌 No	
22	Use or lease of rights to natural resources, excluding lease bonus payments		20022	1 _	²1 ☐ Yes	2 No	³ 1 ☐ Yes	2 🗌 No	
23	Waste treatment and depollution services	23	20023	1 🔲	²1 ☐ Yes	2 No	³1 ☐ Yes	2 🗌 No	
	None of the above (Go to to to on page 4.)		20024	1	• For each type		• For each type		
yo tra	ther private services (service number 16) — Enter the tota u paid for the purchases of all the following services com nslation services, salvage services, security services, collo	al amou bined: l ection s	Languag ervices,	ge	marked Yes, re mandatory of Section 1. For each type	n Schedule A,	marked Yes, reporting is mandatory on Schedule B, Section 1. • For each type of service		
tra ma ide	satellite photography and remote sensing/satellite imagery services, space transport, and transcription services. If you are subject to the survey's mandatory reporting requirement and you reported data under this service, identify from the services listed the one that accounts for the largest share of the data reported.				marked No, vo reporting is re Schedule A, S	oluntary quested on	marked No, vo reporting is re Schedule B, S	oluntary quested on	

Œ	Did the U.S. Reporter have any transactions, either sales or purchases, of any of the services or intangible rights covered by this survey? (Did you place a mark next to any of the activities listed in step one of question ① ?)
	Yes – Report mandatory transactions in Section 1 of the appropriate schedule or please report voluntary transactions in Section 2 of the appropriate schedule.
	No – Then return pages 1 through 4 according to the instruction on page 1.
1	Did the U.S. Reporter have any purchases transactions of any financial services (Did you place a
	mark in the "Yes" box of service number 11 financial services?) 20026 1 Ves - The following type of financial service accounts for the largest share of the data reported: Credit-related fees Fees on securities transactions
	20026 Yes – The following type of financial service accounts for the largest share of the data reported: Credit-related fees Fees on securities transactions Rees for other financial services No Medical services: If data are reported on Schedule A for service numbers 12 and/or 13, please
E	Medical services: If data are reported on Schedule A for service numbers 12 and/or 13, please respond to the following question.
	Do the receipts reported under medical services (services number 12 and 13) comprehensively cover charges by independent physicians who are not employees of the reporting medical institution? 20027 1 Yes.
	No, because independent physicians do not practice at this institution.

Page 4 FORM BE-22 (11/2004)

SCHEDULE A — U.S. Reporter's Sales of Selected Services to Unaffiliated Foreign Persons

- •For each type of transaction marked Yes in Step 2 of question 9 , reporting is mandatory in Section 1 below.
- •For each type of transaction marked **No** in Step 2 of question **9** , voluntary reporting is requested in Section 2 below.
- •For additional instructions, see the General Instructions A.I. and A.II.
- •Report all currency figures in thousands of dollars. Example: If the amount is \$1,555,000.00 report as 1,555.
- Round amounts less than \$500.00 to 0.
- In the column headings of Table 1 and 2, enter the Type of Service Code (1 through 23) as found in Step 1 of question **9** .
- Use additional copied sheets as necessary.

Section 1: Mandatory Reporting (for sales of each type of service exceeding \$1 million)

	SALES TO	BEA USE ONL		Service code	Service code	Service code	Service code
			2	3	4	5.0	6
	A1000	ľ	_	no: Vs	105	10,	
1	Australia 002	¹ 601	2	3 3 6	4	5	6
1	Belgium 003	1 302		3'	4	5	6
	Brazil 004	1 202	-	3	4	5	6
	Canada 005	¹ 100		3	4	5	6
	China 006	1 650	-	3	4	5	6
	France 5007	¹ 307		3	4	5	6
	Germany	1 308	2	3	4	5	6
	Hong Kong 009	1 611	2	3	4	5	6
9.	India 010	¹ 612	2	3	4	5	6
	Israel 011	504	2	3	4	5	6
	Italy 012	¹ 314	2	3	4	5	6
	Japan 013	¹ 614	$\overline{}$	3	4	5	6
	Mexico 014	¹ 213		3	4	5	6
	Netherlands 015	¹ 319		3	4	5	6
	Singapore 016	¹ 625		3	4	5	6
	South Africa 017	¹ 436		3	4	5	6
	South Korea 018	1 626		3	4	5	6
	Spain 019	1 323	$\overline{}$	3	4	5	6
	Sweden 020	1 324		3	4	5	6
1	Switzerland 021	1 325	-	3	4	5	6
	Taiwan 022	1 628	-	3	4	5	6
22.	United Kingdom 023 Other — Specify	1 327	_	3	7	3	0
	Other — Specify						
		1	2	3	4	5	6
23.		4	2	3	4	5	6
24.	025		2	3	4	5	6
25.	026		2	3	4	5	6
26.			2	3	4	5	6
27.	028		2	3	4	5	6
20.			2	3	4	5	6
30.			2	3	4	5	6
	All countries, total 001	1	2	3	4	5	6
- 31.	7.11. 0041111100, 10141		ш		L		L

Section 2: Voluntary Reporting (for total sales of each type of service less than or equal to \$1 million)

SALES TO	BEA USE ONLY	Service code	Service code	Service code	Service code	
	(1) (2)	(3)	(4)	(5)	(6)	
	1 2	3	4	5	6	
32. All countries, total	709					

FORM BE-22 (11/2004) Page 5

SCHEDULE B — U.S. Reporter's Purchases of Selected Services From Unaffiliated Foreign Persons

- For each type of transaction marked **Yes** in Step 3 of question **9**, reporting is mandatory in Section 1 below.
- For each type of transaction marked **No** in Step 3 of question **9**, voluntary reporting is requested in Section 2 below.
- For additional instructions, see the General Instructions A.I. and A.II.
- Report all currency figures in thousands of dollars. Example: If the amount is \$1,555,000.00 report as 1,555.
- Round amounts less than \$500.00 to 0.
- In the column headings of Table 1 and 2, enter the Type of Service Code (1 through 23) as found in Step 1 of question <a>©
- Use additional copied sheets as necessary.

Section 1: Mandatory Reporting (for purchases of each type of service exceeding \$1 million)

	tion 1. mandatory hoporthing (BE/		Service	Service	Service	Service
	PURCHASES FROM	USI	≣	code	S code	code	code
	FORCHASES FROM	ONL			100	30 62K	
		(1)	(2)	(3)	(4)	(5)	(6)
		1	2	3	4 25 0	5 6 7	6
	B1000			6, 40,	all, en	_	
	Australia 002	¹ 601		3	4)	5	6
	Belgium 003	1 302		3111	4	5	6
1	Brazil 004	1 202		3	4	5	6
	Canada 005	¹ 100		3 50 1	4	5	6
_	China 006	650		3	4	5	6
	France 5007	¹ 307		3,(0)	4	5	6
	Germany 008 Hong Kong 009	1 308		3	4	5	6
	India 010	¹ 611		3	4	5	6
	Israel 010	¹ 612 1 504		3	4	5	6
	Italy 012	¹ 314		3	4	5	6
	Japan 013	¹ 614		3	4	5	6
	Mexico 014	¹ 213		3	4	5	6
	Netherlands 015	¹ 319		3	4	5	6
	Singapore 016	¹ 625		3	4	5	6
	South Africa 017	¹ 436		3	4	5	6
	South Korea 018	¹ 626	_	3	4	5	6
	Spain 019	¹ 323	_	3	4	5	6
19.	Sweden 020	¹ 324	2	3	4	5	6
20.	Switzerland 021	¹ 325	2	3	4	5	6
21.	Taiwan 022	¹ 628		3	4	5	6
22.	United Kingdom 023	¹ 327	2	3	4	5	6
	Other — Specify						
		1	2	3	4	5	6
23.		_				_	6
24.	025	1	2	3	4	5	6
25.	026	1	2	3	4	5	6
26.		1	2	3	4	5	6
27.		1	2	3	4	5	6
28.	029	1	2	3	4	5	6
29.	030	1	2	3	4	5	6
30.	All countries, total 001	1	2	3	4	5	6
31.	All countries, total 001	<u> </u>		<u> </u>	<u> </u>	<u> </u>	·

Section 2: Voluntary Reporting (for total purchases of each type of service less than or equal to \$1 million)

PURCHASES FROM	BEA USE ONLY	Service code	Service code	Service code	Service code	
	(1) ((3)	(4)	(5)	(6)	
	1 2	3	4	5	6	
32. All countries, total 032	709					

Page 6 FORM BE-22 (11/2004)

GENERAL INSTRUCTIONS

Public reporting burden for this BE-22 report is estimated to average 11.5 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0060, Washington, DC 20503.

Purpose – Reports on this form are required in order to obtain reliable and up-to-date information on selected services transactions between U.S. persons and unaffiliated foreign persons. The information will be used to help support trade negotiations, formulate U.S. policy, and analyze the impact of that policy and the policies of foreign countries, on international trade in services. The data will also be used in compiling the U.S. balance of payments and national income and product accounts.

Authority – This survey is being conducted under the authority of the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended – hereinafter "the Act"), and the filing of reports is mandatory under Section 5(b)(2) of the Act (22 U.S.C. 3104). Regulations for the survey may be found in 15 CFR Part 801.

Penalties – Whoever fails to report may be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participated in such violations, upon conviction, may be punished by a like fine, imprisonment, or both (See 22 U.S.C. 3105). Notwithstanding the above, a U.S. person is not subject to any penalty for failure to report if a valid Office of Management and Budget (OMB) control number is not displayed on the form; such a number (0608-0060) is displayed on this form.

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

NOTES -

- 1. A single original copy of this report must be filed with the Bureau of Economic Analysis (BEA); please use the copy with the address label if such a labeled copy has been provided.
- 2. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). **EXAMPLE** If the amount is \$1,000,000, report as \$1,000. Amounts less than \$500.00 round to "0" and should, therefore, be omitted.

I. WHO IS TO REPORT AND GENERAL COVERAGE

A. Who is to report and transactions to be reported

 Mandatory reporting – A BE-22 report is required from each U.S. person that had transactions (either sales or purchasses) in excess of \$1,000,000 with unaffiliated foreign persons in any of the services listed in VII. of these General Instructions during the U.S. person's fiscal year.

The determination of whether a U.S. person is subject to this mandatory reporting requirement may be judgmental, that is, based on the judgment of knowledgeable persons in a company who can identify reportable transactions on a recall basis, with a reasonable degree of certainty without conducting a detailed manual records search. The "Optional Checklist" (Supplement A) described in IV. of the General Instructions may be used to facilitate data collection from the various parts of the reporter's organization.

Reporters who must file pursuant to this mandatory reporting requirement must complete Parts 1, 2, and 3 of the form and all applicable schedules. The total amounts of transactions applicable to a particular schedule are to be entered in the appropriate column(s) on line 31 of the schedule. In addition, these amounts must be distributed above line 31 to the country(ies) involved in the transaction(s).

2. Voluntary reporting – If, during the U.S. person's fiscal year, the U.S. person's total transactions (either sales or purchases) in any of the types of services listed in VII. of these General Instructions are \$1,000,000 or less, the U.S. person is requested to provide an estimate of the total for each type of service. Provision of this information is voluntary. The estimates may be judgmental, that is, based on recall, without conducting a detailed manual records search.

The total amounts of transactions applicable to a particular schedule are to be entered in the appropriate column(s) on line 32 of the schedule. (If information on the countries of the transactions are available, the transactions may instead be reported by country in the mandatory section; however, disaggregation by country is not required.) Reporters who elect to file pursuant to the voluntary reporting option must complete Parts 1, 2, and 3 of the form.

3. Exemption – A U.S. person receiving this form from BEA that is not required to report data in the mandatory (Section 1) section of any schedule, and that elects not to report data in the voluntary section of any schedule, must complete Parts 1, 2, and 3.

B. BE-22 definition of sales (receipts) or purchases (payments)

It should be noted that an item other than sales or purchases may be used as the measure of a given service for purposes of determining whether the threshold for mandatory reporting of the service is exceeded. Note that in several cases – advertising; performing arts, etc.; miscellaneous disbursements (services numbered 3–9 in VII. of these General Instructions); and rights to natural resources (services numbered 21 and 22) – measures other than, or in addition to, sales or purchases of services should be used. See VII. of these General Instructions for an explanation of what measure should be applied in determining whether you are subject to the BE-22 survey's mandatory reporting requirements for a given service.

C. Clarification of coverage and special situations

- Reporting period Form BE-22 is an annual report; one report is to be filed for each fiscal year of the U.S. Reporter. The Reporter's fiscal year is its financial reporting year that has an ending date in a given calendar year. (See **Definitions**, **II.M.**)
- Date of recording transactions Transactions are to be reported on an accrual basis.
- Withholding taxes Data should be reported gross of U.S. and foreign withholding taxes.
- 4. Services covered regardless of where performed Services sold to, or purchased from, unaffiliated foreign persons should be reported regardless of whether the services were performed in the United States or abroad.
- 5. Services bundled with goods or with other services and not separately valued – When a sale or purchase consists of both goods and services, or of several services, that cannot be unbundled (i.e., the goods and/or services are not separately valued), it should be classified based on whichever accounts for a majority of the value or on the basis of the Reporter's customary practice.
- 6. Accounting for purchases Purchases of services should be included without regard to whether they are charged as an expense on the income statement, capitalized, or charged to inventories.
- 7. Partnerships A partnership is a business enterprise and must report if it has covered transactions. The report must be for, and the data and information must cover, the partnership as a whole, not just the activities of an individual partner.
- 8. Contractor reporting responsibility On all schedules, U.S. prime contractors are to report the full value of a transaction (contract) with an unaffiliated foreign person. U.S. subcontractors, including independent consultants, to a U.S. prime contractor are not to report their share of a contract with an unaffiliated foreign person.
- 9. Projects with U.S. Government nonmilitary agencies Report information on services that are provided abroad for U.S. Government nonmilitary agencies, such as the Agency for International Development and the United States Information Agency, or that are part of an aid or technical cooperation program of the Government with foreign persons. However, do not report services provided to the U.S. Department of Defense or any of its agencies, such as the Army Corps of Engineers.
- 10. International organizations Report transactions with international organizations, which, according to balance of payments conventions, are considered unaffiliated foreign persons even if they are headquartered in the United States. Enter the abbreviated designation, "Int'l Org.", as the name of the country the project is with.
- 11. Internet transactions Reporting requirements are determined by who the transactions are with and not by where the services are performed or the location of the buyer and seller at the time of the transaction. Thus, reportable transactions may include those conducted over the Internet or other networks.

D. Consolidation

If the U.S. Reporter is a corporation, Form BE-22 is required to cover reportable transactions for the fully consolidated U.S. domestic enterprise consisting of (i) the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and, proceeding down each ownership chain from that U.S. corporation, (ii) any U.S. corporation (including a Foreign Sales Corporation located in the United States) whose voting securities are more than 50-percent owned by the U.S. corporation above it.

The fully consolidated U.S. domestic enterprise excludes foreign branches and other foreign affiliates.

Conditions may exist that would lead a U.S. corporation to exclude certain majority-owned (more than 50-percent owned) domestic subsidiaries from financial statements used in reports to shareholders. If such a subsidiary has covered transactions, it must file a report under its own name, and the subsidiary will be considered the U.S. Reporter for purposes of completing that form. The U.S. owner, however, is responsible for ensuring that the required Forms BE-22, both for itself and for the subsidiary, are filed with BEA on a timely basis. Such a subsidiary's filing deadline is the same as that of its U.S. owner.

II. DEFINITIONS

- A. Services mean economic activities whose outputs are other than tangible goods. This term includes, but is not limited to, banking, other financial services, insurance, transportation, communications and data processing, retail and wholesale trade, advertising, accounting, construction, design, engineering, management consulting, real estate, professional services, entertainment, education, and health care.
- B. U.S. Reporter is the U.S. person filing a report in this survey (see I.D. for further clarification).
- C. 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.
- D. 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.
- E. 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).
 - United States person means any person resident in the United States or subject to the jurisdiction of the United States.
 - Foreign person means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.
- F. Business enterprise means any organization, association, branch or venture which exists for profitmaking purposes or to otherwise secure economic advantage, and any ownership of any real estate. (A business enterprise is a "person" within the definition in paragraph E above.)
- **G. Direct investment** means the ownership or control, directly or indirectly, by one person of 10 per centum or more of the voting securities of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise.
- H. Parent means a person of one country who, directly or indirectly, owns or controls 10 per centum or more of the voting stock of an incorporated business enterprise, or an equivalent ownership interest in an unincorporated business enterprise, which is located outside that country.
 - 1. U.S. parent means the U.S. person that has direct investment in a foreign business enterprise.
 - 2. Foreign parent means the foreign person, or the first person outside the United States in a foreign chain of ownership, which has direct investment in a U.S. business enterprise, including a branch.

- I. Affiliated foreign group means (i) the foreign parent, (ii) any foreign person, proceeding up the foreign parent's ownership chain, which owns more than 50 per centum of the person below it up to and including that person which is not owned more than 50 per centum by another foreign person, and (iii) any foreign person, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 per centum by the person above it.
- J. Affiliate means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.
 - Foreign affiliate means an affiliate located outside the United States in which a U.S. person has direct investment.
 - U.S. affiliate means an affiliate located in the United States in which a foreign person has direct investment.
- K. Affiliated foreign person means, with respect to a given U.S. person, (i) a foreign affiliate of which the U.S. person is a U.S. parent, or (ii) the foreign parent or other member of the affiliated foreign group of which the U.S. person is a U.S. affiliate.
- L. Unaffiliated foreign person means, with respect to a given U.S. person, any foreign person that is not an affiliated foreign person as defined in paragraph K above.
- M. Fiscal year is the U.S. Reporter's financial reporting year that has an ending date in calendar year 2004.
- N. Country means, for purposes of this survey, the country of location of the foreign person with whom a transaction has occurred

III. GUIDELINES FOR CATEGORIZING ACTIVITIES

A. Distinguishing between unaffiliated and affiliated transactions

This survey covers U.S. persons' direct services transactions, both sales and purchases, with unaffiliated foreign persons – that is, with foreign persons that are neither the foreign affiliate nor the foreign parent of the U.S. person filing the report. For definitions of terms, see II. above.

Examples of reportable transactions are:

- 1. A transaction between a U.S. person and an unaffiliated foreign person.
- A transaction between one U.S. person and another U.S. person's foreign affiliate. Such a transaction is reportable by the first U.S. person.
- 3. A transaction between a U.S. parent of a foreign affiliate, or a U.S. affiliate of a foreign parent, and an unaffiliated foreign person (whether or not the latter is affiliated with other U.S. persons). Such a transaction is reportable by the U.S. parent or the U.S. affiliate.

Examples of transactions that are **not** reportable are:

- A transaction between a U.S. person (U.S. parent) and its foreign affiliate.
- A transaction between a U.S. person (U.S. affiliate) and its foreign parent or other member of the affiliated foreign group.
- **3.** A transaction between a U.S. person's foreign affiliate and another foreign person. Such a transaction is not reportable because it is a foreign-to-foreign transaction.
- **4.** A transaction between a U.S. person and another U.S. person (whether or not either or both parties are affiliated with foreign persons). Such a transaction is not reportable because it is a U.S.-to-U.S. transaction.

Transactions between U.S. parents and their foreign affiliates, and between foreign affiliates and other foreign persons, are already reportable in the surveys of U.S. direct investment abroad (BE-10, BE-11, and BE-577). Transactions between U.S. affiliates and their foreign parents or other members of their affiliated foreign groups are already reportable in the surveys of foreign direct investment in the United States (BE-12, BE-13, BE-15, BE-605, and BE-605 Bank).

B. Foreign activities of a U.S. person that do not constitute a foreign affiliate

Transactions with unaffiliated foreign persons by or through a foreign "activity" of a U.S. person that is not a foreign affiliate must be reported on the BE-22, if the activities are in covered types of services. Any of the services covered by this survey may also be provided at a foreign location through a foreign affiliate. Such transactions are not reportable in this survey. Before completing this survey, therefore, reporters must determine whether or not the services are conducted through a foreign activity that is not a foreign affiliate or through a foreign affiliate.

Although the definitions of direct investment and foreign affiliate in II. above, together with the discussion in III.A. above, should be sufficient to determine whether a given foreign activity is or is not a foreign affiliate, in a number of cases the determination may be difficult. Several factors to be considered are given below. If you still cannot determine if the activity or operation is an affiliate, call (202) 606–5588 for additional guidance. Also, if you think that an activity or operation currently reported as an affiliate is incorrect, please call and a determination of future reporting status will be made.

If a U.S. person's foreign activity or operation is incorporated abroad, it is a foreign affiliate.

If a U.S. person's foreign activity or operation is **not** incorporated abroad, its status is based on the weight of the evidence when the factors listed below are considered.

An unincorporated foreign activity or operation generally **would** be considered a foreign affiliate if it: (i) pays foreign income taxes; (ii) has a substantial physical presence abroad (e.g., plant and equipment or employees); (iii) maintains separate financial records that would permit the preparation of financial statements, including an income statement and balance sheet (not just a record of disbursements and receipts); (iv) takes title to the goods it sells and receives revenues therefrom; or (v) receives funds for its own account from customers for services it performs.

An unincorporated foreign activity or operation generally **would not** be considered a foreign affiliate if it: (i) conducts business abroad only for the U.S. person's account and not for its own account (e.g., sales promotion or public relations type of activities); (ii) has no separate financial statements; (iii) receives funds to cover its expenses only from the U.S. person; (iv) pays no foreign income taxes; and (v) has limited physical assets, or employees, permanently located abroad.

Note that a diverse group of activities that do not constitute foreign affiliates are covered by services numbered 3-9 in VII. of these General Instructions. For activities that are covered by these services, the respondent is asked to provide a breakdown by country of the total amount of the funding for these activities.

C. U.S. activities of a foreign person that do not constitute a U.S. affiliate

Criteria for determining which U.S. activities do or do not constitute a U.S. affiliate of a foreign person are parallel to those in III.B. above.

D. Determining who must report a transaction when an intermediary is involved

At times, transactions between a U.S. person and an unaffiliated foreign person may be arranged by, billed through, or otherwise facilitated by, an intermediary. The intermediary may be U.S. or foreign, and may be affiliated or unaffiliated with the U.S., or the foreign, person.

A determination of who a sale is to, or who a purchase is from, shall be made on the basis of who the U.S. person considers itself to have a claim on for payment, in the case of a sale, or who it has a liability to, in the case of a purchase. For a sale, if the U.S. person looks to the unaffiliated foreign person for payment, then the transaction is between the U.S. person and unaffiliated foreign person, and is to be reported by the U.S. person. If the U.S. person looks to the intermediary for payment, and the intermediary, in turn, looks to the foreign person for payment, then whether either transaction is reportable, and who it is to be reported by, depends on the location of the intermediary and the relationship between the U.S. person and the intermediary.

If the intermediary is a foreign person, then the U.S. person would report the transaction, provided the intermediary is not affiliated with the U.S. person. (If they are affiliated, then the transaction is not reportable in this survey.)

If the intermediary is a U.S. person, then the initial transaction between the original U.S. person and the intermediary is domestic-to-domestic and not reportable in the survey. However, the intermediary must report the transaction with the foreign person, provided the intermediary is not affiliated with the foreign person. (If they are affiliated, then the transaction is not reportable in this survey.)

The reportability of a purchase would be determined in a similar manner.

IV.OPTIONAL CHECKLIST OF SERVICES TRANSACTIONS BETWEEN COMPANY UNIT AND UNAFFILIATED FOREIGN PERSONS

For the convenience of reporters, an "Optional Checklist" is provided in Supplement A, to help diversified companies determine, without a records search, whether or not the "parts" or units of the company had reportable services transactions, either sales or purchases, with unaffiliated foreign persons in the fiscal year.

If, for any sales or purchases category, a "part" or unit of the company answers "Yes" to the question of whether it had a transaction in a particular type of service, that "part" or unit must be included in the company's report under the survey's mandatory reporting requirement if the U.S. Reporter's total transactions in that service exceed \$1,000,000. (See I.A.1. of these General Instructions.) Even if the U.S. Reporter's total transactions are \$1,000,000 or less, a "Yes" answer to the question of whether the "part" or unit had any transactions can be used to help determine if the transactions of that "part" or unit should be included in the company's report on a voluntary basis. (See I.A.2. of these General Instructions.)

Companies should reproduce the checklist for distribution to their "parts" or units if they decide to use it in preparing their reports. The checklist is optional; it is for the internal use of reporters only and should not be returned to BEA with Form BE-22.

Some companies may find it advantageous to adapt the "Optional Checklist" to accommodate their own particular corporate structure or data collection procedures.

V. RELATED FORMS

Persons receiving this form should be aware of eight other forms on services that are required to be filed on a mandatory basis with BEA (see 15 CFR, Part 801, Section 9).

- **BE-9** Quarterly Survey of Foreign Airline Operators' Revenues and Expenses in the United States
- **BE-25** Quarterly Survey of Transactions Between U.S. and Unaffiliated Foreign Persons in Selected Services and in Intangible Assets
- BE-29 Foreign Ocean Carriers' Expenses in the United States
- **BE-30** Ocean Freight Revenues and Foreign Expenses of United States Carriers
- BE-37 U.S. Airline Operators' Foreign Revenues and Expenses
- **BE-45** Quarterly Survey of Insurance Transactions by U.S. Insurance Companies with Foreign Persons
- **BE-80** Benchmark Survey of Financial Services Transactions Between U.S. Financial Services Providers and Unaffiliated Foreign Persons
- **BE-85** Quarterly Survey of Financial Services Transactions Between U.S. Financial Services Providers and Unaffiliated Foreign Persons

The types of transactions reportable on those forms are not covered by this survey. To receive a copy of form BE-29, BE-30, or BE-37, telephone BEA at (202) 606–9559. To receive a copy of form BE-25, BE-45, BE-80, or BE-85, telephone BEA at (202) 606–5588.

VI. REPORTING PROCEDURES

- A. Due date A completed BE-22 is due on March 31, 2005.
- B. Fiscal year reporting period This report covers fiscal year 2004, which is your most recent fiscal year that ended on or before December 31, 2004. If your most recent fiscal year ended after December 31, 2004, please call for assistance.
- **C. Extension** Requests for an extension of the reporting deadline will not normally be granted. However, in a hardship case, a written request for an extension will be considered if it is received at least 15 days before the due date. BEA will provide a written response to such a request. Requests for extensions may also be sent via E-mail to BE22extension@bea.gov.
- D. For assistance or additional copies of the forms Phone (202) 606-5588 between 8:30 a.m. and 5:00 p.m., eastern time.
- E. Original and file copies A single original copy of each form or schedule must be filed with BEA. Please use the copy with the address label if such a labeled copy has been provided. In addition, each U.S. Reporter must retain a copy of its report to facilitate resolution of problems; these copies should be retained by the U.S. Reporter for a period of not less than 3 years beyond the form's original due date.

Address report filed by direct private express delivery to:

U.S. Department of Commerce
Bureau of Economic Analysis, BE-50(SSB)
Shipping & Receiving Section Matter
1441 L Street, N.W.
Washington helplinformat U.S. Department of Commerce Bureau of Economic Analysis, BE-50(SSB) Shipping & Receiving Section M-100 1441 L Street, N.W. Washington, DC 20005

FAX the report to: (202) 606-5318.

G. Estimates - If actual figures are not available, report estimates and label them as such. When data items cannot be fully subdivided as required, report totals and an estimated breakdown of the totals.

VII. SERVICES COVERED

Report sales of services numbered 1-10, 12-18, and 21-23 on Schedule A, and report purchases of services numbered 1–11 and 15–23 on Schedule B.

1. Advertising services - Preparation of advertising and placement of such advertising in media, including charges for media space and time. Include advertising banners on web pages. An advertising agency selling such services should report gross billings to unaffiliated foreigners. Sales by media companies (e.g. broadcasters, publishers, etc.) that are arranged through U.S. advertising agencies are presumed to be reflected in billings of the advertising agencies; thus, in order to avoid duplication, they should not be reported by the media suppliers. U.S. advertising agencies should report only direct transactions with unaffiliated foreign clients. Exclude transactions that are with the U.S. affiliates of foreign clients, rather than directly with foreign clients; such transactions are considered domestic (U.S.-to-U.S.) and are, therefore, outside the scope of this survey. Exclude charges for services other than advertising, such as public relations services or market research not directly associated with an advertising campaign. U.S. media companies should report only direct sales of advertising services to unaffiliated foreign persons; they should not report advertising arranged by U.S. advertising agencies, including U.S. affiliates of foreign advertising agencies.

Under purchases of advertising services, U.S. Reporters that are advertising agencies should report only funds paid to foreign advertising agencies and media companies on behalf of its clients. U.S. Reporters other than advertising agencies should report only purchases made directly from foreign advertising agencies and media companies. Do not report purchases made through a U.S. advertising agency. Also, do not report purchases made through the U.S. office of a foreign advertising agency if your payment is made to the U.S. office.

Include the value of reciprocal exchanges; i.e., transactions involving barter. On Schedule A, value your sales to the foreign participant in the reciprocal exchange at market rates, not at the actual cost of performing the services. On Schedule B, value your purchases from the foreign participant at the same amount as the sales reported on Schedule A.

2. Auxiliary insurance services - Agent's commissions, insurance brokering and agency services, insurance consulting services, evaluation and adjustment services, actuarial services, salvage administration services, and regulatory and monitoring services on indemnities and recovery services.

Note for services numbered 3-9: Where a set of related expenditures was made in several countries, but your recordkeeping does not permit a precise allocation of expenses among individual countries, estimates are acceptable. If no basis for such estimates exists, then it is permissible to record the expenditures against the country in which the activities were centered or headquartered. For example, a news correspondent may conduct news-gathering activities in several countries. Although it would be preferable to report news-gathering expenses in each of the several countries, all of the expenses may, if necessary, be recorded against the country where the foreign news bureau is headquartered, or where the correspondent had the largest outlays.

- 3. Disbursements to fund news-gathering costs of broadcasters - U.S. broadcasters' outlays to fund operations of their foreign news bureaus and for support of correspondents in foreign countries, and foreign broadcasters' outlays to fund operations of their U.S. news bureaus and for support of correspondents in the United States. (See note above.)
- 4. Disbursements to fund news-gathering costs of print media – Outlays by U.S. newspapers, news syndicates, and news magazines for the operation of their foreign news bureaus, and outlays by foreign newspapers, news syndicates, and news magazines for the operation of their U.S. news bureaus. (See note above service number 3.)
- 5. Disbursements to fund production costs of motion pictures - Foreign production costs of U.S. motion picture companies, and U.S. production costs of foreign motion picture companies. (See note above service number 3.)
- 6. Disbursements to fund production costs of broadcast program material other than news – Foreign production costs of U.S. companies engaged in the production of broadcast material other than news, and U.S. production costs of foreign companies engaged in the production of broadcast material other than news, and U.S. production costs of foreign companies engaged in the production of broadcast material other than news, leading the production of broadcast material other than news, leading the production of broadcast material other than news, leading the production of broadcast material other than news. than news. Includes disbursements for broadcasting professional or amateur sporting events, and the disbursements for production of the events themselves. (See note above service number 3.)
- 7. Disbursements to maintain government tourism and business promotion offices – Funding to maintain State tourism and business promotion offices located abroad, and funding to maintain foreign government sponsored tourism and business promotion offices located in the United States. (See note above service number 3.)
- 8. Disbursements for sales promotion and representation -Funding to maintain sales promotion and representative offices. Sales promotion offices typically have few assets other than office furniture; to the extent that their employees are compensated by commissions, the commissions arise only from sales or business that the employees generate for their U.S. or foreign parents; they do not produce revenue, other than funds from their parents to cover their expenses; and they are engaged only in sales promotion, representational, public-relations-type activities, or the gathering of market information, on behalf of their parents. If an office produces revenues for its own account from goods or services it provides to unaffiliated persons, then it is considered a U.S. or foreign affiliate and is subject to the reporting requirements for BEA's direct investment surveys. (See note above service number 3.)
- 9. Disbursements to participate in foreign trade shows (outlays only) - Foreign expenses incurred by U.S. persons participating in foreign trade shows. (See note above service number 3.)
- Educational and training services Educational or training services provided on a contract or fee basis. Includes tuition and fees charged when the institutions provide the educational service through distance learning technologies using the Internet. Excludes tuition and fees charged to U.S. and foreign persons by educational institutions when the student travels to the institution for study. Also excludes training done by a manufacturer in connection with a sale of a good.

 Financial services (purchase only) – Include payment of credit-related fees, fees on securities transactions, and fees for other financial services.

Credit related fees include fees for establishing, maintaining, or arranging credits, letters of credit, bankers acceptances, mortgages, factoring services, loan guarantees, etc., that are commonly provided by foreign banking establishments. Include fees paid directly and fees that are withheld or deducted from your proceeds by the foreign person. For example, for factoring services, the fee may be calculated as the difference between the proceeds you received from the sale of your receivables and the face amount of the receivables sold; for arranging credits, letters of credit, etc., it may be calculated as the difference between the proceeds you received from the loan, letter of credit, etc. (after the deduction of the fee) and your liability to the foreign lending establishment. Report credit-related fees in the accounting period in which they are incurred, whether or not expensed in that accounting period. Exclude interest on your obligations, because interest is a payment for the use of the loan proceeds and is not a fee for the establishment, maintenance, or arrangement of credit.

Fees on securities transactions include commissions and other fees for securities transactions (including transactions in derivatives) or future trading, such as brokerage, underwriting, private placements, etc. Fees for such services would commonly be paid to foreign investment banks and securities brokers or dealers. Include fees that can be calculated from transactions records or other documentation issued by the investment bank or security broker or dealer. Omit, rather than attempt to estimate, these fees if they cannot be calculated from such documentation. (For example, a dealer's markup on bond purchases and sales cannot be directly estimated from transactions records issued by a securities dealer.)

Fees for other financial services include fees for asset/liability management, debt renegotiation, and other financial services. Exclude leasing; operational leasing services are covered by the BE-25 survey, and real estate management services; management consulting, and public relations services are covered by the BE-25.

Note for services numbered 12 and 13:

In determining whether reporting is mandatory for these services, the \$1,000,000 exemption criterion (see I.A.1 of the General Instructions) should be applied to the two items combined, rather than to each item individually; if combined transactions exceed \$1,000,000, then reporting is required for both categories. In determining which patients are "foreign," please consult the definition of "foreign person" given in section II.E.2 of the General Instructions. Report receipts net of discounts or write-offs. Include or exclude the value of services provided by individual physicians who are not employees of the reporting medical institution, depending on your accounting practices and billing arrangements, but indicate the basis for reporting in the check boxes provided in item 5. Report receipts irrespective of where the service was performed; although services are normally performed at facilities in the United States, services provided as a result of temporary movement by practitioners to the location of patients abroad are also covered. Certain health-related services are reportable under other services, and should not be reported as medical services. For example, medical training should be reported under service number 10 (educational and training services), rather than under medical services.

12. Medical services, inpatient – (Report sales/receipts on Schedule A; purchases/payments are not reportable): Receipts from foreign patients (or their insurers) receiving care on an inpatient basis at a U.S. medical institution. Includes charges for room and board; fees for professional or technical services, such as fees for the services of physicians, nurses, and therapists; consultation fees; fees for diagnostic tests or images; laboratory fees; charges for drugs, medical equipment, and supplies; and other charges to inpatients.

- 13. Medical services, other than inpatient (Report sales/receipts on Schedule A; purchases/payments are not reportable): Receipts from foreign patients (or their insurers) and medical institutions for outpatient care and for other medical services provided on an other than inpatient basis. Outpatient services include professional and technical services, such as fees for the services of physicians, nurses, and therapists; consultation fees; fees for diagnostic tests and images; laboratory fees; charges for drugs, medical equipment, and supplies; and other charges to outpatients. In addition to outpatient services, report under this service number all other medical services that are not inpatient services, including remote diagnostic services and remote monitoring of surgical procedures provided from the United States to patients, practitioners, and medical institutions located in foreign countries (telemedicine) and services of medical laboratories that do not deal directly with patients,
- 14. Merchanting services (Report sales/receipts on Schedule A; purchases/payments are not reportable): For this service, only the value of merchanting services for all foreign countries combined (i.e., the global total for all foreign merchanting services) must be reported; data by individual foreign country may be reported voluntarily.

The value of merchanting services is equal to the **difference** between your cost for, and the resale price of, goods (such as crude oil, grain, and other commodities) that are both purchased and resold abroad; that is, the goods are neither imported to, nor exported from, the United States, and they do not undergo significant processing during the time between when they are purchased and resold. Without regard to whether you initially purchased the goods from an affiliated or unaffiliated foreign person, report data only for those transactions where you resold goods to an unaffiliated foreign person (i.e., a person who is neither your foreign affiliate nor a member of your foreign parent group). The data that are voluntarily reported by individual foreign country should be reported according to the individual foreign countries to which the goods were resold (and not the foreign countries from which the goods were purchased).

- 15. Mining services Includes drilling wells for oil or gas field operations; exploration, including prospecting and taking ore samples; grading and building foundations at well locations; well surveying; and making geological observations. Includes services purchased in connection with proposed projects (e.g., feasibility studies) as well as projects that are actually being carried out.
- 16. Other private services Report transactions in the following types of services: Language translation services, salvage services, security services, collection services, satellite photography and remote sensing/satellite imagery services, space transport (includes satellite launches, transport of goods and people for scientific experiments, and space passenger transport), and transcription services. This category excludes transactions in services not on this list. When reporting data under this service number, also identify the specific type of service from the list above accounting for the largest share of the reported total.
- 17. Other trade-related services Auction services (including online), transactions fees for business to business (B2B) exchanges conducted over the Internet, and commissions or "finders fees" to unaffiliated (independent) sales agents.
- 18. Performing arts, sports, and other live performances, presentations, and events Fees received (net of allowances for foreign expenses) or paid (net of allowances for U.S. expenses) for performing arts, sports, etc. To be reported by (a) U.S. management companies, booking agents, promoters, and presenters who received funds from or paid funds to foreign persons, for performances and events, and (b) U.S. performers who received funds directly from a foreign person rather than through a U.S. management company or similar entity. (As used here, "performers" means entertainers, sports teams, orchestras, dance companies, lecturers, athletes who do not play for sports teams, and similar persons or performing groups.)

VII. SERVICES COVERED - Continued

Note for services numbered 19 and 20: When you report either service number 19 or 20, also report the other service. If there are transactions in one of these services but not in the other, label a column in Schedule B with the number for the other service and enter "NA" in line 1 or 32.

- **19. Primary insurance premiums (purchases only) –** Premiums (net of cancellations) paid to unaffiliated foreign insurance carriers. A U.S. Reporter should not report direct transactions with a foreign insurance company that is its foreign affiliate; such transactions are to be reported on direct investment survey BE-577. A U.S. Reporter should, however, report direct transactions with a foreign insurance company that is an affiliate of another U.S. company, as the U.S. Reporter and the foreign insurance company are unaffiliated. (See note above.)
- 20. Losses recovered on primary insurance (purchases only) -

Note for services numbered 21 and 22:

In determining whether reporting is mandatory for these services, the \$1,000,000 exemption criterion (see I.A.1 of the General Instructions) should be applied to the two items combined, rather than to each item individually; if combined transactions exceed \$1,000,000, then reporting is required for both categories.

- Sale or purchase of rights to natural resources, and lease bonus payments - Receipts from the sale of, or payments for the acquisition of, rights to natural resources located in the United States and abroad, and lease bonus payments. Excludes sales or purchases of rights to surface land.
- Use or lease of rights to natural resources, excluding lease **bonus payments** – Receipts or payments for the use of rights to natural resources located in the United States and abroad, including oil or mining production royalties. Excludes lease bonus payments (reportable under service number 21) and sales or purchases of rights to surface land.
- 23. Waste treatment and depollution services Treatment of radioactive and other waste, stripping of contaminated soil, cleaning up of pollution including spills, restoration of mining sites, and de-contamination and sanitation services. Includes all other services that relate to the cleaning or restoring of the

SUMMARY OF INDUSTRY CLASSIFICATIONS

FIRSHING, AND HUNTING 110 Crop production 1110 Crop production 1120 Animal production 1121 Animal production 1121 Finding, hutting, and trapping 1122 Finding, hutting, and trapping 1123 Forestry and logging 1124 Finding, hutting, and trapping 1125 Finding, hutting, and trapping 1126 Finding, hutting, and trapping 1127 Finding hutting, and trapping 1127 Finding hutting, and trapping 1128 Finding hutting, and trapping 1129 Finding hutting, and control and trapping 1129 Finding hutting, and trapping 1120 Finding hutting, and control and trapping 1121 Finding hutting, and control and size of the food products 1122 Finding hutting and place and six of the food products 1123 Finding hutting and place and six of the food products 1129 Finding hutting and place and six of the food products 1129 Finding hutting and place and six of the food products 1120 Finding hutting and place and six of the food products 1129 Finding hutting and related support 1129 Finding hutting and related products 1120 Finding hutting and related products 1121 Finding hutting and related support 1222 Finding hutting and place and six of the food products 1223 Finding hutting and place and six of the food products 1224 Finding hutting and related products 1225 Finding hutting and related support 1226 Finding hutting		CULTURE, FORESTRY,		Paints, coatings, and adhesives	WHO	LESALE TRADE
1120 Animal production 1130 Forestry and logging 1130 Forestry and logging 1140 Fishing, hunting, and trapping 1150 Stabing, hunting, and trapping 1151 Stabing hunting, and trapping 1151 Stabing, hunting, and trapping 1151 Stabing, hunting, and trapping 1151 Stabing hunting, and trapping 1152 Stabing and dispus my food and silver ores 1152 Stabing and trapping 1153 Support activities for ail and gas operations 1152 Stabing and dispus trapping 1153 Support activities for ail and gas operations 1152 Stabing and dispus trapping 1153 Support activities for ail and gas operations 1154 Stabing and dispus trapping 1155 Stabing hunting, and trapping and products 1155 Stabing hunting, and trapping and products and particular hunting and dispus trapping and products and stability and trapping and products and particular hunting and stability and trapping and products and particular hunting and stability and trapping and products and particular hunting and stability and products and p			3256			
130 Forestry and logging 130 Forestry harding, and trappling 130 Forestry harding, and trappling 130 Forestry harding, and trappling 131 Forestry harding, and trappling 132 Support activities for agriculture 132 Nametalic minerals 133 Forestry and logging 134 Forestry harding and gas 135 Possible for a products 136 Say and glass products 137 Cerement and concrete products 137 Other monetalic minerals 138 Forestry 139 Cerement and concrete products 130 Cerement and concrete products 130 Cerement and concrete products 130 Cerement and concrete products 131 Cerement and concrete products 132 Support activities for roil and gas 133 Alumina and steel mills and 134 Forestry 135 Support activities for roil and gas 136 Poundries 137 Support activities for roil and gas 138 Support activities for roil and gas 139 Support activities for roil and gas 130 Support activities for roil and gas 131 Support activities for roil and gas 132 Support activities for roil and gas 133 Alumina and aluminum 139 Poundries 130 Support activities for roil and gas 131 Support activities for roil and gas 132 Support activities for roil and gas 133 Support activities for roil and gas 134 Support activities for roil and gas 135 Support activities for roil and gas 136 Foundries 137 Support activities for roil and gas 138 Support activities for roil and gas 139 Support activities for roil and gas 130 Foundries 130 Support activities for roil and gas 131 Support activities for roil and gas 132 Support activities for roil and gas 133 Alumina and aluminum 134 Production and products 135 Foundries 136 Foundries 137 Foundries 138 Foundries 139 Foundries 139 Foundries 130 Foundries 130 Foundries 131 Foundries 131 Foundries 132 Foundries 133 Foundries 133 Foundries 134 Foundries 135 Foundries 136 Foundries 137 Foundries 138 Foundries 139 Foundries 139 Foundries 130 Foundries 130 Foundries 130 Foundries 131 Foundries 131 Foundries 132 Foundries 133 Foundries 134 Foundries 135 Foundries 135 Foundries 136 Foundries 137 Foundries 138 Foundries 139 Foundries			3259			
Minimum	1130	Forestry and logging	3261		4231	
mining mi	1140 1150	Support activities for agriculture	3262	Rubber products		wholesalers
Name					4232	
111 Dil and gas extraction 1212 Cape 1213 Cape 1214 Iron ores 1215 Caper, nickel, lead, and zinc ores 1216 Coper, nickel, lead, and zinc ores 1217 Other metal ores 1218 Support activities for mining, 1218 except for oil and gas 1218 Support activities for mining, 1219 except for oil and gas 1219 Caper for oil and gas 1210 Poundries 1210 Caper, nickel, lead, and zinc ores 1217 Other metal ores 1218 Support activities for mining, 1219 except for oil and gas 1219 Electric power generation, 1210 Transmission, and distribution 1211 Electric power generation, 1212 Interview of the state of	МІМІ	NG	3273	Cement and concrete products	4233	Lumber and other construction
2121 Coal			3274 3279	Lime and gypsum products Other popmetallic mineral	1234	
1212 fool and silver ores 1215 Gold and silver ores 1216 Copper, nickel, lead, and zinc ores 1217 Other metal ores 1218 Support activities for oil and gas 1219 Support activities for oil and gas 1210 port activities for mining, 1211 except for oil and gas 1212 operations 1213 Support activities for mining, 1214 except for oil and gas 1215 operations 1216 Electric power generation, 1217 transmission, and distribution 1217 Natural gas distribution 1218 Natural gas distribution 1219 Natural gas distribution 1210 Natural gas distribution 1210 Natural gas distribution 1210 Natural gas distribution 1211 Natural gas distribution 1212 Tother was a supplement for products 1226 Construction of buildings 1236 Specialty trade contractors 1237 Heavy and civil engineering 1238 Specialty trade contractors 1239 Specialty trade contractors 1240 Specialty trade contractors 1250 Special trade contractors 1251 Sugar and confectionery products 1251 Foundation and packaging 1251 Foundation and packaging 1252 Total contractors 1252 Total contractors 1253 Support and vegetable preserving 1254 Special developed products 1255 Passic chemicals 1256 Paper and paper product 1257 Ventraction of buildings 1258 Passic products 1258 Passic products 1259 Paper and paper product 1250 Paper and products 1250 Paper and paper products 1251 Paper and paper product 1252 Total contractors 1253 Paper and paper product 1254 Paper and paper product 1255 Passic products 1256 Paper and paper product 1257 Paper and paper product 1258 Passic products 1259 Paper and paper product 1250 Paper and paper products 1250 Paper and products 1251 Paper and paper product and paper and product and paper				products	5	equipment and supplies
2126 Copper, nickel, lead, and zinc ores 2127 Other metal ores 2127 Other metal ores 2128 Suppor activities for oil and gas operations 2128 Suppor activities for mining, except for oil and gas operations 2129 Other metal ores 2120 Suppor activities for mining, except for oil and gas operations 2120 Suppor activities for mining, except for oil and gas operations 2121 Electric power generation 2221 Electric power generation 2221 Natural gas distribution 2222 Natural gas distribution 2223 Natural gas distribution 2223 Water, sewage, and other systems 2230 Construction of buildings 2330 Commercial and serves, nuts, and boilts 2330 Packet and sulfive and handrools 2330 Specialty trade contractors 2331 Fair and vegetable preserving and specialty foods 2332 Pair and processing 2333 Support and stamping 2334 Parkets 2355 Pair of the serves of the serve			3311		1225	
steel wholesalers yet products and grant products and processing production and processing products and processing production and processing production and processing production and processing production and processing products and products and products and processing products and products and products products and products and products produ			3312	Steel products from purchased	4200	
2132 Support activities for oil and gas operations support activities for mining, except for oil and gas operations and support activities for mining, except for oil and gas operations and support activities for mining, except for oil and gas operations and support activities for mining, except for oil and gas operations are producted as a support for oil and gas operations are producted as a support for oil and gas operation and gardinary products and gas distribution are products as a support for oil and gas distributions are product as a support for oil and gas distributions are products as a support for oil and gas distributions are product as a support for oil and gas distributions are products as a support for oil and gas distributions are products as a support for				steel	4000	wholesalers
operations operations except for oil and gas operations			3313		4236	
except for oil and gas operations operations operations and support for generations operations oper		operations	3314	Nonferrous metal (except	4237	Hardware, and plumbing and
UTILITIES	2133			aluminum) production and	W,	
UTILITIES 2211 Electric power generation, transmission, and distribution and distribution and distribution and distribution and distribution activation and distribution and dis				Foundries	4238	Machinery, equipment, and
2211 Electric power generation transmission, and distribution transmission, and distribution transmission, and distribution 2212 Natural gas distribution 2213 Water, sewage, and other systems 2326 Soliens, tanks, and shipping containers 2326 Nonstruction of buildings 2326 Nonstruction of buildings 2326 Construction of buildings 2327 Other fabricated metal products and screws, nuts, and bolts 2327 Other fabricated metal products and screws, nuts, and bolts 2328 Other fabricated metal products and screws, nuts, and bolts 2329 Other fabricated metal products and screws, nuts, and bolts 2329 Other fabricated metal products and screws, nuts, and bolts 2329 Other fabricated metal products and screws, nuts, and bolts 2329 Other fabricated metal products and screws, nuts, and bolts 2329 Other fabricated metal products 2329 Other fabricated products 2329 Other fabricated metal products 2329 Other fabricated metal products 2329 Other fabricated metal products 2329 Other fabricated products 2329 Other fabricated products 2329 Other fabricat		TIFE	3321	Forging and stamping	1220	
transmission, and distribution 2321 Natural gas distribution 2322 Water, sewage, and other systems 2326 Mackines hops; turned products 2327 Heavy and civil engineering 2330 Construction of buildings 2330 Heavy and civil engineering 2331 Specialty trade contractors 2332 Specialty trade contractors 2333 Specialty trade contractors 2334 Annual foods 2335 Specialty frade contractors 234 Annual foods 235 Specialty frade contractors 236 Construction 237 Agriculture, construction, and mining manchinery 238 Commercial and service industry machinery 239 Specialty frade contractors 230 Consequent and products 231 Annual foods 231 Annual foods 232 Fruit and vegetable preserving 233 Sugar and confectionery products 233 Fruit and vegetable preserving 234 Paper and paper product merchant wholesalers 235 Fruit and vegetable preserving 236 Construction 237 Patria and vegetable preserving 238 Specialty frade contractors 238 Specialty frade contractors 239 Specialty frade contractors 230 Specialty frade contractors 231 Fruit and vegetable preserving 232 Specialty frade contractors 233 Specialty frade contractors 234 Spriculture, construction, and mining machinery 235 Specialty frade contractors 236 Construction 237 Specialty frade contractors 238 Specialty frade contractors 238 Specialty frade contractors 239 Specialty frade contractors 230 Specialty frade contractors 231 Sugar and confectionery products 232 Specialty frade contractors 233 Specialty frade contractors 234 Spriculture, construction, and mining machinery 235 Specialty frade contractors 236 Specialty frade contractors 237 Specialty frade contractors 238 Specialty frade contractors 239 Specialty frade contractors 230 Specialty frade contractors 231 Specialty frade contractors 232 Specialty frade contractors 233 Specialty frade contractors 234 Spriculture, construction, and mining machinery 235 Specialty frade contractors 236 Specialty frade contractors 237 Specialty frade contractors 238 Specialty frade contractors 239 Specialty frade contractors 230 Specialty frade		160	3323	Architectural and structural metals	4233	
2213 Water, sewage, and other systems 2326 Construction 236 Construction of buildings 2370 Heavy and civil engineering construction 2380 Specialty trade contractors 2391 Specialty trade contractors 2392 Construction 2393 Specialty trade contractors 2394 Verification, heating, airconditioning, and commercial and service industry machinery 2395 International descriptions of the state of the s	2211		3324	Boilers, tanks, and shipping	NACDO	NIANT WILLIAM FOR FOR
CONSTRUCTION 3327 Machine shops; turned products; and screws, nuts, and bolts ocating, engraving, heat treating, and allied activities of the repair of the	2212	Natural gas distribution	3325			
CONSTRUCTION 2360 Construction of buildings 2370 Heavy and civil engineering construction 2380 Specialty trade contractors MANUFACTURING 3321 Animal foods 3322 Commercial and service industry machinery 1311 Animal foods 3323 Commercial and service industry machinery 1312 Grain and oilseed milling and specialty foods 3324 Commercial and service industry machinery 1313 Sugar and confectionery products 3131 Sugar and confectionery products 3131 Say can and confectionery products 3325 Pasins, and post 3326 Patrials, synthetic rubbers, and artificial and synthetic fibers and filaments 3327 Commercial and service industry machinery 1328 Ventilation, heating, air- conditioning, and commercial refrigeration equipment 4248 Parallel and product merchant wholesalers 4249 From merchant wholesalers 4240 Prugs and paperdough, and service industry merchant wholesalers 4240 Prugs apparel, piece goods, and notions merchant wholesalers 4241 Spaperal value at reating, and allied activities 4242 Drugs and druggists' sundries 4243 Apparel in servicution, and mining machinery 1424 Merchant wholesalers 4245 Prugs apparel products 4246 Chemicals 4247 Premeral wholesalers 4247 Petroleur and related products 4248 Paperal, piece goods, and notions merchant wholesalers 4249 Prugs and related suppord 4240 Frumiture and peripheral 4244 Prugs and related suppord 4245 Prugs and related suppord 4246 Chemicals 4247 Prugs and related suppord 4247 Petroleur and related products 4248 Prugs and related suppord 4249 Prugs and related suppord 4249 Prugs and related suppord 4240 Smidell relative suppord 4241 Smidell relative suppord 4242 Prugs and related suppord 4243 Apparel 4244 Prugs and related suppord 4245 Prugs and related suppord 4246 Chemical and allied products 4247 Prugs and related suppord 4249 Prugs and related suppord 4240 Smidell relative suppord 4241 Smidell relative suppord 4242 Smidell relative suppord 4243 Apparel 4244 Support 4245 Prugs and related suppord 4246 Chemical suppord 4247 Prugs and related suppord 4248 Smidell relative	2213	Water, sewage, and other systems	3326	Spring and wire products		
2370 Construction of buildings construction of buildings and allied activities and construction specialty trade contractors and packaging and allied activities apriled activities and specialty trade contractors and specialty frade contractors and specialty frade contractors and specialty frade contractors and specialty from the specialty frame to specialty frame to specialty frame to specialty frame to specialty from the specialty foods and s	CON	STRUCTION	3327			merchant wholesalers
2370 Heavy and civil engineering construction sortruction sortruction sortruction sortruction sortruction and mining machinery and contractors and falled products and partial products and partial products and specialty foods a	2360	Construction of buildings	3328	Coating, engraving, heat treating,	4242	
MANUFACTURING 333 Agriculture, construction, and mining machinery and machinery and page and confectionery products 334 Agriculture, construction, and mining machinery and page and confectionery products 335 Commercial and service industry machinery and specialty foods 336 Fruit and vegetable preserving and specialty foods 337 Ergines, turbines, and power transmission equipment and packaging 338 Bakeries and tortillas 339 Other food products 3310 Textile mills 3311 Textile product mills 332 Pobarco 332 Pobarco 334 Petroleum and allied products 335 Pulp, paper, and paperboard mills 322 Converted paper products 323 Pulp, paper, and paperboard mills 324 Integrated petroleum refining and extraction 324 Petroleum refining without extraction 324 Petroleum refining without extraction 324 Petroleum refining without extraction 325 Resins, synthetic rubbers, and artificial and syntetic ribbers, and filaments 325 Pesticides, fertilizers, and other agricultural chemicals 326 Other miscellaneous 327 Pesticides, fertilizers, and other agricultural chemicals 327 Pesticides, fertilizers, and other agricultural chemicals 328 Pesticides, fertilizers, and other agricultural chemicals 329 Potential machinery machinery conditioning, and commercial refrigeration equipment and supplies dealers 327 Posticides, fertilizers, and other agricultural chemicals 328 Pesticides, fertilizers, and other agricultural chemicals 329 Potential machinery machinery conditioning, and commercial refrigeration equipment and supplies and peripleal equipment and supplies and peripleal equipment and supplies and trailers and optical media agents and brokers, nonfinancial 326 Motor vehicle badies and trailers and peripleal equipment and supplies and trailers and peripleal equipment and supplies and trailers and peri	2370	Heavy and civil engineering	3329		4243	
mining machinery sugar, and confectionery products fair and specialty foods serious machinery conditioning, and commercial refrigeration equipment and special mechant wholesalers and specialty foods and specialty foo	2380			Agriculture, construction, and	1211	
Animal foods of an and oilseed milling and specialty foods and spe		1 10		mining machinery	4244	diocery and related product
Animal foods 112 Grain and oilseed milling 113 Sugar and confectionery products 114 Fruit and vegetable preserving 115 and specialty foods 116 Meat products 117 Seafood products 118 Bakeries and tortillas 119 Bakeries and tortillas 110 Other food products 111 Textile products 112 Textile product mills 113 Textile product mills 114 Textile products 115 Textile mills 116 Leather and allied products 117 Textile products 118 Decryption of the starter and allied products 119 Severages 110 Decryption of the starter and allied products 110 Decryption of the starter and allied products 111 Severages 112 Tobacco 113 Textile product mills 114 Textile product mills 115 Converted paper products 116 Leather and allied products 117 Textile product mills 118 Decryption of the starter and allied products 119 Severages 110 Textile product mills 110 Textile product mills 111 Textile product mills 112 Textile product mills 113 Textile product mills 115 Converted paper products 116 Leather and allied products 117 Textile product mills 118 Textile product mills 119 Textile product mills 119 Textile product mills 119 Textile product mills 110 Textile product mills 110 Textile product mills 111 Textile product mills 112 Textile product mills 113 Textile product mills 115 Textile product mills 116 Leather and allied products 117 Textile product mills 118 Textile mills 119 Textile mills 119 Textile mills 110 Textile mills 110 Textile mills 111 Textile product mills 112 Textile mills 113 Textile mills 114 Textile mills 115 Textile mills 116 Textile mills 117 Textile mills 118 Textile mills 119 Textile mills 119 Textile mills 110 Textile mills 110 Textile mills 111 Textile mills 112 Textile mills 113 Textile mills 114 Textile mills 115 Textile mills 116 Textile mills 117 Textile mills 118 Textile mills 119 Textile mills 119 Textile mills 110 Textile mills 110 Textile mills 110 Textile mills 111 Textile mills 110 Textile mills 110 Textile mills 110 Textile mills 110 Textile mills 111 Textile mills 111 Textile mills 112 Textile mills 113 T		LIE A OTLIBUNO	3333	Industrial machinery		
Sugar and confectionery products Fruit and vegetable preserving and specialty foods The part products Seafood product preparation and packaging Seafoed product preparation and packaging Seafoed products Sugar and confectionery products Textile mills Sugar and confectionery products Seafood product preparation and packaging Sugar and confectionery products Sugar and confectionery products Sugar and confectionery products Sugar and specialty foods Sugar and confectionery products Sugar and confectionery products Sugar and specialty foods Sugar and confectionery products Sugar and specialty foods Sugar and confectionery products Sugar and confectionery products Sugar and specialty foods Sugar and confectionery products Sugar and specialty foods Sugar and specialty foods Sugar and confectionery products Sugar and specialty foods Sugar and specialty foods Sugar and confectionery products Sugar and specialty foods Sugar and specialty foods Sugar and vegetable preserving and specialty foods Sugar and confectionery fooducts Sugar and confectionery d	MAN	UFACTURING CO. ST.	3332 3333	Industrial machinery	4245	Farm product raw material
Truit and vegetable preserving and specialty foods 3335 Metalworking machinery 3336 Metal products 3336 Metalworking machinery 3337 Engines, turbines, and power transmission equipment 3339 Diver food product preparation and packaging 3118 Bakeries and tortillas 3120 Tobacco 31310 Textile product mills 31310 Textile product mills 3140 Textile product mills 3150 Apparel 3160 Leather and allied products 3171 Pulp, paper, and paperboard mills 318 Converted paper products 319 Pulp, paper, and paperboard mills 320 Converted paper products 321 Printing and related support activities 322 Profocum refining without extraction 323 Petroleum refining without extraction 324 Asphalt and other petroleum and coal products 325 Resins, synthetic rubbers, and arifficial and synthetic fibers and filaments 325 Pesticides, fertilizers, and other agricultural chemicals 325 Pesticides, fertilizers, and other agricultural chemicals 326 Metalworking machinery Engines, turbines, and power transmission equipment 326 Metalworking machinery 327 Engines, turbines, and power transmission equipment 328 Computer and peripheral equipment 329 Engines, turbines, and power transmission equipment 329 Computer and peripheral equipment 329 Engines, turbines, and power transmission equipment 329 Computer and peripheral equipment 329 Engines, turbines, and power transmission equipment 329 Computer and peripheral equipment 329 Engines, turbines, and power transmission equipment 329 Computer and peripheral equipment 329 Engines, turbines, and power transmission equipment 329 Computer and peripheral equipment 329 Products 329 Printing and clater support 320 Printing and clater support 321 Printing and clater support 322 Printing and clater support 323 Printing and clater support 324 Printing and clater support 325 Printing and clater su	3111	Animal foods	3333	Industrial machinery Commercial and service industry machinery		Farm product raw material merchant wholesalers
and specialty foods 3336 lengines, turbines, and power transmission equipment 336 Seafood product preparation and packaging 337 Other general purpose machinery computer and peripheral equipment 338 Seafood products 339 Other general purpose machinery computer and peripheral equipment 340 Other food products 341 Severages 342 Tobacco 343 Audio and video equipment 344 Semiconductors and other electronic components 345 Navigational, measuring, electromedical, and control instruments 346 Manufacturing and reproducing magnetic and optical media electrical equipment 347 Pulp, paper, and paperboard mills 348 Printing and related support activities 349 Pitties 340 Petroleum refining without extraction 340 Petroleum refining without extraction 341 Asphalt and other petroleum and coal products 342 Resins, synthetic rubbers, and afficial and synthetic fibers and filaments 344 Pesticides, fertilizers, and other agricultural chemicals 345 Pesticides, fertilizers, and other agricultural chemicals 346 Motor vehicles agricultural chemicals 347 Pesticides, fertilizers, and other agricultural chemicals 348 Dengines, turbines, and power transmission equipment transmission equipment and peripheral equipment transmission equipment and peripheral equipment and peripheral equipment and peripheral equipment and components 342 Difference and peripheral equipment and components and filaments 344 Demicroductors and other petroleum and components 345 Demicroductors and other petroleum and components and filaments 346 Motor vehicle parts and peripheral equipment and supplies dealers and peripheral equipment and components agricultural chemicals 348 Demicroductors and other peripheral equipment and supplies dealers and perip	3111 3112	Animal foods Grain and oilseed milling	3333	Industrial machinery Commercial and service industry machinery Ventilation, heating, air-	4246	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers
Transmission equipment Other general purpose machinery Deverage merchant wholesalers Saya Other food products Saya Other	3111 3112 3113	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving	3333 3334	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment	4246	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum
Seafood product preparation and packaging packaging 3341 Computer and peripheral equipment Communications equipment Communications equipment Audio and video equipment Audio and video equipment Services and the requipment Services Services and tortillas Services and the requipment Services and the requipment Services Services and tortillas Services Serv	3111 3112 3113 3114	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods	3333 3334 3335	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery	4246 4247	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic
3118 Bakeries and tortillas 3119 Other food products 3121 Beverages 3122 Tobacco 3130 Textile mills 3140 Textile product mills 3150 Apparel 3160 Leather and allied products 3170 Wood products 3171 Wood products 3171 Mood products 3172 Mood products 3172 Mood products 3173 Electrical equipment 3174 Mood products 3175 Mood products 3175 Mood products 3175 Electrical equipment 3175 And BROKERS 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Mood products 3175 Mood products 3175 Mood products 3175 Electrical equipment 3175 And BROKERS 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Wholesale electronic markets and agents and brokers, nonfinancial 3175 Wholesale electronic markets and agents and brokers products and parts wholes electronic products 317	3111 3112 3113 3114 3115 3116	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products	3333 3334 3335 3336	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment	4246 4247 4248	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers
Somiconductors and video equipment Semiconductors and other electronic components Semiconductors and other electronic of components Selectromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances Selectrical equipment and components Semiconductors and other electronic of components Selectromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electrical equipment Security in the delta support and supplies of components Security in the electronic of components Security in the electronic of components Security in the electronic of components Manufacturing and reproducing magnetic and optical media electronic of components Security in the electronic of components Manufacturing and reproducing magnetic and optical media and supplies of compon	3111 3112 3113 3114 3115 3116	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and	3333 3334 3335 3336 3339	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery	4246 4247 4248	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods
Tobacco Textile mills Textile product mills Textile products Textile product mills Textile products Textile product mills Textile product media Textile pr	3111 3112 3113 3114 3115 3116 3117	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging	3333 3334 3335 3336 3339 3341	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment	4246 4247 4248 4249	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers
Textile mills Textile product mills Textile products Manufacturing and reproducing magnetic and optical media Flectric lighting equipment Household appliances Flectrical equipment Textile product and control instruments Textile product mills Textile product mills Textile products Textile product mills Textile products Textile product mills Textile product mad control instruments Textile product mad control mad control mad perioducts Textile product mad poptical media Textile product mad perioducts Textile product mad perioduct mad perioducts Textile product mad perioduct mad perioduct ma	3111 3112 3113 3114 3115 3116 3117 3118 3119	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products	3333 3334 3335 3336 3339 3341 3342	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment	4246 4247 4248 4249 ELEC	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS
Apparel 3150 Apparel 3160 Leather and allied products 3210 Wood products 3221 Pulp, paper, and paperboard mills 3222 Printing and related support 32231 Printing and related support 3232 Integrated petroleum refining and activities 3242 Integrated petroleum refining and extraction 3243 Petroleum refining without extraction 3244 Asphalt and other petroleum and coal products 3351 Motor vehicles 3362 Motor vehicle parts 3363 Motor vehicle bodies and trailers 3364 Aerospace products and parts 3365 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3253 Pesticides, fertilizers, and other agricultural chemicals 3364 Manufacturing and reproducing magnetic and optical media 1440 Motor vehicle and parts dealers 4420 Furniture and home furnishings 3420 Stores 4431 Electronics and appliance stores 4451 Building material and garden equipment and supplies dealers 4450 Food and beverage stores 4461 Health and personal care stores 4461 Gasoline stations 4470 Gasoline stations 4471 Gasoline stations 4471 Gasoline stations 4470 Clothing and clothing accessories 3670 Sporting goods, hobby, book, and music stores 44510 Sporting and supplies 4450 Food and beverage stores 4451 Gasoline stations 4450 Clothing and clothing accessories 3670 Sporting goods, hobby, book, and music stores 4451 Sporting equipment 4450 Food and beverage stores 4451 Gasoline stations 4451 Sporting equipment 4450 Food and beverage stores 4451 Gasoline stations 4451 Gasoline stations 4451 Sporting equipment 4451 Gasoline stations 4451 Sporting equipment 4451 Gasoline stations 4451 Gasoline stations 4451 Gasoline stations 4451 Sporting equipment 4451 Gasoline stations 4451 Gasoline stations 4451 Gasoline stations 4451 Onto the petroleum and autification and supplies 4451 Onto the pet	3111 3112 3113 3114 3115 3116 3117 3118 3119 3121	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages	3333 3334 3335 3336 3339 3341 3342 3343	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other	4246 4247 4248 4249 ELEC AND	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS
160 Leather and allied products 3210 Wood products 3221 Pulp, paper, and paperboard mills 3222 Converted paper products 3231 Printing and related support activities 3242 Integrated petroleum refining and extraction 3243 Petroleum refining without extraction 3244 Asphalt and other petroleum and coal products 3251 Basic chemicals 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 326 Motor vehicle parts 327 Asphalt and synthetic fibers and filaments 328 Pesticides, fertilizers, and other agricultural chemicals 329 And folding the following and reproducing magnetic and optical media 336 Manufacturing and reproducing magnetic and optical media 336 Manufacturing and reproducing magnetic and optical media 337 Function equipment 337 Support and optical media 338 Function equipment 338 Electrical equipment and components 338 Motor vehicle support 338 Motor vehicle equipment and components 338 Motor vehicle support 338 Motor vehicle support 339 Motor vehicle support 330 Motor vehicle support 330 Motor vehicle and parts dealers 4420 Furniture and home furnishings 340 Stores 4410 Motor vehicle and parts dealers 4420 Furniture and appliance stores 4431 Electrical equipment and supplies of the equip	3111 3112 3113 3114 3115 3116 3117 3118 3119 3121 3122 3130	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills	3333 3334 3335 3336 3339 3341 3342 3343 3344	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components	4246 4247 4248 4249 ELEC AND	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and
3210 Wood products 3221 Pulp, paper, and paperboard mills 3222 Converted paper products 3232 Printing and related support activities 3242 Integrated petroleum refining and extraction 3243 Petroleum refining without extraction 3244 Asphalt and other petroleum and coal products 3251 Basic chemicals 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3253 Pesticides, fertilizers, and other agricultural chemicals 3254 Pulp, paper, and paperboard mills 3255 Relectric lighting equipment 3256 Household appliances 3257 Household appliances 3258 Household appliances 3259 Household appliances 3250 Household appliances 3250 Household appliances 3250 Other electrical equipment 4420 Electroics and appliance stores 4440 Building material and garden equipment and supplies dealers 4450 Food and beverage stores 4461 Health and personal care stores 4461 Health and personal care stores 4471 Gasoline stations 4480 Clothing and clothing accessories 4471 Gasoline stations 4480 Clothing and clothing accessories 4470 Sporting goods, hobby, book, and music stores 4471 Gasoline stations 4480 Clothing and clothing accessories 4480 Sporting goods, hobby, book, and music stores 4510 Sporting goods, hobby, book, and music stores 4520 General merchandise stores 4520 Miscellaneous store retailers 4420 Furniture and home furnishings 4420 Furniture and appliances 4450 Food and beverage stores 4451 Gasoline stations 4450 Gasoline stations 4471 Gasoline stations 4471 Gasoline stations 4471 Gasoline stations 4471 Gasoline stores 4471 Gasoline stations 4471 Gasoline stations 4470 Gasoline stations 4471 Gasoline stations 4471 Gasoline stations 4471 Gasoline stations 4470 Gasoline stations 4471 Gasoline stations 4471 Gasoline stations 4480 Clothing are stores 4510 Sporting for the stores 4510 Sporting for the stores 4520 Motor vehicle solutions	3111 3112 3113 3114 3115 3116 3117 3118 3119 3121 3122 3130 3140	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills	3333 3334 3335 3336 3339 3341 3342 3343 3344	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control	4246 4247 4248 4249 ELEC AND 4251	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial
3222 Converted paper products 3231 Printing and related support activities 3242 Integrated petroleum refining and extraction 3243 Petroleum refining without extraction 3244 Asphalt and other petroleum and coal products 3251 Basic chemicals 3262 Resins, synthetic rubbers, and affilaments 3263 Pesticides, fertilizers, and other agricultural chemicals 3351 Electric lighting equipment 4431 Electronics and appliance stores 4431 Electronics and appliance stores 4440 Building material and garden equipment and thousehold appliances 4441 Electronics and appliance stores 4440 Building material and garden equipment and supplies dealers 4440 Food and beverage stores 4451 Health and personal care stores 4461 Health and personal care stores 4471 Gasoline stations 4480 Clothing and clothing accessories 4471 Selectronics and appliance stores 4450 Food and beverage stores 4471 Gasoline stations 4480 Clothing and clothing accessories 4471 Selectronics and appliance stores 4450 Food and beverage stores 4471 Gasoline stations 4480 Clothing and clothing accessories 4471 Selectronics and appliance stores 4450 Food and beverage stores 4471 Gasoline stations 4480 Clothing and clothing accessories 4480 Sporting goods, hobby, book, and 4480 Material and garden equipment and supplies 4450 Gasoline stations 4480 Clothing and clothing accessories 4481 Selectronics and appliance stores 4451 Food and beverage stores 4481 Health and personal care stores 4481 Health and personal care stores 4481 Flectronics and appliance stores 4480 Clothing and clothing accessories 4481 Flectronics and appliance stores 4480 Flower and 4480 Clothing accessories 4481 Flectronics and appliance stores 4481 Flectronics and 4440 Building 4480 Clothing and clothing accessories 4481 Flectronics and 4440 Building 4480 Flower and 4480 Clothing and clothing accessories 4481 Flectronics and 4480 Flower and 4480 Flower and 4480 Flower and 4480 Flower and 4480	3111 3112 3113 3114 3115 3116 3117 3118 3119 3121 3122 3130 3150 3160	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products	3333 3334 3335 3336 3339 3341 3342 3343 3344 3345	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments	4246 4247 4248 4249 ELEC AND 4251	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial
3242 Integrated petroleum refining and extraction 3243 Petroleum refining without extraction 3244 Asphalt and other petroleum and coal products 3251 Basic chemicals 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3253 Pesticides, fertilizers, and other agricultural chemicals 3254 Integrated petroleum refining and extraction 3265 Components 3266 Other electrical equipment and components 3276 Other electrical equipment and components 3277 Other electrical equipment and supplies dealers 3278 Electrical equipment and supplies dealers 3280 Other relectrical equipment and supplies dealers 3281 Motor vehicles bodies and trailers 3282 Motor vehicle bodies and trailers 3283 Motor vehicle parts 3284 Aerospace products and parts 3284 Aerospace products and parts 3284 Aerospace products and parts 3286 Ship and boat building 3286 Other transportation equipment 3287 Pesticides, fertilizers, and other agricultural chemicals 3288 Pesticides, fertilizers, and other agricultural chemicals 3289 Other miscellaneous 3280 Other transportation equipment and supplies 3290 Other miscellaneous	3111 3112 3113 3114 3115 3116 3117 3118 3119 3121 3122 3130 3140 3150 3160 3210	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products	3333 3334 3335 3336 3339 3341 3342 3343 3344 3345	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing	4246 4247 4248 4249 ELEC AND 4251 RETA	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial AIL TRADE Motor vehicle and parts dealers Furniture and home furnishings
10 Integrated petroleum refining and extraction 3243 Petroleum refining without extraction 3244 Asphalt and other petroleum and coal products 3251 Basic chemicals 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3253 Pesticides, fertilizers, and other agricultural chemicals 3254 Integrated petroleum refining and extraction 3265 Other electrical equipment and components 3266 Motor vehicles bodies and trailers 3267 Motor vehicle bodies and trailers 3268 Motor vehicle parts 3269 Motor vehicle parts 3260 Motor vehicle parts 3261 Motor vehicle parts 3262 Motor vehicle parts 3264 Aerospace products and parts 3265 Sporting goods, hobby, book, and music stores 3260 Other transportation equipment 3260 Other transportation equipment 3270 Other electrical equipment and supplies dealers 4450 Food and beverage stores 4461 Health and personal care stores 4480 Clothing accessories 3261 Sporting goods, hobby, book, and music stores 4510 Sporting goods, hobby, book, and music stores 4520 General merchandise stores 4520 Miscellaneous store retailers 4450 Voltaning and clothing accessories 4520 General merchandise stores 4520 Miscellaneous store retailers 4451 Voltaning and clothing accessories 4520 Motor vehicles 4461 Health and personal care stores 4471 Gasoline stations 4480 Clothing and clothing accessories 4510 Sporting goods, hobby, book, and 4520 Motor vehicle bodies and trailers 4471 Motor vehicles 4471 Gasoline stations 4480 Clothing accessories 4510 Sporting goods, hobby, book, and 4520 Motor vehicles 4471 Motor vehicles 4480 Clothing accessories 4510 Sporting goods, hobby, book, and 4520 Motor vehicles 4520 Motor vehicles 4520 Other music stores 4520 Motor vehicles 4520 Other music stores 4520 Motor vehicles 452	3111 3112 3113 3114 3115 3116 3117 3118 3121 3122 3130 3140 3150 3210 3221 3222	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products Pulp, paper, and paperboard mills Converted paper products	3333 3334 3335 3336 3339 3341 3342 3343 3344 3345 3346 3351	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment	4246 4247 4248 4249 ELEC AND 4251 RETA 4410 4420	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial AIL TRADE Motor vehicle and parts dealers Furniture and home furnishings stores
extraction 3243 Petroleum refining without extraction 3244 Asphalt and other petroleum and coal products 3251 Basic chemicals 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3253 Pesticides, fertilizers, and other agricultural chemicals 3261 Motor vehicles 3362 Motor vehicle bodies and trailers 3363 Motor vehicle parts 3364 Aerospace products and parts 3365 Railroad rolling stock Ship and boat building Other transportation equipment 3370 Other transportation equipment and supplies Other miscellaneous Torontoles 4461 Health and personal care stores 4470 Gasoline stations Clothing and clothing accessories stores 4510 Sporting goods, hobby, book, and music stores 4520 General merchandise stores 4520 Miscellaneous store retailers Motor vehicles 4461 Health and personal care stores 4470 Gasoline stations Clothing and clothing accessories stores 4510 Sporting goods, hobby, book, and music stores 4520 General merchandise stores 4530 Miscellaneous store retailers 4530 Motor vehicle bodies and trailers 4480 Clothing and clothing accessories 4510 Sporting goods, hobby, book, and music stores 4520 General merchandise stores 4530 Miscellaneous store retailers 4540 Nonstore retailers	3111 3112 3113 3114 3115 3116 3117 3118 3121 3122 3130 3140 3150 3210 3221 3222	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support	3333 3334 3335 3336 3339 3341 3342 3343 3344 3345 3346 3351 3352	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances	4246 4247 4248 4249 ELECAND 4251 RETA 4410 4420 4431	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial MIL TRADE Motor vehicle and parts dealers Furniture and home furnishings stores Electronics and appliance stores Building material and garden
2343 Petroleum remining without extraction 3244 Asphalt and other petroleum and coal products 3363 Motor vehicle bodies and trailers 3363 Motor vehicle parts 3364 Aerospace products and parts 3365 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3251 Pesticides, fertilizers, and other agricultural chemicals 3362 Motor vehicle bodies and trailers 3363 Motor vehicle parts 3364 Aerospace products and parts 3365 Railroad rolling stock 3366 Ship and boat building 3369 Other transportation equipment 3370 Furniture and related products 3370 Motor vehicle bodies and trailers 3471 Gasoline stations Clothing and clothing accessories 34510 Sporting goods, hobby, book, and music stores 4520 General merchandise stores 4520 Miscellaneous store retailers 4530 Miscellaneous store retailers 4471 Ones of the parts 4480 Clothing and clothing accessories 4510 Sporting goods, hobby, book, and music stores 4520 Miscellaneous store retailers 4520 Miscellaneous store retailers 4530 Motor vehicle bodies and trailers 4471 Gasoline stations Clothing and clothing accessories 4510 Sporting goods, hobby, book, and 4520 Miscellaneous stores 4520 Miscellaneous vehicle parts 4480 Clothing and clothing accessories 4510 Sporting goods, hobby, book, and 4520 Miscellaneous vehicle parts 4480 Clothing and clothing accessories 4510 Sporting goods, hobby, book, and 4520 Miscellaneous vehicle parts 4520 M	3111 3112 3113 3114 3115 3116 3117 3118 3119 3122 3130 3140 3150 3160 3221 3222 3231	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support activities	3333 3334 3335 3336 3339 3341 3342 3343 3344 3345 3346 3351 3352 3353	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances Electrical equipment Other electrical equipment and	4246 4247 4248 4249 ELECAND 4251 RETA 4410 4420 4431 4440	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial AIL TRADE Motor vehicle and parts dealers Furniture and home furnishings stores Electronics and appliance stores Building material and garden equipment and supplies dealers
Asphalt and other petroleum and coal products 3364 Aerospace products and parts 3365 Basic chemicals 3365 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3251 Pesticides, fertilizers, and other agricultural chemicals 3363 Motor vehicle parts 3364 Aerospace products and parts 3365 Railroad rolling stock 3366 Ship and boat building 0ther transportation equipment 3370 Furniture and related products Medical equipment and supplies 0ther miscellaneous 3363 Motor vehicle parts 4460 Sporting goods, hobby, book, and music stores 4520 General merchandise stores 4530 Miscellaneous store retailers Mostor vehicle parts 4460 Sporting and clothing accessories 4510 Motor vehicle parts 4500 Sporting goods, hobby, book, and music stores 4520 Moscellaneous store retailers Mostor vehicle parts 4500 Motor vehicle parts 4500 Sporting goods, hobby, book, and music stores 4520 Miscellaneous store retailers Mostor vehicle parts 4500 Motor vehicle parts 4500 Motor vehicle parts 4510 Motor vehicle parts 4510 Motor vehicle parts 4500 Motor vehicle parts 4510 Motor vehicle parts 4500 Motor vehicle parts 4500 Motor vehicle parts 4500 Motor vehicle parts 4510 Motor vehicle parts 4500 Motor vehicle parts 4510 Motor vehicle parts	3111 3112 3113 3114 3115 3116 3117 3118 3119 3121 3122 3130 3140 3150 3210 3221 3222 3231 3242	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support activities Integrated petroleum refining and extraction	3333 3334 3335 3336 3339 3341 3342 3343 3344 3345 3351 3352 3353 3359	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances Electrical equipment Other electrical equipment and components	4246 4247 4248 4249 ELECAND 4251 RETA 4410 4420 4431 4440 4450	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial AIL TRADE Motor vehicle and parts dealers Furniture and home furnishings stores Electronics and appliance stores Building material and garden equipment and supplies dealers Food and beverage stores
3251 Basic chemicals 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3253 Pesticides, fertilizers, and other agricultural chemicals 3365 Railroad rolling stock Ship and boat building Other transportation equipment Furniture and related products Medical equipment and supplies Other miscellaneous 3369 Other transportation equipment and supplies Other miscellaneous 3370 Medical equipment and supplies Other miscellaneous 3380 Other transportation equipment and supplies Other miscellaneous 3390 Other miscellaneous 3391 Medical equipment and supplies Other miscellaneous 3391 Medical equipment and supplies Other miscellaneous	3111 3112 3113 3114 3115 3116 3117 3118 3119 3121 3122 3130 3140 3150 3210 3221 3222 3231 3242	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support activities Integrated petroleum refining and extraction Petroleum refining without	3333 3334 3335 3336 3339 3341 3342 3343 3344 3345 3351 3352 3353 3359 3361 3362	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances Electrical equipment Other electrical equipment Other electrical equipment Motor vehicles Motor vehicles Motor vehicles	4246 4247 4248 4249 ELEC AND 4251 RETA 4410 4420 4431 4440 4450 4461 4471	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers Miscellaneous nondurable goods merchant wholesalers Wholesale electronic markets and agents and brokers, nonfinancial AIL TRADE Motor vehicle and parts dealers Furniture and home furnishings stores Electronics and appliance stores Building material and garden equipment and supplies dealers Food and beverage stores Health and personal care stores Gasoline stations
Resins, synthetic rubbers, and artificial and synthetic fibers and filaments 3253 Pesticides, fertilizers, and other agricultural chemicals 3366 Ship and boat building Other transportation equipment and related products Other transportation equipment and supplies Other miscellaneous	3111 3112 3113 3114 3115 3116 3117 3118 3119 3121 3122 3130 3140 3150 3210 3221 3222 3231 3242 3243	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support activities Integrated petroleum refining and extraction Petroleum refining without extraction Asphalt and other petroleum and	3333 3334 3335 3336 3339 3341 3342 3343 3344 3351 3352 3353 3359 3361 3362 3363	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances Electrical equipment Other electrical equipment Other electrical equipment Motor vehicles Motor vehicle bodies and trailers Motor vehicle parts	4246 4247 4248 4249 ELEC AND 4251 RETA 4410 4420 4431 4440 4450 4461 4471	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers Miscellaneous nondurable goods merchant wholesalers Wholesale electronic markets and agents and brokers, nonfinancial AIL TRADE Motor vehicle and parts dealers Furniture and home furnishings stores 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
and filaments 3370 3253 Pesticides, fertilizers, and other agricultural chemicals 3370 Furniture and related products 3391 Medical equipment and supplies 3390 Other miscellaneous	3111 3112 3113 3114 3115 3116 3117 3118 3121 3122 3130 3140 3150 3150 3221 3221 3221 3221 3221 3221 3231 3242	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support activities Integrated petroleum refining and extraction Petroleum refining without extraction Asphalt and other petroleum and coal products	3333 3334 3335 3336 3339 3341 3342 3343 3344 3351 3352 3353 3359 3361 3362 3363 3364 3365	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances Electrical equipment Other electrical equipment Other electrical equipment and components Motor vehicles Motor vehicle bodies and trailers Motor vehicle parts Aerospace products and parts Railroad rolling stock	4246 4247 4248 4249 ELEC AND 4251 RETA 4410 4420 4431 4440 4450 4461 4471 4480	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial will trape Motor vehicle and parts dealers Furniture and home furnishings stores 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 stores Sporting goods, hobby, book, and
3253 Pesticides, fertilizers, and other agricultural chemicals 3391 Medical equipment and supplies 3399 Other miscellaneous	3111 3112 3113 3114 3115 3116 3117 3118 3119 3122 3130 3140 3150 3160 3221 3222 3231 3242 3243 3244 3251	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support activities Integrated petroleum refining and extraction Petroleum refining without extraction Asphalt and other petroleum and coal products Basic chemicals Resins, synthetic rubbers, and	3333 3334 3335 3336 3339 3341 3342 3343 3344 3345 3351 3352 3353 3359 3361 3362 3363 3364 3365 3366	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances Electrical equipment Other electrical equipment Other electrical equipment Motor vehicles Motor vehicle bodies and trailers Motor vehicle parts Aerospace products and parts Railroad rolling stock Ship and boat building	4246 4247 4248 4249 ELECAND 4251 RETA 4410 4420 4431 4440 4450 4461 4471 4480 4510	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial will trade MIL TRADE Motor vehicle and parts dealers Furniture and home furnishings stores 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 stores Sporting goods, hobby, book, and music stores
agricultural chemicals Other inscellaneous	3111 3112 3113 3114 3115 3116 3117 3118 3119 3122 3130 3140 3150 3160 3221 3222 3231 3242 3243 3244 3251	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support activities Integrated petroleum refining and extraction Petroleum refining without extraction Asphalt and other petroleum and coal products Basic chemicals Resins, synthetic rubbers, and artificial and synthetic fibers	3333 3334 3335 3336 3339 3341 3342 3343 3344 3345 3352 3353 3359 3361 3362 3363 3364 3365 3366 3369	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances Electrical equipment Other electrical equipment Other electrical equipment Motor vehicles Motor vehicle bodies and trailers Motor vehicle parts Aerospace products and parts Railroad rolling stock Ship and boat building Other transportation equipment	4246 4247 4248 4249 ELECAND 4251 RETA 4410 4420 4431 4440 4450 4461 4471 4480 4510 4520 4530	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial AIL TRADE Motor vehicle and parts dealers Furniture and home furnishings stores 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 stores Sporting goods, hobby, book, and music stores General merchandise stores Miscellaneous store retailers
	3111 3112 3113 3114 3115 3116 3117 3118 3119 3121 3120 3130 3140 3150 3210 3221 3222 3231 3242 3242 3243 3244 3251 3252	Animal foods Grain and oilseed milling Sugar and confectionery products Fruit and vegetable preserving and specialty foods Dairy products Meat products Seafood product preparation and packaging Bakeries and tortillas Other food products Beverages Tobacco Textile mills Textile product mills Apparel Leather and allied products Wood products Pulp, paper, and paperboard mills Converted paper products Printing and related support activities Integrated petroleum refining and extraction Petroleum refining without extraction Asphalt and other petroleum and coal products Basic chemicals Resins, synthetic rubbers, and artificial and synthetic fibers and filaments Pesticides, fertilizers, and other	3333 3334 3335 3336 3339 3341 3342 3343 3344 3345 3351 3352 3353 3359 3361 3362 3363 3364 3365 3366 3369 3370 3391	Industrial machinery Commercial and service industry machinery Ventilation, heating, air- conditioning, and commercial refrigeration equipment Metalworking machinery Engines, turbines, and power transmission equipment Other general purpose machinery Computer and peripheral equipment Communications equipment Audio and video equipment Semiconductors and other electronic components Navigational, measuring, electromedical, and control instruments Manufacturing and reproducing magnetic and optical media Electric lighting equipment Household appliances Electrical equipment Other electrical equipment Other electrical equipment Audio and video equipment Household appliances Electrical equipment Household appliances Electrical equipment Other electrical equipment Acomponents Motor vehicles Motor vehicle bodies and trailers Motor vehicle parts Aerospace products and parts Railroad rolling stock Ship and boat building Other transportation equipment Furniture and related products Medical equipment and supplies	4246 4247 4248 4249 ELECAND 4251 RETA 4410 4420 4431 4440 4450 4461 4471 4480 4510 4520 4530	Farm product raw material merchant wholesalers Chemical and allied products merchant wholesalers Petroleum and petroleum products merchant wholesalers Beer, wine, and distilled alcoholic beverage merchant wholesalers Miscellaneous nondurable goods merchant wholesalers Miscellaneous nondurable goods merchant wholesalers TRONIC MARKETS AND AGENTS BROKERS Wholesale electronic markets and agents and brokers, nonfinancial AIL TRADE Motor vehicle and parts dealers Furniture and home furnishings stores 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 stores Sporting goods, hobby, book, and music stores General merchandise stores Miscellaneous store retailers

BE-22(I) (11/2004) Vİİ

SUMMARY OF INDUSTRY CLASSIFICATIONS - Continued

	ISPORTATION AND EHOUSING	REAL LEAS	ESTATE AND RENTAL AND ING		S, ENTERTAINMENT, AND REATION
4821 4833 4839	Air transportation Rail transportation Petroleum tanker operations Other water transportation	5321	Real estate Automotive equipment rental and leasing Other rental and leasing services	7121	Performing arts, spectator sports, and related industries Museums, historical sites, and similar institutions
4850	Truck transportation Transit and ground passenger transportation	5331	Lessors of nonfinancial intangible assets (except copyrighted	/130	Amusement, gambling, and recreation industries
4863	Pipeline transportation of crude oil, refined petroleum products, and natural gas	PROF	works) ESSIONAL, SCIENTIFIC, AND	SER	OMMODATION AND FOOD VICES
4868 4870	Other pipeline transportation Scenic and sightseeing	5411	INICAL SERVICES Legal services		Accommodation Food services and drinking places
	transportation Support activities for transportation	5412	Accounting, tax preparation, bookkeeping, and payroll services	•	ER SERVICES Repair and maintenance
4932	Couriers and messengers Petroleum storage for hire Other warehousing and storage		Architectural, engineering, and related services Specialized design services	8120 8130	Personal and laundry services Religious, grantmaking, civic, professional, and similar
	RMATION		Computer systems design and related services	117	organizations
5111	Newspaper, periodical, book, and	5416	Management, scientific, and technical consulting services		LIC ADMINISTRATION
5112 5121	directory publishers Software publishers Motion picture and video	101	Scientific research and development services	9200	Public administration
5122 5151	industries Sound recording industries Radio and television broadcasting	5418	Advertising and related services Other professional, scientific, and technical services		
5152	Cable and other subscription programming Internet publishing and		AGEMENT OF COMPANIES ENTERPRISES		
	broadcasting Wired telecommunications	5512	Holding companies, except bank holding companies		
5172	carriers Wireless telecommunications carriers (except satellite)	5513	Corporate, subsidiary, and regional management offices		
	Telecommunications resellers Satellite telecommunications		INISTRATIVE AND SUPPORT		
5175	Cable and other program distribution		WASTE MANAGEMENT AND EDIATION SERVICES		
	Other telecommunications Internet service providers and web search portals	5612	Office administrative services Facilities support services		
	Data processing, hosting, and related services Other information services	5614	Employment services Business support services Travel arrangement and		
	NCE AND INSURANCE		reservation services Investigation and security services		
	Depository credit intermediation		Services to buildings and dwellings		
5223	(Banking) Activities related to credit intermediation	5620	Other support services Waste management and remediation services		
5224	Nondepository credit intermediation	FDUC	CATIONAL SERVICES		
5229	Nondepository branches and		Educational services		
5231	agencies Securities and commodity contracts intermediation and		TH CARE AND SOCIAL		
5238	brokerage Other financial investment activities and exchanges	6210 6220	Ambulatory health care services Hospitals		
5242	Agencies, brokerages, and other insurance related activities		Nursing and residential care facilities		
5243	Insurance carriers, except life insurance carriers	6240	Social assistance		

BE-22(I) (11/2004) VIII

5249 Life insurance carriers

vehicles

5252 Funds, trusts, and other financial

SUPPLEMENT A – OPTIONAL CHECKLIST OF SERVICES TRANSACTIONS BETWEEN COMPANY UNIT AND UNAFFILIATED FOREIGN PERSONS ANNUAL SURVEY OF SELECTED SERVICES TRANSACTIONS WITH UNAFFILIATED FOREIGN PERSONS

This checklist is provided with the BE-22 survey for the internal use and convenience of Reporters only and is not to be returned to BEA.

The purpose of this checklist is to facilitate the determination of whether or not the "parts" or units of a given U.S. company had any of the various services transactions covered by the survey, either sales (receipts) or purchases (payments), with unaffiliated foreign persons during the respondent's fiscal year. (The term "persons" includes business enterprises, governments, individuals, and other organizations and entities.)

For companies with diverse operations, this checklist should be directed to persons in the various parts of the company who are knowledgeable about the parts' sales and purchasing activities and who can say, in their judgement, with a reasonable degree of certainty without conducting a records search, whether or not a part engaged in covered transactions. Because companies organize their operations and accounting systems in different ways, these parts of a company might variously be referred to as profit centers, business units, divisions, subsidiaries, plant sites, establishments, operating centers, etc., or some combination thereof. All parts of the domestic company must be covered, although all need not be given the checklist, since some might already be known by headquarters to have, or not have, reportable transactions.

Definitions of the various types of services are on the reverse side of this checklist. Note that in several cases - advertising (service number 1); performing arts, etc. (service number 18); miscellaneous disbursements (services numbered 3); and rights to natural resources (services numbered 21 and 22) - measures other than, or in addition to, sales of services and purchases of services should be used in completing the checklist.

The guidelines listed below apply to this checklist.

- 1. Both sales and purchases of services should relate to the company's fiscal year.
- 2. Transactions by the U.S. operations ONLY are covered. Transactions by or with foreign branches or subsidiaries (foreign affiliates) of the U.S. company are NOT covered, NOR are transactions by or with a foreign parent company.
- In reporting purchases, include items meeting the above criteria, without regard to whether they were charged as an expense on the income statement, capitalized, or charged to inventories.
- 4. "Foreign" means that which is situated outside the United States and its territories and possessions. Therefore, transactions with companies located in the United States that have foreign parents are NOT includable; and transactions with foreign affiliates of other U.S. companies ARE includable.
- 5. Foreign persons are considered to be "unaffiliated" if (a) the U.S. company's ownership percentage (direct and indirect) in the foreign person is less than 10 percent or (b) the foreign person's ownership percentage (direct and indirect) in the U.S. company is less than 10 percent. (Questions as to whether a particular foreign company is affiliated or unaffiliated should be referred to the person named in the box below.)
- 6. Includable transactions are determined by the above criteria, without regard to WHERE the services were performed. For example, services performed abroad by a respondent are covered if the respondent's U.S. operations performed the services instead of a foreign affiliate. Similarly, purchases of services from unaffiliated foreign persons are includable without regard to WHERE such services were performed.

Person in company headquarters to contact concerning questions			TELEF	PHONE		
about this survey.	Area	code	Number		Ex	tension
Name			ALEC		DLIDG	HACEC
OPTIONAL SALES AND PURCHASES CHECKLIST – For each service listed, for both sales	-	S	ALES		PURC	HASES
and purchases, mark (X) "Yes" or "No" as to whether, in your judgement, your part of the company had any transactions with unaffiliated foreign persons during the fiscal year. If the answer is "Yes," enter the estimated amount of the transactions in column (c) (SALES) or column (f) (PURCHASES).		l any ctions?	Estimated amount	Had transa	l any ctions?	Estimated amount
	Yes	No	Report in dollars	Yes	No	Report in dollars
Type of service 1. Advertising services	(a)	(b)	(c)	(d)	(e)	(f)
1				├──		
2. Auxiliary insurance services				<u> </u>		
3. Disbursements to fund news-gathering broadcasters				<u> </u>		
4. Disbursements to fund news-gathering costs of print media						
5. Disbursements to fund production costs of motion pictures						
6. Disbursements to fund production costs of broadcast program material other than news						
7. Disbursements to maintain government tourism and business promotion offices						
8. Disbursements to maintain sales promotion and representation						
9. Disbursement to participate in foreign trade shows		Not re	eportable			
10. Educational and training services						
11. Financial services		Not re	eportable			
12. Medical Services, inpatient					Not re	portable
13. Medical Services, other than inpatient					Not re	portable
14. Merchanting services					Not re	portable
15. Mining services						
16. Other private services*						
17. Other trade-related services						
18. Performing arts, etc.						
19. Premiums paid on primary insurance		Not re	eportable			
20. Losses recovered on primary insurance		Not re	eportable			
21. Sale or purchase of rights to natural resources, and lease bonus payments						
22. Use or lease of rights to natural resources, excluding lease bonus payments						
23. Waste treatment and depollution services						

*Other private services (i.e., service number 30) consist of language translation services, salvage services, security services, collection services, satellite photography and remote sensing/satellite imagery services, space transport, and transcription services.

DEFINITIONS OF TYPES OF SERVICES

- Advertising services Preparation of advertising and placement of such advertising in media, including charges for media space and time. An advertising agency selling services should use gross billings to unaffiliated foreigners in completing the checklist.
- Auxiliary insurance services Agent's commissions, insurance brokering and agency services, insurance consulting services, evaluation and adjustment services, actuarial services, salvage administration services, and regulatory and monitoring services on indemnities and recovery services.
- 3-9. Miscellaneous disbursements Disbursements or outlays to fund news-gathering costs of broadcasters and the print media; production costs of motion picture companies and companies engaged in the production of broadcast program material other than news; and costs of maintaining tourism, business promotion, and representative offices, and for participating in foreign trade shows.
- 10. Educational and training services Educational or training services provided or acquired on a contract or fee basis. Excludes tuition and fees charged to individual students, as well as training done by a manufacturer in connection with the sale of a good.
- 11. Financial services Payments to foreigners of credit-related fees; fees on securities transactions; and fees for other financial services by U.S. firms, or domestic subsidiaries of U.S. firms, that are not financial services intermediaries or providers. For transactions in "other" financial services, specify here or on an attachment the type of service that accounts for the largest share of the data reported.
- 12. Medical services, inpatient Receipts from foreign patients (or their insurers) receiving care on an inpatient basis at a U.S. medical institution. Includes charges for room and board; fees for professional or technical services, such as fees for the services of physicians, nurses, and therapists; consultation fees; fees for diagnostic tests or images; laboratory fees; charges for drugs, medical equipment, and supplies; and other charges to inpatients.
- 13. Medical services, other than inpatient Receipts from foreign patients (or their insurers) and medical institutions for outpatient care and for other medical services provided on an other than inpatient basis. Outpatient services include professional and technical services, such as fees for the services of physicians, nurses, and therapists; consultation fees; fees for diagnostic tests and images; laboratory fees; charges for drugs, medical equipment, and supplies; and other charges to outpatients. In addition to outpatient services, report under this service number all other medical services that are not inpatient services, including remote diagnostic services and remote monitoring of surgical procedures provided from the United States to patients, practitioners, and medical institutions located in foreign countries (telemedicine) and services of medical laboratories that do not deal directly with patients.
- 14. Merchanting services Sales of merchanting services are equal to the difference between your cost and the resale price of goods (such as crude oil, grain, and other commodities) that are both purchased and resold abroad; that is, the goods are neither imported to, nor exported from, the United States, and they do not undergo significant processing during the time between when they are purchased and resold. Without regard to whether the goods were initially purchased from an affiliated or unaffiliated foreign person, includes only transactions where the goods were resold to an unaffiliated foreign person.

- 15. Mining services Includes drilling wells for oil or gas field operations; exploration, including prospecting and taking ore samples; grading and building foundations at well locations; well surveying; and making geological observations. Includes services purchased in connection with proposed projects (e.g., feasibility studies) as well as projects that are actually being carried out.
- 16. Other private services Report transactions in the following types of services: Language translation services, salvage services, security services, collection services, satellite photography and remote sensing/satellite imagery services, space transport, and transcription services.
- 17. Other trade-related services Auction services (including online) transaction fees for business to business (B2B) exchange conducted over the internet, and commissions to unaffiliate sales agents.
- 18. Performing arts, sports, and other live performances, presentations, and events Fees received (net of allowances for foreign expenses) or paid (net of allowances for U.S. expenses) for performing arts, sports, etc. To be reported by (a) U.S. management companies, booking agents, promoters, and presenters who received funds from or paid funds to foreign persons, for performances and events, and (b) U.S. performers who received funds directly from a foreign person rather than through a U.S. management company or similar entity. (As used here, "performers" means entertainers, sports teams, orchestras, dance companies, lecturers, athletes who do not play for sports teams, and similar persons or performing groups.)
- 19. Primary insurance premiums (purchases only) Applies only to insurance purchased from foreign insurance carriers. Equals premiums paid minus cancellations. Excludes reinsurance transactions.
- Losses recovered on primary insurance (purchases only) Applies only to claims recovered on purchases of primary insurance.
- 21. Sale or purchase of rights to natural resources, and lease bonus payments Receipts from the sale of, or payments for the acquisition of rights to natural resources located in the United States and abroad, and lease bonus payments. Excludes sales of purchases of rights to surface land.
- 22. Use or lease of rights to natural resources, excluding lease bonus payments Receipts or payments for the use of rights to natural resources located in the United States and abroad, including oil or mining production royalties. Excludes lease bonus payments (reportable under 21) and sales or purchases of rights to surface land.
- 23. Waste treatment and depollution services Treatment of radioactive and other waste, stripping of contaminated soil, cleaning up of pollution including spills, restoration of mining sites, and de-contamination and sanitation services. Includes all other services that relate to the cleaning or restoring of the environment.

For the convenience of the person in the company headquarters who is preparing the co	onsolidated B	E-22 report, please complete t	he following.			
Part or unit of company this Supplement A is for:						
Name of person in the part or unit of the company to contact concerning this		TELEPHONE				
Supplement A	Area code	Number	Extension			