

Unallocated Items and Eliminations

Unallocated items and eliminations includes costs not attributable to business segments as well as intercompany profit eliminations. This includes Unallocated pension and other postretirement expense which represents the difference between costs recognized under Generally Accepted Accounting Principles in the United States of America in the consolidated financial statements and federal cost accounting standards required to be utilized by our business segments for U.S. government contracting purposes.

The most significant items not allocated to segments are shown in the following table.

Years ended December 31,	2010	2009	2008
Share-based plans	\$(136)	\$(189)	\$(149)
Deferred compensation	(112)	(158)	223
Pension	54	110	(208)
Postretirement	(59)	(93)	(79)
Capitalized interest	(54)	(53)	(44)
Other unallocated items and eliminations	(428)	(211)	(66)
Total	\$(735)	\$(594)	\$(323)

Unallocated assets primarily consist of cash and investments, prepaid pension expense, net deferred tax assets, capitalized interest and assets held by SSG as well as intercompany eliminations. Unallocated liabilities include various accrued employee compensation and benefit liabilities, including accrued retiree health care, net deferred tax liabilities and income taxes payable. Debentures and notes payable are not allocated to other business segments except for the portion related to BCC.

Segment assets and liabilities are summarized in the tables below.

Assets

December 31,	2010	2009
Commercial Airplanes	\$28,341	\$20,353
Boeing Defense, Space & Security:		
Boeing Military Aircraft	6,731	6,075
Network & Space Systems	7,456	7,434
Global Services & Support	3,685	3,716
Total Boeing Defense, Space & Security	17,872	17,225
Boeing Capital Corporation	5,561	6,178
Other segment	779	949
Unallocated items and eliminations	16,012	17,348
Total	\$68,565	\$62,053

Liabilities

December 31,	2010	2009
Commercial Airplanes	\$19,663	\$18,616
Boeing Defense, Space & Security:		
Boeing Military Aircraft	4,025	4,041
Network & Space Systems	953	1,023
Global Services & Support	1,582	1,510
Total Boeing Defense, Space & Security	6,560	6,574
Boeing Capital Corporation	3,861	4,538
Other segment	937	872
Unallocated items and eliminations	34,682	29,228
Total	\$65,703	\$59,828