

Footnotes to the Tables

Table I.M2

1. A U.S. parent that had affiliates in more than one country or industry is counted once in each country or industry in which it had affiliates. Thus, the numbers appearing in individual country/industry cells do not add to the subtotals and totals.

Table I.W1

1. Consists of common and preferred stock of affiliates owned by U.S. parents, plus U.S. parents' equity in additional paid-in capital. Also includes U.S. parents' total equity in those unincorporated affiliates for which detail on equity by type could not be provided, less translation adjustments.

2. U.S. parents' equity in retained earnings.

3. Consists of the U.S. parents' share in the cumulative amount of capital gains and losses associated with currency-translation adjustments—that is, gains and losses that arise because of changes in the exchange rates that are applied in translating affiliates' assets and liabilities from their functional currencies into U.S. dollars from the end of one accounting period to the next, and other comprehensive income and losses.

Table I.X1

1. A net increase in U.S. parents' equity in affiliates is a U.S. capital outflow; a net decrease is a U.S. capital inflow.

2. Equals earnings (that is, the U.S. parents' share in the earnings of their foreign affiliates) less distributed earnings (that is, earnings distributed to U.S. parents before deduction of foreign withholding taxes).

3. An increase in U.S. parents' payables is a decrease in net intercompany debt and a U.S. capital inflow.

4. Represents gains or losses that arise because of changes from the end of one accounting period to the next in exchange rates applied in translating affiliates' assets and liabilities from foreign currencies into dollars.

5. The data on this line pertain to the 25 countries that composed the European Union as of May 1, 2004.

Table I.Y1

1. Excludes capital gains and losses. As presented here, is not adjusted to reflect current-period prices. Prior to being entered into the international transactions accounts, adjustments to reflect current-period prices are made to direct investment income on a global basis only. These adjustments do not appear in the direct investment income tables that are disaggregated by country or by industry.

2. U.S. parents' shares in the net income of their affiliates, before deduction of foreign withholding taxes on distributed earnings.

3. Earnings distributed to U.S. parents before deduction of foreign withholding taxes.

4. Interest received by or credited to U.S. parents on debt owed to them by their affiliates, less interest paid or credited by U.S. parents on debt owed by them to their affiliates, both before deduction of (foreign or U.S.) withholding taxes.

Table I.Z1

1. Receipts are before deduction of foreign withholding taxes.

2. Payments are before deduction of U.S. withholding taxes.

Table I.Z3

1. Receipts are before deduction of foreign withholding taxes.

2. Consists of receipts for services—such as management, professional, or technical services—rendered between U.S. parents and their foreign affiliates, whether in the form of sales of services or reimbursements. Sales of services are receipts for services rendered that are normally included in sales in the income statement of the seller. Reimbursements are receipts for services rendered that are normally included in “other

income” in the income statement of the provider of the service.

3. Payments are before deduction of U.S. withholding taxes.

Tables II.A1 and II.A2

1. The number of affiliates and parents shown in this table exclude affiliates that were exempt from reporting a survey form in the benchmark survey, and parents that had only exempt affiliates, even though estimates for such affiliates and parents are included in the data for other items (see text).

Table II.B1

1. Before allowance for doubtful accounts.

Tables II.B2, II.B4, and II.B12

1. Includes common and preferred stock and additional paid-in-capital, less treasury stock. Also includes total equity in unincorporated affiliates for which detail on equity by type could not be provided.

2. Includes retained earnings and other reserves.

3. Consists of the cumulative amount of capital gains and losses associated with currency-translation adjustments—that is, gains and losses that arise because of changes in the exchange rates that are applied in translating affiliates’ assets and liabilities from their functional currencies into U.S. dollars from the end of one accounting period to the next, treasury stock and involuntarily (or legally) restricted earnings, and other comprehensive income.

Tables II.D6 and II.D7

1. Includes the net book value of “transfers in” of property, plant, and equipment to majority-owned affiliates only. Data on “transfers in” of minority-owned affiliates were not collected. For a given affiliate, “transfers in” are from its U.S. parent or from other foreign affiliates of its U.S. parent.

Table II.E1

1. Consists of gains or losses resulting from the sale or other disposition of assets, changes in the dollar value of foreign affiliates’ assets and liabilities denominated in foreign currencies other than the affiliate’s functional currency that are caused by changes in exchange rates, transaction gains or losses taken to income in accordance with Financial Accounting Standards Board Statement No. 52, and all other unusual or nonrecurring gains or

losses, including those resulting from the revaluation of assets, whether realized or not.

Table II.M1

1. Includes capitalized expenditures for land, timber, mineral and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized and expensed tangible and intangible exploration and development costs (but not the costs of other types of intangible assets) and land held for resale.

2. Expenditures for research and development performed by the parents, whether for themselves or for others under contract. Excludes expenditures for research and development performed by others for parents under contract.

Table II.O1

1. Expenditures include the net book value of “transfers in” of property, plant, and equipment from foreign affiliates of the U.S. parent, costs for expensed petroleum, and mining exploration and development.

Table II.O2

1. Expenditures include the net book value of “transfers in” of property, plant, and equipment from foreign affiliates of the U.S. parent.

Table II.P1

1. Consists of gains or losses resulting from the sale or other disposition of assets, changes in the dollar value of parents’ foreign-currency-denominated assets and liabilities that are caused by changes in exchange rates, and all other unusual or nonrecurring gains or losses, including those resulting from the revaluation of assets, whether realized or not.

Table II.Q1

1. Sales of goods are generally defined as sales of outputs that are tangible.

2. Sales of services are generally defined as sales of outputs that are intangible.

3. Consists of investment income that is included in “sales or gross operating revenues” in the income statement. In finance and insurance, companies include investment income in sales because it is generated by a primary activity of the company. In other industries, most companies consider investment income an incidental revenue

source; this income is included in the income statement in a separate “other income” category, but it is not included in the company’s sales or in this column.

Table II.Q2

1. For industry classification, each U.S. parent was required to disaggregate its sales by four-digit International Surveys Industry code; the U.S. parent was then classified in the industry in which its sales were largest (for details, see “Methodology”). When sales are disaggregated by industry of U.S. parent, total sales of a given U.S. parent are shown in the industry in which the parent was classified. When sales are disaggregated by industry of sales, they are distributed among all the industries in which the U.S. parent reported sales; that is, sales associated with each industry of sales are shown in that industry regardless of the U.S. parent’s industry of classification.

2. Includes sales in all unspecified industries.

Table II.R1

1. Profit-type return is an economic accounting measure of profits from current production. Unlike net income, it is gross of income taxes, excludes capital gains and losses and income from equity investments, and reflects certain other adjustments needed to convert profits from a financial accounting basis to an economic accounting basis.

2. Equals interest payments, plus imputed interest paid, minus interest receipts, minus imputed interest received. Imputed interest paid and received, which correspond to measures of the value of services provided by life insurance carriers and financial intermediaries without explicit payment, are estimated.

3. Equals taxes other than income and payroll taxes plus production royalty payments to governments.

Table II.S1

1. These broad occupational classes are based on the 2000 Standard Occupational Classification system.

Table II.S2

1. For industry classification, each U.S. parent was required to disaggregate its sales by four-digit International Surveys Industry code; the U.S. par-

ent was then classified in the industry in which its sales were largest (for details, see “Methodology”). When employment is disaggregated by industry of U.S. parent, total employment of a given U.S. parent is shown in the single industry in which the parent was classified. When employment is disaggregated by industry of sales, it is distributed among all the industries in which the U.S. parent reported sales; that is, the number of employees associated with each industry of sales are shown in that industry regardless of the U.S. parent’s industry of classification.

2. Includes employment in all unspecified industries and employment in central administrative offices or headquarters.

Table II.T1

1. Covers only U.S. parents in which there is direct investment by a foreign person—that is, U.S. parents that are owned 10 percent or more by a single foreign person. The foreign parent is the foreign person that holds a direct investment interest in the U.S. parent. The foreign parent group consists of (1) the foreign parent of a U.S. parent, (2) any foreign person, proceeding up the foreign parent’s ownership chain, that owns more than 50 percent of the person below it, and (3) any foreign person, proceeding down the ownership chain(s) of each of these members, that is owned more than 50 percent by the person above it.

2. Does not equal the total in column 3, which is derived from data reported on affiliates’ forms, because of differences in timing and valuation and the inclusion of data for affiliates covered on U.S. parents’ forms but exempt from being reported on affiliates’ forms.

Table II.T1

1. Covers only U.S. parents in which there is direct investment by a foreign person—that is, U.S. parents that are owned 10 percent or more by a single foreign person. The foreign parent is the foreign person that holds a direct investment interest in the U.S. parent. The foreign parent group consists of (1) the foreign parent of a U.S. parent, (2) any foreign person, proceeding up the foreign parent’s ownership chain, that owns more than 50 percent of the person below it, and (3) any foreign person, proceeding down the ownership chain(s) of each of these members, that is owned more than 50 percent by the person above it.

2. Does not equal the total in column 3, which is derived from data reported on affiliates' forms, because of differences in timing and valuation and the inclusion of data for affiliates covered on U.S. parents' forms but exempt from being reported on affiliates' forms.

Table II.T2

1. Covers only U.S. parents in which there is direct investment by a foreign person—that is, U.S. parents that are owned 10 percent or more by a single foreign person. The foreign parent is the foreign person that holds a direct investment interest in the U.S. parent. The foreign parent group consists of (1) the foreign parent of a U.S. parent, (2) any foreign person, proceeding up the foreign parent's ownership chain, that owns more than 50 percent of the person below it, and (3) any foreign person, proceeding down the ownership chain(s) of each of these members, that is owned more than 50 percent by the person above it.

2. Does not equal the total in column 3, which is derived from data reported on affiliates' forms, because of differences in timing and valuation and the inclusion of data for affiliates covered on U.S. parents' forms but exempt from being reported on affiliates' forms.

Table II.V1

1. Includes interest received from affiliates.
2. Includes interest paid to affiliates, plus withholding taxes on such interest.
3. Includes payments to federal, state, and local governments for natural resources.
4. Includes sales, consumption, and excise taxes; property and other taxes on the value of assets and capital; and any remaining taxes (other than income and payroll taxes). Also includes all payments of nontax liabilities (other than production royalty payments), such as import and export duties, license fees, fines, penalties, and similar items.

Tables II.W1 and II.W3

1. Consists of common and preferred stock of affiliates owned by U.S. parents, plus U.S. parents' equity in additional paid-in capital. Also includes U.S. parents' total equity in those unincorporated affiliates for which detail on equity by type could not be provided, less translation adjustments.
2. U.S. parents' equity in retained earnings.

3. Consists of the U.S. parents' share in the cumulative amount of capital gains and losses associated with currency-translation adjustments—that is, gains and losses that arise because of changes in the exchange rates that are applied in translating affiliates' assets and liabilities from their functional currencies into U.S. dollars from the end of one accounting period to the next, treasury stock and involuntarily (or legally) restricted earnings, and other comprehensive income and losses.

Table II.X1

1. A net increase in U.S. parents' equity in affiliates is a capital outflow; a net decrease is a capital inflow.
2. Equals earnings (that is, the U.S. parents' share in the earnings of their foreign affiliates) less distributed earnings (that is, earnings distributed to U.S. parents before deduction of foreign withholding taxes).
3. An increase in U.S. parents' payables is a decrease in net intercompany debt and a capital inflow.
4. Represents gains or losses that arise because of changes from the end of one accounting period to the next in exchange rates applied in translating affiliates' assets and liabilities from foreign currencies into dollars.
5. The data on this line pertain to the 25 countries that composed the European Union as of May 1, 2004.

Tables II.Y1 and II.Y3

1. Excludes capital gains and losses. As presented here, is not adjusted to reflect current-period prices. Prior to being entered into the international transactions accounts, adjustments to reflect current-period prices are made to direct investment income on a global basis only. These adjustments do not appear in the direct investment income tables that are disaggregated by country or by industry.
2. U.S. parents' shares in the net income of their affiliates, before deduction of foreign withholding taxes on distributed earnings.
3. Earnings distributed to U.S. parents before deduction of foreign withholding taxes.
4. Interest received by or credited to U.S. parents on debt owed to them by their affiliates, less interest paid or credited by U.S. parents on debt owed

by them to their affiliates, both before deduction of (foreign or U.S.) withholding taxes.

Table II.Z1

1. Receipts are before deduction of foreign withholding taxes.
2. Payments are before deduction of U.S. withholding taxes.

Table II.Z3

1. Receipts are before deduction of foreign withholding taxes.
2. Consists of receipts for services—such as management, professional, or technical services—rendered between U.S. parents and their foreign affiliates, whether in the form of sales of services or reimbursements. Sales of services are receipts for services rendered that are normally included in sales in the income statement of the seller. Reimbursements are receipts for services rendered that are normally included in “other income” in the income statement of the provider of the service.
3. Payments are before deduction of U.S. withholding taxes.

Table II.Z6

1. Consists of receipts for services—such as management, professional, or technical services—rendered between U.S. parents and their foreign affiliates, whether in the form of sales of services or reimbursements. Sales of services are receipts for services rendered that are normally included in sales in the income statement of the seller. Reimbursements are receipts for services rendered that are normally included in “other income” in the income statement of the provider of the service.
2. Receipts are before deduction of foreign withholding taxes. Payments are before deduction of U.S. withholding taxes.

Tables III.A1 and III.A2

1. The number of affiliates and parents shown in this table exclude affiliates that were exempt from reporting a survey form in the benchmark survey, and parents that had only exempt affiliates, even though estimates for such affiliates and parents are included in the data for other items (see text).

Tables III.B1, III.B3, and III.B11

1. Before allowance for doubtful accounts.

Tables III.B2, III.B4, and III.B12

1. Includes common and preferred stock and additional paid-in-capital, less treasury stock. Also includes total equity in unincorporated affiliates for which detail on equity by type could not be provided.
2. Includes retained earnings and other reserves.
3. Consists of the cumulative amount of capital gains and losses associated with currency-translation adjustments—that is, gains and losses that arise because of changes in the exchange rates that are applied in translating affiliates’ assets and liabilities from their functional currencies into U.S. dollars from the end of one accounting period to the next, treasury stock and involuntarily (or legally) restricted earnings, and other comprehensive income.

Table III.D1

1. Includes the net book value of “transfers in” of property, plant, and equipment. For a given affiliate, “transfers in” are from its U.S. parent or from other foreign affiliates of its U.S. parent.
2. Includes restatements resulting from a change in the entity, and revaluations of property, plant, and equipment to a fair market or appraised value.
3. A total for the European Union (25) is not shown for 2003 because the enlargement of the European Union, from 15 to 25 countries, occurred in 2004.

Tables III.D2 and III.D3

1. Includes the net book value of “transfers in” of property, plant, and equipment. For a given affiliate, “transfers in” are from its U.S. parent or from other foreign affiliates of its U.S. parent.
- Includes restatements resulting from a change in the entity, and revaluations of property, plant, and equipment to a fair market or appraised value.

Tables III.D4 and III.D5

1. Includes the net book value of “transfers in” of property, plant, and equipment. For a given affiliate, “transfers in” are from its U.S. parent or from other foreign affiliates of its U.S. parent.
2. For table III.D4, column 2 equals column 3 of

table III.D1; for table III.D5, column 2 equals column 3 of table III.D2.

Tables III.D6, III.D7, and III.D8

1. Includes the net book value of “transfers in” of property, plant, and equipment. For a given affiliate, “transfers in” are from its U.S. parent or from other foreign affiliates of its U.S. parent.

Tables III.E1, III.E2, and III.E8

1. Consists of gains or losses resulting from the sale or other disposition of assets, changes in the dollar value of foreign affiliates’ assets and liabilities denominated in foreign currencies other than the affiliate’s functional currency that are caused by changes in exchange rates, transaction gains or losses taken to income in accordance with Financial Accounting Standards Board Statement No. 52, and all other unusual or nonrecurring gains or losses, including those resulting from the revaluation of assets, whether realized or not.

Table III.F1

1. Includes sales to the U.S. parent and its foreign affiliates; equals the sum of columns 5 and 8.

2. Sales charged by an affiliate to persons in the country where the affiliate is located.

3. Sales charged by an affiliate to persons in foreign countries other than the country where the affiliate is located.

4. Sales of goods are generally defined as sales of outputs that are tangible.

5. Sales of services are generally defined as sales of outputs that are intangible.

6. Consists of investment income that is included in “sales or gross operating revenues” in the income statement. In finance and insurance, companies include investment income in sales because it is generated by a primary activity of the company. In other industries, most companies consider investment income an incidental revenue source; this income is included in the income statement in a separate “other income” category, but it is not included in the company’s sales or in this row.

Tables III.F2 and III.F3

1. Includes sales to the U.S. parent and its foreign affiliates; equals the sum of columns 5 and 8.

2. Sales charged by an affiliate to persons in the country where the affiliate is located.

3. Sales charged by an affiliate to persons in foreign countries other than the country where the affiliate is located.

Table III.F7

1. Sales charged by an affiliate to persons in the country where the affiliate is located.

Table III.F9

1. Includes sales to the U.S. parent and its foreign affiliates; equals the sum of columns 5 and 8.

2. Sales charged by an affiliate to persons in the country where the affiliate is located.

3. Sales charged by an affiliate to persons in foreign countries other than the country where the affiliate is located.

Tables III.F13 and III.F14

1. Sales of goods are generally defined as sales of outputs that are tangible.

2. Includes sales to the U.S. parent and its foreign affiliates; equals the sum of columns 5 and 8.

3. Sales charged by an affiliate to persons in the country where the affiliate is located.

4. Sales charged by an affiliate to persons in foreign countries other than the country where the affiliate is located.

Tables III.F15 and III.F16

1. Sales of services are generally defined as sales of outputs that are intangible.

2. Includes sales to the U.S. parent and its foreign affiliates; equals the sum of columns 5 and 8.

3. Sales charged by an affiliate to persons in the country where the affiliate is located.

4. Sales charged by an affiliate to persons in foreign countries other than the country where the affiliate is located.

Tables III.F17, III.F18, III.F19, and III.F20

1. Sales of services are generally defined as sales of outputs that are intangible.

Table III.F21

1. Sales of goods are generally defined as sales of outputs that are tangible.

2. Sales of services are generally defined as sales of outputs that are intangible.

3. Consists of investment income that is included in “sales or gross operating revenues” in the income statement. In finance and insurance,

companies include investment income in sales because it is generated by a primary activity of the company. In other industries, most companies consider investment income an incidental revenue source; this income is included in the income statement in a separate “other income” category, but it is not included in the company’s sales or in these columns.

Table III.F22

1. For industry classification, each foreign affiliate was required to disaggregate its sales by four-digit International Surveys Industry code; the foreign affiliate was then classified in the industry in which its sales were largest (for details, see “Methodology”). When sales are disaggregated by industry of affiliate, total sales of a given foreign affiliate are shown in the industry in which the affiliate was classified. When sales are disaggregated by industry of sales, they are distributed among all the industries in which the foreign affiliate reported sales; that is, sales associated with each industry of sales are shown in that industry regardless of the foreign affiliate’s industry of classification.

Tables III.G1, III.G2, and III.G5

1. Profit-type return is an economic accounting measure of profits from current production. Unlike net income, it is gross of income taxes, excludes capital gains and losses and income from equity investments, and reflects certain other adjustments needed to convert profits from a financial accounting basis to an economic accounting basis.

2. Equals interest payments, plus imputed interest paid, minus interest receipts, minus imputed interest received. Imputed interest paid and received, which correspond to measures of the value of services provided by life insurance carriers and financial intermediaries without explicit payment, are estimated.

3. Equals taxes other than income and payroll taxes plus production royalty payments to governments.

Table III.G7, III.G8, and III.G9

1. Profit-type return is an economic accounting measure of profits from current production. Unlike net income, it is gross of income taxes, excludes capital gains and losses and income from

equity investments, and reflects certain other adjustments needed to convert profits from a financial accounting basis to an economic accounting basis.

Tables III.H1, III.H2, and III.H9

1. These broad occupational classes are based on the 2000 Standard Occupational Classification system.

Tables III.I6, III.I7, and III.I10

1. Capital goods and other equipment charged to the fixed asset account.

Tables III.J1, III.J2, and III.J5

1. Amounts shown in this column are on the same basis as research and development expenditures totals for all U.S. businesses shown in National Science Foundation publications.

Tables III.J7, III.J8, and III.J10

1. Equals column 3, table III.Z1.
2. Equals column 2, table III.Z1.

Table III.W1

1. Consists of common and preferred stock of affiliates owned by U.S. parents, plus U.S. parents’ equity in additional paid-in capital. Also includes U.S. parents’ total equity in those unincorporated affiliates for which detail on equity by type could not be provided, less translation adjustments.

2. U.S. parents’ equity in retained earnings.

3. Consists of the U.S. parents’ share in the cumulative amount of capital gains and losses associated with currency-translation adjustments—that is, gains and losses that arise because of changes in the exchange rates that are applied in translating affiliates’ assets and liabilities from their functional currencies into U.S. dollars from the end of one accounting period to the next, treasury stock and involuntarily (or legally) restricted earnings, and other comprehensive income and losses.

Table III.X1

1. A net increase in U.S. parents’ equity in affiliates is a U.S. capital outflow; a net decrease is a U.S. capital inflow.

2. Equals earnings (that is, the U.S. parents’ share in the earnings of their foreign affiliates) less

distributed earnings (that is, earnings distributed to U.S. parents before deduction of foreign withholding taxes).

3. An increase in U.S. parents' payables is a decrease in net intercompany debt and a U.S. capital inflow.

4. Represents gains or losses that arise because of changes from the end of one accounting period to the next in exchange rates applied in translating affiliates' assets and liabilities from foreign currencies into dollars.

5. The data on this line pertain to the 25 countries that composed the European Union as of May 1, 2004.

Table III.Y1

1. Excludes capital gains and losses. As presented here, is not adjusted to reflect current-period prices. Prior to being entered into the international transactions accounts, adjustments to reflect current-period prices are made to direct investment income on a global basis only. These adjustments do not appear in the direct investment income tables that are disaggregated by country or by industry.

2. U.S. parents' shares in the net income of their affiliates, before deduction of foreign withholding taxes on distributed earnings.

3. Earnings distributed to U.S. parents before deduction of foreign withholding taxes.

4. Interest received by or credited to U.S. parents on debt owed to them by their affiliates, less interest paid or credited by U.S. parents on debt owed by them to their affiliates, both before deduction of (foreign or U.S.) withholding taxes.

Table III.Z1

1. Receipts are before deduction of foreign withholding taxes.

2. Payments are before deduction of U.S. withholding taxes.

Table III.Z3

1. Receipts are before deduction of foreign withholding taxes.

2. Consists of receipts for services—such as management, professional, or technical services—rendered between U.S. parents and their foreign affiliates, whether in the form of sales of services or reimbursements. Sales of services are receipts for services rendered that are normally included in sales in the income statement of the seller. Reimbursements are receipts for services rendered that are normally included in “other income” in the income statement of the provider of the service.

3. Payments are before deduction of U.S. withholding taxes.

Table V.F2

1. Total sales by bank affiliates include interest and dividend receipts, trading income from buying and reselling financial instruments, and explicit fees and commissions received for services rendered.

2. Sales charged by an affiliate to persons in the country where the affiliate is located.

3. Sales charged by an affiliate to persons in foreign countries other than the country where the affiliate is located.

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

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

The Bureau of Economic Analysis (BEA) is conducting the Benchmark Survey of U.S. Direct Investment Abroad - 2004. BEA will use the data collected to provide a factual framework through which policy makers and the general public may address issues pertaining to U.S. direct investment abroad. Reporting on the survey is mandatory under the International Investment and Trade in Services Survey Act (22 U.S.C. 3101-3108). By the same law, BEA may use the information reported only for analytical and statistical purposes and, without your written permission, individually identifiable data cannot be disclosed.

The benchmark survey obtains universe data on the financial and operating characteristics of, and on positions and transactions between, U.S. parent companies and their foreign affiliates. The data are used for deriving estimates of direct investment from sample data BEA collects in nonbenchmark years. In particular, the data will serve as the foundation for the quarterly direct investment estimates included in the U.S. international transactions and national income and product accounts, and for annual estimates of the U.S. direct investment position abroad and of the operations of U.S. parent companies and their foreign affiliates.

Each U.S. business enterprise that, at any time during its 2004 fiscal year, directly or indirectly owned or controlled 10 percent or more of a foreign business enterprise must file this survey. See this **Instruction Booklet** for reporting requirements and general instructions. You must return the completed survey by May 31, 2005 if you have fewer than 50 forms to file and by June 30, 2005 if you have 50 or more forms to file. If you received this survey but are not required to report, you must complete a "Claim for Not Filing a BE-10" and return it to BEA by the due date of the survey.

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

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

Sincerely,

A handwritten signature in black ink, reading "J. Steven Landefeld". The signature is fluid and cursive, with the first letter of each name being capitalized and prominent.

J. Steven Landefeld
Director
Bureau of Economic Analysis

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I. REPORTING REQUIREMENTS

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

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

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

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

Forms comprising a BE-10 report are:

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

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

A. Who must report

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

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

had any foreign affiliates during its 2004 fiscal year, a BE-10 report is required and the U.S. person is a U.S. Reporter in this survey. To determine which forms must be filed, nonbank U.S. Reporters should see *I.B.* and U.S. Reporters that are banks, bank holding companies, or financial holding companies should see *I.C.*

2. **Calculation of ownership percentage** – A U.S. Reporter's ownership interest in a foreign business enterprise may be directly held, indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in a foreign business enterprise. It is indirectly held if, for example, the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise. The Reporter must sum all direct and indirect lines of ownership interest in the foreign business enterprise to determine whether it holds a foreign business enterprise to the extent of 10 percent or more, directly or indirectly. **Note** – An associated group is deemed to be one U.S. Reporter. See *II.C* for a definition of an associated group.

A U.S. Reporter's percentage of indirect ownership interest in a given foreign business enterprise is the product of the direct ownership percentage that the U.S. Reporter has in the first foreign business enterprise in the ownership chain, multiplied by that first enterprise's direct ownership percentage in the second enterprise in the chain, multiplied by the direct ownership percentages for all other intervening enterprises in the ownership chain, multiplied by the last intervening enterprise's direct ownership percentage in the given foreign business enterprise. To illustrate, assume the U.S. Reporter owned 50 percent of foreign business enterprise A directly, and that A owned 75 percent of foreign business enterprise B which, in turn, owned 80 percent of foreign business enterprise C. Then the U.S. Reporter's percentage of indirect ownership of B would be 37.5 percent (the product of the first two percentages), its indirect ownership of C would be 30 percent (the product of all three percentages), and B and C (as well as A) would be considered foreign affiliates of the U.S. Reporter.

3. **Reporting when the foreign affiliate is owned only part of the year** – Reports are required even though the foreign business enterprise was established, acquired, seized, liquidated, sold, expropriated, or inactivated during the U.S. Reporter's 2004 fiscal year. See *III.G.* for how to file for these foreign business enterprises.

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

1. **Form BE-10A** – Report for nonbank U.S. Reporter
 - a. **Basic requirements** – Each U.S. Reporter that is not a bank must complete a BE-10A report. If the U.S. Reporter is a corporation, Form BE-10A must cover the fully consolidated nonbank U.S. domestic business enterprise. See *I.B.I.b.* for the definition of "fully consolidated U.S. domestic business enterprise."

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

The nonbank U.S. Reporter must file a **complete** Form BE-10A if **any one** of the following three items of the fully consolidated U.S. **domestic** business enterprise was greater than \$150 million (positive or negative) at any time during the Reporter's 2004 fiscal year:

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

I. REPORTING REQUIREMENTS — Continued

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

The nonbank U.S. Reporter must file a **partial** Form BE-10A if **no one** of the three items listed above for the fully consolidated U.S. **domestic** business enterprise was greater than \$150 million (positive or negative) at any time during the Reporter's 2004 fiscal year.

The nonbank U.S. Reporter, whether filing a complete or partial BE-10A report, must also complete, as applicable, the BE-10A SUPPLEMENT A listing each, if any, foreign affiliate(s) not required to be reported on Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or BE-10B BANK. It also must file a Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or BE-10B BANK, as appropriate, for **each** foreign affiliate not listed on Supplement A. See I.B.2 and I.C.2.

- b. Definition of "fully consolidated U.S. domestic business enterprise"** – The fully consolidated U.S. domestic business enterprise is defined as: **1.** the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and **2.** proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. corporation above it. **This consolidation excludes foreign branches and all other foreign affiliates.**

In rare instances, conditions may exist that cause a U.S. parent company to exclude a domestic subsidiary from its consolidation. If a U.S. Reporter cannot consolidate all of its domestic subsidiaries in its Form BE-10A, it **must request and be granted** permission from BEA to file on an unconsolidated basis **prior** to filing the report. The U.S. parent is responsible for ensuring that the required Forms BE-10A and related Forms BE-10B, for itself and any unconsolidated domestic subsidiaries, are filed with BEA. The filing deadline for an unconsolidated domestic subsidiary is the same as that for its U.S. parent.

c. Other requirements for filing Form BE-10A –

- (1) Foreign affiliate owned by only part of the fully consolidated U.S. domestic business enterprise** – The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.
- (2) U.S. Reporter that is an individual, estate, trust, or nonprofit organization** – A U.S. Reporter that is an individual, estate, trust, or religious, charitable, or other nonprofit organization, and that owns a foreign affiliate directly, rather than through a U.S. business enterprise, should complete **only** items 1, 2, and 5 of Form BE-10A and, as applicable, the BE-10A SUPPLEMENT A listing each, if any, foreign affiliate not required to be reported on Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or BE-10B BANK.
- (3) U.S. business enterprise owned by an individual, estate, trust, or nonprofit organization** – If a U.S. individual, estate, trust, or nonprofit organization owns more than 50 percent of a U.S. business enterprise that, in turn, owns a foreign affiliate, then the U.S. Reporter is deemed to be the U.S. business enterprise, not the individual, etc. The BE-10 report must be filed by, and Form BE-10A must be for, the U.S. business enterprise not the individual, etc. However, direct financial transactions or positions, if any, by the individual, etc., with the foreign affiliate must be included in the business enterprise's report.

(4) U.S. Reporter owned by a foreign person – A U.S. Reporter that is a U.S. affiliate of a foreign person **and** that is filing a BE-15(LF), Annual Survey of Foreign Direct Investment in the United States – 2004 (Long Form), should only complete items 1 through 11, 49 through 99, and the Supplement A of Form BE-10A. If the U.S. Reporter is filing a BE-15(SF) (Short Form), in lieu of the BE-15(LF), it should complete the entire Form BE-10A. See also III.B.

(5) Joint ownership of foreign affiliate – If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A or BE-10A BANK.

- 2. Form BE-10B(LF), (SF), or Mini** – Reports for nonbank foreign affiliates. The coverage of the forms is summarized in the chart below.

Ownership U.S. \$ amount	MAJORITY-OWNED FOREIGN AFFILIATE	MINORITY-OWNED FOREIGN AFFILIATE
At least one of the three items* is greater than \$150 mil. (+ or -).	BE-10B(LF)	BE-10B(SF) except Part V
At least one of the three items* is greater than \$25 mil. (+ or -), but no one is greater than \$150 mil. (+ or -),	BE-10B(SF)	
At least one of the three items* is greater than \$10 mil. (+ or -), but no one is greater than \$25 mil. (+ or -),	BE-10B Mini	
All three items* are less than or equal to \$10 mil. (+ or -).	Record on BE-10A Supplement A	

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

- a. Basic requirements for BE-10B(LF) (Long Form)** – A **BE-10B(LF)** must be filed for each nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which **any one** of the following three items was greater than \$150 million (positive or negative) at **any time** during the affiliate's 2004 fiscal year:

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

Note – Unless otherwise stated, whenever reference is made to the financial or operating data of a foreign affiliate, such as assets, sales, or net income, the data are to represent 100 percent of the foreign affiliate and not just the portion, if less than 100 percent, owned by the U.S. Reporter(s). Also, do not eliminate an affiliate's receivables due from its parent or from other affiliated persons from the affiliate's total assets when applying the reporting criteria for this report.

- b. Basic requirements for BE-10B(SF) (Short Form)** – A **BE-10B(SF)** must be filed for:

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

I. REPORTING REQUIREMENTS – Continued

c. Basic requirements for BE-10B Mini – A BE-10B Mini must be filed for each nonbank foreign affiliate of a U.S. Reporter for which **any one** of the three items listed in 1.B.2.a. was greater than \$10 million, but for which **no one** of these items was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2004 fiscal year.

d. Other requirements for filing Forms BE-10B(LF), BE-10B(SF), and BE-10B Mini –

(1) Rules for consolidation of foreign affiliate –

Use the following rules to determine which foreign business enterprises may be consolidated into one foreign affiliate report:

(a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED;

(b) Foreign business enterprises located in the same country that are integral parts of the same business operation **may** be consolidated into one affiliate report (example: German enterprise A manufactures automobile engines and a majority of its sales are to German enterprise B which produces complete automobiles); and

(c) Foreign business enterprises located in the same country and in the same BEA-4-digit industry, as defined in the **Guide to Industry Classifications for International Surveys, 2002**, Part I, may be consolidated.

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

(2) Reporting of foreign affiliates owned by more than one U.S. Reporter –

If the foreign affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) must file a **complete** Form BE-10B(LF), (SF), or Mini on which all Parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more must file a **partial** Form BE-10B(LF), (SF), or Mini on which only Part I, items 1-24 on Forms BE-10B(LF) and (SF) and items 1-9 on Form BE-10B Mini, and Part III, if there is direct ownership **or** direct financial positions or transactions between the U.S. Reporter and the foreign affiliate, have been completed. If no one of the U.S. Reporters owns a greater share of the foreign affiliate than the other U.S. Reporter(s), then the U.S. Reporters must decide which one will file the complete Form BE-10B(LF), (SF), or Mini and which one(s) will file a partial Form BE-10B(LF), (SF), or Mini.

Note – The U.S. Reporter filing a **complete** BE-10B(LF) for a foreign affiliate owned by more than one U.S. Reporter should note that, in Part II, Sections B, E, and I, and in Part IV data must be reported by transactor. For example, in Part II, Section E, Composition of External Finances of Foreign Affiliate, one transactor category is "with U.S. Reporter(s) of this affiliate." If the U.S. Reporter filing the complete BE-10B(LF) cannot, or prefers not to, obtain from the affiliate data about the other U.S. Reporter(s) of the affiliate, then each U.S. Reporter is required to report its own data by completing these sections in Parts II and IV. The U.S. Reporter filing the complete BE-10B(LF) must attach a note to the form stating it is not reporting data in Part II, Sections B, E, and I, and in Part IV for the other U.S. Reporter(s). The U.S. Reporter must inform the other U.S. Reporter(s) of this fact.

(3) Reporting when there is more than one foreign affiliate in a chain of ownership – A Form BE-10B(LF), (SF), or Mini must be filed for a foreign affiliate of the U.S. Reporter that owns another foreign affiliate of that U.S. Reporter, i.e., a Form BE-10B(LF), (SF), Mini, or BANK must be filed for all affiliates upward in a chain of ownership.

(4) Relationship between Forms BE-10A and BE-10B(LF), (SF), or Mini –

The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B(LF), (SF), or Mini, when data on trade and financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.

(5) Reporting for majority- or minority-owned, and for directly or indirectly owned, foreign affiliates –

The specific items required to be reported on Form BE-10B(LF), (SF), or Mini depend on whether the foreign affiliate was majority- or minority-owned, and on whether it was directly or indirectly owned, by the U.S. Reporter. For example, on the BE-10B(SF), Part V must be completed only if the affiliate is majority-owned. Similarly, more information is required for directly owned than for indirectly owned foreign affiliates in Part III of Form BE-10B(LF) and (SF). Specifically, for an indirectly owned foreign affiliate, only direct transactions and positions between the affiliate and the U.S. Reporter are to be reported in Part III of Forms BE-10B(LF), (SF), and Mini. Unless otherwise specified in the instructions on Forms BE-10B(LF), (SF), or Mini, all other items in each Part must be completed.

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

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

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

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

1. Form BE-10A BANK – Report for a U.S. Reporter that is a bank

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

I. REPORTING REQUIREMENTS – Continued

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

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

(1) Foreign affiliate owned by only part of the fully consolidated U.S. domestic business enterprise

– The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.

(2) Joint ownership of foreign affiliate

– If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A or BE-10A BANK.

2. Form BE-10B BANK – Report for a foreign affiliate that is a bank

a. Basic requirements

– A BE-10B BANK report must be filed for each foreign bank affiliate of a bank or nonbank U.S. Reporter, whether held directly or indirectly, for which **any one** of the following three items was greater than \$10 million (positive or negative) at **any time** during the foreign affiliate's 2004 fiscal year:

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

See *Note in I.B.2*.

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

(1) Rules for consolidation of foreign bank affiliates

– Use the following rules to determine which foreign business enterprises may be consolidated into one foreign bank affiliate:

(a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED.

(b) Foreign bank branches of the U.S. Reporter that are located in the same country **must** be consolidated on one Form BE-10B BANK, even if the U.S. Reporter's practice is to report data for these branches separately to the Federal Reserve (on Form FFIEC 030) or to the Comptroller of the Currency. Incorporated foreign bank affiliates of the U.S. Reporter located in the same country **may** be consolidated.

(c) Bank and nonbank enterprises located in the same country may **not** be consolidated.

(2) Reporting of foreign bank affiliates owned by more than one U.S. Reporter

– If the foreign bank affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) must file a **complete** Form BE-10B BANK on which all Parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more must file a **partial** Form BE-10B BANK on which Part I, items 1-23, and, if there is direct ownership **or** direct financial positions or transactions between the U.S. Reporter and foreign affiliate, Part III, have been completed. If no one U.S. Reporter owns a greater share of the foreign affiliate than any other U.S. Reporter, then the U.S. Reporters must decide which one will file the complete Form BE-10B BANK and which one(s) will file a partial Form BE-10B BANK.

(3) Reporting when there is more than one foreign affiliate in a chain of ownership

– Form BE-10B BANK must be filed for a foreign bank affiliate of the U.S. Reporter that owns another foreign affiliate of that U.S. Reporter, i.e., a Form BE-10B(LF), (SF), Mini, or BANK must be filed for all affiliates upward in a chain of ownership. A Form BE-10B BANK is not required for a foreign bank affiliate in which the U.S. Reporter holds only an indirect ownership interest of 50 percent or less and the foreign bank affiliate does not own a nonbank foreign affiliate. However, the indirectly owned bank affiliate must be listed on the BE-10A SUPPLEMENT A or a BE-10A BANK SUPPLEMENT A.

(4) Relationship between Forms BE-10A BANK and BE-10B BANK

– The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B BANK, when data on financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.

(5) Banks on U.S. military bases abroad

– Banks located on U.S. military bases abroad servicing base personnel are not considered "foreign" and a Form BE-10B BANK should not be filed.

II. DEFINITIONS

A. 2004 fiscal year is the U.S. Reporter's or the foreign affiliate's financial reporting year that ended in calendar year 2004. Reporters or affiliates having a "52/53 week" fiscal year that ended within the first week of January 2005 are considered to have a 2004 fiscal year for purposes of filing this survey, and should report December 31, 2004 as their 2004 fiscal year end. A business enterprise that does not have a financial reporting year, or does not have a financial reporting year ending in calendar year 2004, is deemed to have a fiscal year identical to calendar year 2004. (If a U.S. Reporter or foreign affiliate changed the ending date of its financial reporting year in 2004, contact BEA to determine what reporting period to use.)

B. Affiliate means a business enterprise located in one country that is directly or indirectly owned or controlled by a person of another country to the extent of 10 percent or more of its voting securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.

C. Associated group means two or more persons who, by the appearance of their actions, by agreement, or by an understanding, exercise or appear to exercise, their voting privileges in a concerted manner to influence the management of a business enterprise. The following are *deemed* to be associated groups:

1. members of the same family,
2. a business enterprise and one or more of its officers or directors,
3. members of a syndicate or joint venture, or
4. a corporation and its domestic subsidiaries.

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

II. DEFINITIONS – Continued

- E. Branch** means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- F. Business enterprise** means any organization, association, branch, or venture which exists for profit making purposes or to otherwise secure economic advantage, and any ownership of any real estate.
- G. Foreign**, when used in a geographic sense, means that which is situated outside the United States or which belongs to or is characteristic of a country other than the United States.
- H. Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment abroad. *See II.Q.*
- I. Foreign affiliate parent** means a U.S. Reporter's foreign affiliate that has an ownership interest in another foreign affiliate of the U.S. Reporter.
- J. Foreign person** means any person resident outside the United States or subject to the jurisdiction of a country other than the United States. *See III.D.*
- K. Fully consolidated U.S. domestic business enterprise means:** 1. the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and 2. proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. corporation above it. This consolidation excludes foreign branches and all other foreign affiliates.
- Note: A U.S. Reporter that is not a bank but that owns a majority interest in a U.S. bank — DO NOT consolidate banking activities. *See I.B. 1.a.*
- L. Intercompany** means between a U.S. Reporter and its foreign affiliates.
- M. Intermediary** means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- N. Lease** is an arrangement conveying the right to use property, plant, or equipment (i.e., land and/or depreciable assets), usually for a stated period of time.
- 1. Capital lease** – A long-term lease under which a sale of the asset is recognized at the inception of the lease. These may be shown as lease contracts or accounts receivable on the lessor's books. The assets would not be considered to be owned by the lessor.
- 2. Operating lease** – Generally, a lease with a term which is less than the useful life of the asset and in which a transfer of ownership is not contemplated.
- O. Majority-owned foreign affiliate** means a foreign affiliate in which the combined direct and indirect ownership interest of ALL U.S. REPORTERS of the affiliate exceeds 50 percent.
- P. Person** means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the United States Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government-sponsored agency).
- Q. U.S. direct investment abroad** means the ownership or control, directly or indirectly, by one U.S. person of 10 percent or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.
- R. U.S. Reporter** means the U.S. person that has direct investment in a foreign business enterprise, including a branch. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic business enterprise. *See II.K.*

S. U.S. person means any person resident in the United States or subject to the jurisdiction of the United States. *See III.D. of these instructions.*

T. United States, when used in a geographic sense, means the several States, the District of Columbia, the Commonwealth of Puerto Rico, and all territories and possessions of the United States.

III. CLARIFICATION OF COVERAGE

A. Determining existence of a foreign affiliate – In general, a U.S. person's foreign operation or activity is considered a foreign affiliate if it is legally or functionally separable from the domestic operations or activities of the U.S. person. In most cases, it is clear whether the foreign operation or activity constitutes an affiliate. If an operation or activity is incorporated abroad – as most are – it is always considered a foreign affiliate. Even if it is unincorporated, the foreign operation or activity is usually legally or functionally separable from the U.S. person's domestic operations or activities. In cases where it is not clearly separable, the determination of whether the operations or activity constitutes a foreign affiliate is made on a case-by-case basis, depending on the weight of the evidence.

The following characteristics would indicate that an operation or activity is a foreign affiliate:

1. It pays foreign income taxes.
2. It has a substantial physical presence abroad, as evidenced by plant and equipment, or employees, permanently located abroad.
3. It has separate financial records that would allow the preparation of financial statements, including a balance sheet and income statement. (A mere record of disbursements to, or receipts from, the foreign operation or activity does not constitute a "financial statement" for this purpose.)
4. It takes title to the goods it sells and receives revenues from the sale, or it receives funds from customers for its own account for services it performs.

The following characteristics would indicate that the operation or activity is probably not a foreign affiliate:

1. It engages only in sales promotion or public relations activities on behalf of the U.S. person.
2. It conducts business abroad only for the U.S. person's account, not for its own account.
3. It has no separate financial records that allow the preparation of financial statements.
4. Its expenses are paid by the U.S. parent.
5. It is not subject to foreign income taxes.
6. It has limited physical assets or few employees permanently located abroad.

B. U.S. Reporter owned by a foreign person – A U.S. business enterprise that is a U.S. Reporter in this BE-10 survey may also be a U.S. affiliate of a foreign person that must report in the BE-15, Annual Survey of Foreign Direct Investment in the United States - 2004. This could be the case if the U.S. business enterprise owns foreign affiliates and is also owned 10 percent or more, directly or indirectly, by a foreign person. In such cases, the U.S. business enterprise should report in this survey for any foreign business enterprise it owns or controls, directly or indirectly, at least 10 percent or more, but should not report other property of its foreign owner. (A foreign business enterprise that is jointly owned by the U.S. Reporter and the foreign owner of the U.S. Reporter should be considered a foreign affiliate of the U.S. Reporter if the U.S. Reporter has a 10 percent or more ownership interest in it.) For purposes of the BE-10 survey, consider the foreign owner of the U.S. Reporter and the directly and indirectly owned foreign affiliates (other than those held through the U.S. Reporter) of the foreign owner, as unaffiliated foreign persons.

III. CLARIFICATION OF COVERAGE – Continued

C. Partnerships – Limited partners do not have control in a partnership and therefore cannot have direct investment in a partnership; their investment is considered to be portfolio investment and is not reportable in this survey. The existence of direct investment in a partnership is based on the country of residence of the general partner(s) and the percentage control exercised by (which may differ from the financial interest of) the general partner(s).

D. Determining country of residence or jurisdiction of individuals – An individual is considered a resident of, and subject to the jurisdiction of, the country in which it is physically located, subject to the following qualifications:

1. Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship.
2. Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing. There are two exceptions to this rule:
 - a. Individuals (and their immediate families) who either own or are employed by a business in their country of citizenship and who are residing outside of that country for one year or more in order to conduct business for the enterprise are considered residents of their country of citizenship if they intend to return within a reasonable period of time.
 - b. Individuals who reside outside their country of citizenship because they are government employees (such as diplomats, consular officials, members of the armed forces, and their immediate families) are considered residents of their country of citizenship regardless of their length of stay.

E. Foreign affiliate operating completely outside its country of incorporation – If a foreign affiliate conducts all its operations from, and is located in, a single foreign country that is different from its country of incorporation, it is deemed to be operating totally outside its country of incorporation. File a single BE-10B report for the entity in the country of operation treating it as an incorporated foreign affiliate; do not file a separate BE-10B report for the entity in the country of incorporation. If, however, the foreign affiliate has any of the following in the foreign country of incorporation:

1. bank account,
2. employees,
3. property, plant, or equipment, or
4. sales,

it is considered to have operations in its foreign country of incorporation and, therefore, a separate BE-10B report must be filed for the entity in that country.

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

If a foreign affiliate incorporated abroad conducts its business operations from, and is located in, the United States, you must file a Form BE-10B to report the equity investment in the affiliate and the affiliate's income. Show country of incorporation as country of location **and report the affiliate as a holding company (ISI code 5512)**. You must report the operating business enterprise located in the United States on the BE-15, Annual Survey of Foreign Direct Investment in the United States.

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

not be reported on Form BE-10B(LF), BE-10B(SF), or BE-10B Mini. However, a U.S. Reporter's disbursements to maintain foreign sales and representative offices must be reported on Form BE-22, Annual Survey of Selected Services Transactions With Unaffiliated Foreign Persons. Copies of Form BE-22 are available by writing to BEA at: U.S. Department of Commerce, Bureau of Economic Analysis, BE-50(SSB), Washington, DC 20230, by telephoning (202) 606-5588 or by accessing the BEA Web site at www.bea.gov. (Under "International," select "More" and then "U.S. International Services Transactions.") A foreign presence of a U.S. person is considered a foreign sales promotion or representative office if: **1.** it has no assets (other than office furniture) held either in its own name or in the name of the U.S. person, **2.** to the extent that its employees are compensated by commissions, the commissions arise only from sales or business that the employees generate for the U.S. person, **3.** it does not produce revenue (other than funds from the U.S. person to cover its expenses), and **4.** it is engaged only in sales promotion, representational activities, public relations activities, or the gathering of market information, on behalf of the U.S. person. A foreign presence that produces revenue for its own account (instead of, or in addition to, producing revenue for the account of its U.S. parent) from goods or services it provides to unaffiliated persons is considered a foreign affiliate and is subject to the reporting requirements.

G. Foreign affiliate owned for only part of FY 2004

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

A "0" indicates that the entries should be zero. An "X" indicates that the entries should be the value at the end of FY 2003 or FY 2004, as appropriate.

Data on Forms BE-10B(LF), (SF), Mini or BANK					
During FY 2004 the foreign affiliate was:	Investment between U.S. Reporter and foreign affiliate (Part III, Section B of each form) (a)		Balance Sheet Data (b)		Income statement data (c)
	Close FY 03	Close FY 04	Close FY 03	Close FY 04	Income Statement
1. Established	0	X	0	X	part ² year
2. Acquired from:					
(a) Another U.S. Reporter	0	X	X ¹	X ¹	full ¹ year
(b) Foreign person	0	X	0	X	part ² year
3. Sold to:					
(a) Another U.S. Reporter	X	0	0 ¹	0	0 ¹
(b) Foreign person	X	0	X	0	part ¹ year
4. Liquidated	X	0	X	0	part ² year

¹A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 2004 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 2004. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover all 12 months of FY 2004. The U.S. Reporter selling the foreign affiliate should provide the U.S. Reporter acquiring the affiliate with balance sheet and income statement data for the affiliate for the period from year end 2003 to the time of the sale. The data should be combined with the data for the period of time from the sale to year-end 2004.

²A foreign affiliate that was established, liquidated, acquired from or sold to a foreign person during FY 2004 should be treated as a foreign affiliate for only the part of the year that the U.S. Reporter owned the affiliate. The foreign affiliate's financial and operating data should cover the period from establishment or acquisition to year-end 2004, or the period from year-end 2003 to the time of the liquidation or sale, as appropriate.

III. CLARIFICATION OF COVERAGE – Continued

- H. Real estate** – The ownership of foreign real estate is defined to be a business enterprise and, if foreign real estate is owned by a U.S. person, it is a foreign affiliate of a U.S. Reporter.

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

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

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

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

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

J. Estates, trusts, and intermediaries

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

This procedure is adopted to fulfill statistical purposes of this survey and does not imply that control over an enterprise owned or controlled by a trust is, or can be, exercised by the beneficiary(ies) or creator(s).

3. Intermediary

- a. If a particular U.S. direct investment abroad is held, exercised, administered, or managed by a U.S. intermediary, such intermediary is responsible for reporting the required information for, and in the name of, its principal or shall instruct the principal to submit the required information. Upon instructing the principal, the intermediary shall be released from further liability to report provided it has informed BEA of the date such instructions were given and the name and address of the principal, and has supplied the principal with any information in the possession of, or

which can be secured by, the intermediary that is necessary to permit the principal to complete the required reports. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with the foreign affiliate are considered as accounts or transactions of the U.S. principal with the foreign affiliate. To the extent such transactions or accounts are unavailable to the principal, they may be required to be reported by the intermediary.

- b. If a U.S. person holds a foreign affiliate through a foreign intermediary, the U.S. person is considered to own the foreign affiliate directly and all accounts or transactions of the U.S. person with the intermediary are considered to be with the foreign affiliate.

IV. GENERAL INSTRUCTIONS

- A. Accounting methods and records** – Follow generally accepted U.S. accounting principles unless otherwise specified in the instructions. Corporations should generally use the same methods and records used to generate reports to stockholders, except where otherwise instructed. Generate reports for unincorporated persons on an equivalent basis.

Financial Accounting Standards Board statements are referred to as "FAS" statements in the instructions.

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

1. **Financial statements** – Translate foreign affiliate financial statements including balance sheets and income statements, not maintained in U.S. dollars from the host country currency to U.S. dollars using FAS 52, as would be required to incorporate foreign statements into the U.S. Reporter's financial statements for reports to shareholders.

2. **Other financial and operating data of foreign affiliate** – According to FAS 52, "Revenue and expense transactions shall be translated in a manner that produces approximately the same dollar amounts that would have resulted had the underlying transactions been translated into dollars on the dates they occurred." Since separate translation of each transaction is usually impracticable, the specific results can be achieved by using an average rate for the period.

On Forms BE-10B(LF), (SF), Mini, and BANK certain revenue and expense transactions which may not be translated separately for the financial statements, such as employee compensation and exports and imports, must be reported. Translate these transactions in a manner consistent with that used to translate the financial statements into U.S. dollars.

C. Method of accounting for equity investments

1. **Form BE-10A or 10A BANK** – Report the U.S. Reporter's equity investments of 20 percent or more in foreign affiliates, including all majority-owned foreign affiliates, using the equity method of accounting. Report equity investments of less than 20 percent, and immaterial investments, using the cost method.
2. **Form BE-10B(LF), (SF), Mini, or BANK** – Report a foreign affiliate parent's equity investments of 20 percent or more in unconsolidated foreign affiliates, including all unconsolidated majority-owned foreign affiliates, using the equity method of accounting. Report equity investments of less than 20 percent, and immaterial investments, using the cost method. See important note on foreign affiliate consolidation rules under instruction I.B.2.d. for nonbank affiliates, and see instruction I.C.2.b. for bank affiliates.

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

IV. GENERAL INSTRUCTIONS – Continued

D. Industry classifications – A list and explanation of the industry classifications used are given in the **Guide to Industry Classifications for International Surveys, 2002**, BE-799, which is included as part of the BE-10 report package.

E. Estimates – If actual data are not available, or only partial data are available, provide estimates and label as such. When data items cannot be fully subdivided as required, provide totals and an estimated breakdown of the totals.

Certain sections of Forms BE-10A and BE-10B require data that may not be maintained in your customary accounting records. Providing precise data in these areas may require substantial burden beyond what is intended by BEA. This may be especially true for:

- **BE-10A, Part I, items 15 through 26** – Number of employees in each industry of sales;
- **BE-10A, Part III, Section B, items 49 through 52** – Distribution of sales or gross operating revenues, by transactor and by whether the sales were goods, services, or investment income;
- **BE-10A, Part III, Section C; BE-10B(LF), Part II, Section C; BE-10B(SF), Part V** – Number of employees and employee compensation by Standard Occupation Classification;
- **BE-10B(LF), Part II, Section B** – Distribution of sales or gross operating revenues, by transactor, by destination, and by whether the sales were goods, services or investment income;
- **BE-10B(LF), Part II, Section E** – Composition of external financing by transactor; and
- **BE-10B(LF), Part IV** – Exports and imports of the foreign affiliate on a shipped basis.

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

F. Specify – When asked to "specify" amounts reported for certain data items, give the type and dollar amount of the major items included in the data item.

G. Space on form insufficient – When space on the form is insufficient to permit a full answer to any item, submit the required information on supplementary sheets, appropriately labeled **and** referenced to the item number and the form.

V. U.S. EXPORTS AND IMPORTS OF GOODS

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

Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when the U.S. Reporter buys goods in country A and sells them in country B, but the goods are shipped directly from country A to country B. Because the goods did not physically enter or leave the United States, they are not U.S. trade. However, when the U.S. Reporter records the transactions on its books, it shows a purchase charged to it from country A and a sale charged by it to country B. If the U.S. Reporter's trade data in this survey were prepared on the "charged" basis, the purchase and sale would appear incorrectly as a U.S. import and a U.S. export, respectively. Other differences arise when the U.S. Reporter charges the sale of its products to a foreign affiliate in one country, but ships the goods directly from the United States to an unaffiliated

foreigner in another country. If the data are on the "shipped" basis, this is a U.S. export to an unaffiliated foreigner, not to the foreign affiliate and should not be recorded on the BE-10B of the foreign affiliate.

If a material difference exists between the "charged" and "shipped" bases, trade must be reported on the "shipped" basis. To do this, the U.S. Reporter may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis.

Exclude from exports and imports the value of goods that are in-transit. In-transit goods are goods **that are not** processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit imports are goods en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

A. Timing. Only include goods actually shipped between the United States and the affiliate during FY 2004 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 2004 that were charged or consigned in FY 2005 but exclude goods shipped to the affiliate in FY 2003 that were charged or consigned to the affiliate in FY 2004.

B. Trade of the U.S. Reporter. Goods shipped by, or to, the U.S. Reporter, whether or not actually charged or consigned by, or to, the U.S. Reporter, are considered to be trade of the U.S. Reporter.

C. Trade of a foreign affiliate. Goods shipped by, or to, a foreign affiliate, whether or not actually charged or consigned by, or to, the foreign affiliate are considered to be trade of the foreign affiliate.

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

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

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

VI. FILING THE BE-10

- A. Due date** – A fully completed and certified BE-10 report comprising Form BE-10A or 10A BANK, BE-10A SUPPLEMENT A or BE-10A BANK SUPPLEMENT A (as required), and Form(s) BE-10B(LF), (SF), Mini, or BANK (as required), is due to BEA no later than May 31, 2005 for U.S. Reporters required to file fewer than fifty, and June 30, 2005 for U.S. Reporters required to file fifty or more forms.
- B. Extensions** – BEA hopes that by providing an extra month to file for U.S. Reporters submitting more than fifty forms, requests for extensions will not be necessary. Delays in filing affect BEA's tight schedule for processing the benchmark survey. Nevertheless, reasonable requests for an extension of the filing deadline will be considered. Extension requests must be received by BEA at least 15 days before the due date of the report.
- C. Assistance** – For assistance, telephone (202) 606-5566 between 8:00 a.m. and 4:30 p.m., eastern time or e-mail BEA at be10/11@bea.gov.
- D. Number of copies** – File a single original copy of each required form or supplement with BEA. For Form BE-10A and 10A BANK, this should be the copy with the preprinted address if the address has been provided (make any necessary corrections to the address on the form). Each U.S. Reporter must retain a copy of each form for five years to facilitate resolution of any questions that BEA may have concerning the report. (Both copies are protected by law; see the statement of confidentiality in VI.G. below and on each form.)
- E. Additional copies of forms** – Requests for more than two copies of the forms and instructions will be filled upon demonstration of need (e.g., law and accounting firms must furnish names and addresses of U.S. Reporters for whom they will be filing reports). The forms and instructions can also be found on the Internet at www.bea.gov. (under "International," select "More" and then "U.S. Direct Investment Abroad.")

- F. Where to send the report** – Send reports filed by mail through the U.S. Postal Service to:

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

Send reports filed by direct private delivery to:

U.S. Department of Commerce
Bureau of Economic Analysis, BE-69(A)
Shipping and Receiving Section M-100
1441 L Street, NW
Washington, DC 20005

- G. Confidentiality** – The information filed in this report may be used only for analytical and statistical purposes and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act. The President may authorize the exchange of the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under the Act in such a manner that the person to whom the information relates can be specifically identified. Reports and copies of reports prepared pursuant to the Act are confidential and their submission or disclosure shall not be compelled by any person without the prior written permission of the person filing the report and the customer of such person where the information supplied is identifiable as being derived from the records of such customer (22 U.S.C. 3104).
- H. Annual stockholders' report and Form 10K** – Business enterprises issuing annual reports to stockholders and completing Securities and Exchange Commission's Form 10K should furnish copies of these reports for FY 2004 when filing the BE-10 report.

2004 BE-10 ORDER FORM

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

Enter the quantity of each item you require:

Item	Quantity	Item	Quantity
Form BE-10A		Instruction Booklet	
Form BE-10A BANK		Guide to Industry Classification for International Surveys, 2002	
Form BE-10B(LF)		Claim for Not Filing	
Form BE-10B(SF)			
Form BE-10B Mini			
Form BE-10B BANK			

PLEASE COMPLETE BELOW

Name of U.S. Reporter

Attention:

Street Address

City, State, ZIP Code

RETURN TO

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

Telephone: 202-606-5566

FAX: 202-606-5312/7

E-mail: be10/11@bea.gov

Visit our BEA's Web site: www.bea.gov

Select: International — More — U.S. Direct Investment Abroad, to download and print the survey forms.

Part I – IDENTIFICATION OF U.S. REPORTER
See **Additional Instructions** for Part I on page 15 at the back of this form.

2. Form of organization of U.S. Reporter — Mark (X) one

1002

1

1

☐ Corporation

1

2

☐ Individual, estate, or trust

1

3

☐ Other — Specify

3. If the U.S. Reporter is a corporation, is the corporation owned to the extent of more than 50% of its voting stock by another U.S. business enterprise?

1003

1

1

☐ Yes — Complete the "BE-10, CLAIM FOR NOT FILING." On the claim, mark (X) box number B.2 and enter the name and address of U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of fully consolidated U.S. domestic business enterprise. (See **Instruction Booklet**, Part I.B.1.b.) Submit the claim to BEA and forward the remainder of the BE-10 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, please contact us for further instructions.

1

2

☐ No — Complete the remainder of this form.

4. Enter Employer Identification Number(s) used by U.S. Reporter to file income and payroll taxes. Show additional numbers on a separate sheet if necessary.

1004

1

2

5. The number of foreign affiliate reports (Form BE-10B(LF), BE-10B(SF), BE-10B Mini, and BE-10B BANK) that you are required to file.

1005

Number

1

If you also have exempt foreign affiliates, list them on the BE-10A SUPPLEMENT A and give the requested information for each. (Do not include foreign affiliates listed on the supplement in the number given here.)

6. The ending date of this U.S. Reporter's 2004 fiscal year.

1006

Month	Day	Year
<div>1</div>		
		2004

7. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2004 that caused FY 2003 data to be restated?

1007

1

1

☐ Yes — The effect of restatement on property, plant, and equipment accounts must be entered in item 78.

1

2

☐ No

8. Does the U.S. Reporter own a majority interest in a U.S. Bank? See **Instruction Booklet**, Part 1.B.1.a.

1008

1

1

☐ Yes — Do not consolidate banking activities. A U.S. Reporter that is **not** a bank but that owns a majority interest in a U.S. bank, must file the bank, including all of its domestic subsidiaries or units, on Form BE-10A BANK. Banking activities owned by a nonbank must also be included on the nonbank's Form BE-10A using the equity method of accounting.

Enter the name under which a separate Form-10A BANK is being filed.

1

2

☐ No

9. Does the U.S. Reporter own a majority interest in a U.S. nonbank business enterprise? See **Instruction Booklet**, Part 1.B.1.b.

1009

1

1

☐ Yes — Form BE-10A should pertain to the fully consolidated nonbank U.S. domestic business enterprise. Permission must have been requested of, and granted by, BEA to file on an unconsolidated basis. A separate Form BE-10A must be filed for each unconsolidated U.S. domestic entity.

Enter the name under which a separate Form-10A is being filed.

1

2

☐ No

10. Does the U.S. Reporter maintain one or more sales promotion or representative offices abroad that do not produce revenue directly for their own accounts but, instead, are established solely to do business, or provide market information or public relations services, for their U.S. parent?

1010

1

1

☐ Yes — See **Instruction Booklet**, Part III.F, to determine whether these offices should be reported in this survey.

1

2

☐ No

11. Is the U.S. Reporter named in item 1 a U.S. affiliate of a foreign person and required to file a Form BE-15(LF), Annual Survey of Foreign Direct Investment in the United States — 2004?

1011

1

1

☐ Yes — Complete **only** items 49 through 99, and the Supplement A on the remainder of this BE-10A form.

1

2

☐ No — Continue with item 13 (Major activity of fully consolidated domestic U.S. Reporter).

12. BEA USE ONLY

1012

1

2

Remarks

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

13. Major activity of fully consolidated domestic U.S. Reporter — Mark (X) one

Select the one activity below that best describes the major activity of the U.S. Reporter. For an inactive U.S. Reporter, select the activity based on its last active period; for "start-ups," select the intended activity.

1013

1

☐

Producer of goods

2

☐

Seller of goods the U.S. Reporter does not produce

3

☐

Producer or distributor of information

4

☐

Provider of services

1

5

☐

Other – Specify

14. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets.")

1014

Industry classification of fully consolidated domestic U.S. Reporter (based on sales or gross operating revenues) — Enter in columns (1) and (2) respectively, the 4-digit International Surveys Industry (ISI) code(s) and the sales associated with each code. For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2002**. For an inactive U.S. Reporter, enter an ISI code based on its last active period. Holding companies (ISI code 5512) must show total income as reported in item 41. Enter in column (3), the number of employees on the payroll at the end of FY 2004, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If employment is subject to unusual variations, see instructions for "**NUMBER OF EMPLOYEES**" under Section C, page 7. For most companies the employment distribution in column (3) is not proportional to the sales distribution in column (2). Therefore, do not distribute employment in column (3) in proportion to sales in column (2). See **Additional Instructions** for Part I, page 15, at the back of this form.

	ISI code (1)	Sales or gross operating revenues (2)			Number of employees engaged in activities for the ISI codes in column (1) (3) Number	
		Bil.	Mil.	Thous. Dols.		
15. Largest sales or gross operating revenues	1015	1	2	\$	3	
16. 2nd largest sales or gross operating revenues	1016	1	2		3	
17. 3rd largest sales or gross operating revenues	1017	1	2		3	
18. 4th largest sales or gross operating revenues	1018	1	2		3	
19. 5th largest sales or gross operating revenues	1019	1	2		3	
20. 6th largest sales or gross operating revenues	1020	1	2		3	
21. 7th largest sales or gross operating revenues	1021	1	2		3	
22. 8th largest sales or gross operating revenues	1022	1	2		3	
23. 9th largest sales or gross operating revenues	1023	1	2		3	
24. 10th largest sales or gross operating revenues	1024	1	2		3	
25. Number of employees of administrative offices and other auxiliary units — Include employees at corporate headquarters, central administrative, and regional offices located in the U.S. that provide administration and management or support services. Support services include accounting, data processing, legal, research and development and testing, and warehousing. Also include employees located at an operating unit that provide administration and management or support services to more than one operating unit. Exclude employees located at an operating unit that provide administration and management or support services for only that unit. Instead, report such employees in column (3) of items 15 through 24 in the industry(ies) of the operating unit(s).	1025				3	
26. Sales or gross operating revenues and employees not accounted for above	1026		2		3	
27. TOTAL SALES OR GROSS OPERATING REVENUES AND EMPLOYEES — Sum of items 15 through 26 (Column (2) must equal item 37 and also item 49 column (1). Column (3) must equal item 53.)	1027		2	\$	3	
28. BEA USE ONLY	1028	1	2	3	4	5
	1128	1	2	3	4	5
29. BEA USE ONLY	1029	1	2	3	4	5
	1129	1	2	3	4	5

Remarks

Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER
Complete ONLY if the answer to item 30 is "No."

Section A — Income Statement of U.S. Reporter — See Additional Instructions for Part III, Section A, on page 15 at the back of this form.

• INCOME

37. Sales or gross operating revenues, excluding sales taxes — Must equal item 27 column (2) and also item 49 column (1). (Dealers in financial instruments see Special Instructions, A.1., page 16; insurance companies see Special Instructions, B.2.a., page 16.)

3037

\$

38. Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For those owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. Do not include interest income.

3038

39. Certain realized and unrealized gains (losses) — Read the following instructions carefully as they are based on economic accounting concepts and in some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross before income tax effect. Include income tax effect in item 43. Report gains (losses) resulting from:

a. Sales or dispositions of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions, A.1., page 16;

b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. Exclude gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see Special Instructions, A.2., page 16;

c. Goodwill impairment as defined by FAS 142;

d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. Exclude actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. Include actual payments and charges to establish reserves for future expected payments, in item 42 (cost of goods sold or services rendered and selling, general, and administrative expenses);

e. Disposals of discontinued operations. Exclude income from the operations of a discontinued segment. Report such income as part of your income from operations in items 27, 37, and 49;

f. Re-measurement of U.S. Reporter's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;

g. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters after estimated insurance reimbursement. Include other material items, including write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. Exclude legal judgments. Include legal judgments in item 42;

h. The cumulative effect of a change in accounting principle.

3039

1

40. Other income —Specify

3040

1

41. TOTAL INCOME — Sum of items 37 through 40

3041

\$

• COSTS AND EXPENSES

42. Cost of goods sold or services rendered and selling, general, and administrative expenses — Insurance companies see Special Instructions, B.2.c., page 16.

3042

1

43. U.S. income taxes — Provision for U.S. Federal, state, and local income taxes. Exclude production royalty payments.

3043

1

44. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify

3044

1

45. TOTAL COSTS AND EXPENSES — Sum of items 42, 43, and 44

3045

\$

• NET INCOME

46. NET INCOME (LOSS) — Item 41 minus item 45

3046

\$

Remarks

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Page 5

- **ADDENDUM**

Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (life insurance carriers).

3047 ☒ ¹ 1 ☐ Yes – Answer items b and c

☒ No – Skip to item 48

2. Premiums earned – Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

c. Losses incurred — Report losses incurred for the insurance products covered by b above. Exclude loss adjustment expenses and losses that relate to annuities. Also exclude losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.

For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

	Amount (1)			Dols.
	Bil.	Mil.	Thous.	
3048	\$			
3049	\$			

Wholesale trade industry activities include the wholesale trade of durable goods and nondurable goods. The wholesale trade of durable goods is covered by industry codes 4231 through 4239. The wholesale trade of nondurable goods is covered by industry codes 4241 through 4249.

Retail trade industry activities are covered by industry codes 4410, 4420, 4431, 4440, 4450, 4461, 4471, 4480, 4510, 4520, 4530, and 4540.

See the *Guide to Industry Classifications for International Surveys, 2002* for a detailed description of each of the wholesale and retail trade industry codes listed above.

3050 ☒ ¹1 ☐ Yes – Answer items b and c

☒ ¹2 ☐ No – Skip to item 49

b. Enter the cost of goods purchased for resale without further processing during the fiscal year that ended in calendar year 2004 _____

	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
	1			
3051	\$			
BALANCES				
	Close FY 2003 (Unrestated) (2)			
Dols.	Bil.	Mil.	Thous.	Dols.
	2			
	\$			

c. Enter the closing balances at the end of fiscal years 2003 and 2004 of the inventory of goods purchased for resale without further processing.

Section B — Distribution of Sales or Gross Operating Revenues — See **Additional Instructions** for Part III, Section B, on page 15 at the back of this form.

Distribute sales or gross operating revenues among three categories – sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are normally economic outputs that are tangible and "services" are normally economic outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. Insurance companies also see **Special Instructions, B.2.d. and e., page 16**.

49. Sales or gross operating revenues, excluding sales taxes Column (1) must equal item 27, column (2) and also item 37.	3147	TOTAL Column (1) equals the sum of columns (2) through (4) (1)				Sales to U.S. persons (2)				Sales to foreign affiliates of this U.S. Reporter (3)				Sales to other foreign persons (4)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
		1				2				3				4			
		\$				\$				\$				\$			
• BY TYPE		1				2				3				4			
50. Sales of goods	3148	1				2				3				4			
51. Sales of services	3149	1				2				3				4			
52. Investment income	3150	1				2				3				4			

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

Section C — Number of Employees and Employee Compensation — See Additional Instructions for Part III, Section C, on page 15 at the back of this form.

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004, including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers including cash payments, payments in-kind, and employer expenditures for employee benefit plans including those mandated by government statute, such as the employer's share of Social Security taxes. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.

		Number of employees				
• NUMBER OF EMPLOYEES		1				
53. TOTAL NUMBER OF EMPLOYEES — Sum of items 54 and 55		3253	1			
By Standard Occupation Classification (SOC) — See Additional Instructions, page 15 for a list of the major SOC groups.			1			
54. Managerial, professional and technical employees (SOC 11-29)		3254	1			
55. All other employees (SOC 31-55)		3255	1			
56. Number of employees in item 53 who are research and development employees — Employees engaged in R&D, including managers, scientists, and other professional and technical employees		3256	1			
• EMPLOYEE COMPENSATION			Amount			
			Bil.	Mil.	Thous.	Dols.
57. TOTAL EMPLOYEE COMPENSATION — Equals the sum of items 58 and 59 and the sum of items 60 and 61.		3257	1			
			\$			
By component			1			
58. Wages and salaries — Employee's gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees		3258				
59. Employee benefit plans — Employer expenditures for all employee benefit plans		3259				
By Standard Occupation Classification (SOC)			1			
60. Managerial, professional and technical employees (SOC 11-29)		3260				
61. All other employees (SOC 31-55)		3261				
Remarks						

Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued				
Section D — Balance Sheet of U.S. Reporter — See Additional Instructions for Part III, Section D, on page 16 at the back of this form.				
NOTE — Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliates in the proper asset and liability accounts of the U.S. Reporter. Do not report them as a net amount.			Balance at close of FY 2004	
			Bil.	Mil. Thous. Dols.
• ASSETS			1	
62. Cash items			3362	\$
63. Current receivables — Net of allowances for doubtful items. (Insurance companies see Special Instructions, B.2.f., page 16.)			3363	
64. Inventories — Land development companies exclude land held for resale (include in item 65); finance and insurance companies exclude inventories of marketable securities (include in item 65 or 70 as appropriate). The primary basis of inventory valuation is: <div>3459 <div><div>1 1</div><div><input type="checkbox"/> LIFO</div></div> <div><div>1 3</div><div><input type="checkbox"/> Other — Specify</div></div><div><div>1 2</div><div><input type="checkbox"/> FIFO</div></div></div>			3364	
65. Other current assets, including land held for resale and current marketable securities			3365	
66. Property, plant, and equipment, net			3366	
67. Equity investments in unconsolidated U.S. domestic business enterprises — Report on the equity basis enterprises owned 20 to 50 percent. Report at cost enterprises owned less than 20 percent.			3367	
68. Equity investments in foreign affiliates — Report on the equity basis enterprises owned 20 to 100 percent. Report at cost enterprises owned less than 20 percent.			3368	
69. Noncurrent receivables — Net of allowances for doubtful items.			3369	
70. Other noncurrent assets			3370	
71. TOTAL ASSETS — Sum of items 62 through 70 —————→			3371	\$
• LIABILITIES (Insurance companies see Special instructions, B.2.g., page 16.)			1	
72. Trade accounts and trade notes payable, current			3372	
73. Other current liabilities and long-term debt			3373	
74. Other noncurrent liabilities			3374	
75. TOTAL LIABILITIES — Sum of items 72, 73, and 74 —————→			3375	\$
• OWNERS' EQUITY			1	
76. TOTAL OWNERS' EQUITY — Item 71 minus item 75 —————→			3376	\$
Section E — Property, Plant and Equipment (PP&E) — See Additional Instructions for Part III, Section E, on page 16 at the back of this form.				
PP&E includes land, timber, mineral and like rights owned; structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.			Amount	
			Bil.	Mil. Thous. Dols.
• BALANCE, CLOSE FY 2003 (Insurance companies see Special Instructions, B.2.h., page 16.)			1	
77. Net book value of PP&E at close FY 2003 — The closing FY 2003 value, before restatement due to a change in the entity or accounting methods or principles.			3477	\$
• CHANGES DURING FY 2004			1	
78. Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles — If the answer to item 7 was "Yes," give amount by which the net book value of item 77 would be restated. If a decrease, put amount in parentheses. Include gains (losses) resulting from the sale or disposition of domestic subsidiaries of the U.S. Reporter, and from revaluation of assets (whether or not realized) in items 39 and/or 76.			3478	
Expenditures by the U.S. Reporter for, or transfers into the U.S. Reporter of (Insurance companies see Special Instruction B.2.i., on page 16.)			1	
79. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.			3479	
80. PP&E other than land, mineral, and timber rights. (Report changes due to mergers and acquisitions in item 78.)			3480	
81. Depreciation			3481	()
82. Depletion			3482	()
83. Other increases (decreases) — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Include divestitures of subsidiaries in item 75. Include any gains (losses) from the sale or disposition of property, plant, and equipment in item 39.			3483	
• BALANCE, CLOSE FY 2004 (Insurance companies see Special Instructions, B.2.h., page 16.)			1	
84. Net book value of PP&E at close FY 2004 — Equals sum of items 77 through 83; must also equal item 66.			3484	
• ADDENDUM			1	
85. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expensed.			3485	
86. BEA USE ONLY			3486	

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

Section F — Interest, production royalty payments, taxes, fees and royalties		Amount			
		Bil.	Mil.	Thous.	Dols.
87.	Interest income — Interest received or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 37 and 40. Do not net against interest expensed, item 88.	1			
3587		\$			
88.	Interest expensed or capitalized — Interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 87.	1			
3588					
89.	Production royalty payments to Federal, state, and local governments for natural resources, total — Include amounts paid or accrued for the year. Include payments in-kind at market value.	1			
3589					
90.	Taxes (except income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to Federal, state, and local governments, their subdivisions and agencies for — a. Sales, consumption, and excise taxes collected by the U.S. Reporter on goods and services the U.S. Reporter sold; b. Property and other taxes on the value of assets and capital; c. Any remaining taxes (other than income and payroll taxes); and d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (except production royalty payments for natural resources).	1			
3590					
• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY		1			
91.	Receipts from foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts received by the U.S. Reporter from, or credited to the U.S. Reporter by foreign persons other than U.S. Reporter's foreign affiliates for the use or sale of intangible property. Exclude receipts from the granting to others the right to exploit natural resources you own or control.	1			
3591					
92.	Payments to foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts paid, or credited, by the U.S. Reporter to foreign persons other than U.S. Reporter's foreign affiliate for use or purchase of intangible property. Exclude payments to others for the right to exploit natural resources they own or control.	1			
3592					
93. BEA USE ONLY		1			
3593					
Section G — Technology					
• RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs.					
R&D includes the following:					
1. The planned, systematic pursuit of new knowledge or understanding toward general application (basic research);					
2. The acquisition of knowledge or understanding to meet a specific, recognized need (applied research); and					
3. The application of knowledge or understanding toward the production or improvement of a product, service, process, or method (development).					
Basic research is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest.					
Applied research applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives with respect to new products, services, processes, or methods.					
Development is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems.					
R&D includes the activities described above, whether assigned to separate organizational units of the company or conducted by company laboratories and technical groups that are not a part of a separate R&D organization.					
Exclude expenditures for quality control; routine product testing; market research; sales promotion, sales service, and other nontechnological activities; routine technical services; research in the social sciences or psychology; geological and geophysical exploration activities, and advertising programs to promote or demonstrate new products or processes.					
Include all costs incurred to support R&D. Include wages, salaries, and related costs; materials and supplies consumed; R&D depreciation, cost of computer software used in R&D activities; utilities, such as telephone, telex, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization. Exclude capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.					
NOTE — Items 94 through 98 pertain to R&D performed by the U.S. Reporter, including R&D performed by the U.S. Reporter for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FAS 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 95 and 99.		Amount			
		Bil.	Mil.	Thous.	Dols.
		1			
94.	R&D performed BY the U.S. Reporter, total — Sum of items 95 through 98.	1			
3694		\$			
95.	For U.S. Reporter's own account	1			
3695					
96.	For Federal Government (i.e., federally financed R&D)	1			
3696					
97.	For foreign affiliates under contract	1			
3697					
98.	For others under contract	1			
3698					
99.	R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual basis	1			
3699					
100. BEA USE ONLY		1			
3700					

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

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

IMPORTANT NOTES

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

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

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

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

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

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

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

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

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

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

- 4101

1

1

☐

"Shipped" basis
- 1

2

☐

"Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.
- 1

3

☐

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

• EXPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. U.S. port)			TOTAL				Shipped to its foreign affiliates				Shipped to other foreigners			
			(1)				(2)				(3)			
			Bil.	Mil.	Thous.	lDols.	Bil.	Mil.	Thous.	lDols.	Bil.	Mil.	Thous.	lDols.
102. Total goods shipped in FY 2004 by this U.S. Reporter to foreigners			1				2				3			
			4102	\$			\$				\$			
• IMPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. foreign port)			TOTAL				Shipped by its foreign affiliates				Shipped by other foreigners			
			(1)				(2)				(3)			
			Bil.	Mil.	Thous.	lDols.	Bil.	Mil.	Thous.	lDols.	Bil.	Mil.	Thous.	lDols.
103. Total goods shipped in FY 2004 to this U.S. Reporter by foreigners			1				2				3			
			4103	\$			\$				\$			
104. BEA USE ONLY	4104	1					2				3			
	4105	1					2				3			

Remarks

**LISTING OF FOREIGN AFFILIATES
With Assets, Sales or Gross Operating Revenues, AND Net Income (loss)
of \$10 Million or Less**

Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)		Total liabilities (5)		Sales or gross operating revenues (6)		Net income (loss) after foreign income tax (7)		Number of employees (8)	Debt and intercompany balances between U.S. Reporter and foreign affiliate			
			Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.		Mil.	Thous.	Mil.	Thous.
¹ 5002		3	⁴ \$		⁵ \$		⁶ \$		⁷ \$		8	⁹ \$		¹⁰ \$	
		U.S. Reporter's percentage of ownership ²	→												
¹ 5003		3	⁴		⁵		⁶		⁷		11	⁹		¹²	
		U.S. Reporter's percentage of ownership ²	→												
¹ 5004		3	⁴		⁵		⁶		⁷		11	⁹		¹²	
		U.S. Reporter's percentage of ownership ²	→												
¹ 5005		3	⁴		⁵		⁶		⁷		8	⁹		¹⁰	
		U.S. Reporter's percentage of ownership ²	→												
¹ 5006		3	⁴		⁵		⁶		⁷		11	⁹		¹²	
		U.S. Reporter's percentage of ownership ²	→												
¹ 5007		3	⁴		⁵		⁶		⁷		8	⁹		¹⁰	
		U.S. Reporter's percentage of ownership ²	→												
¹ 5008		3	⁴		⁵		⁶		⁷		11	⁹		¹²	
		U.S. Reporter's percentage of ownership ²	→												
¹ 5009		3	⁴		⁵		⁶		⁷		11	⁹		¹²	
		U.S. Reporter's percentage of ownership ²	→												
¹ 5010		3	⁴		⁵		⁶		⁷		8	⁹		¹⁰	
		U.S. Reporter's percentage of ownership ²	→												

¹ See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

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

LISTING OF FOREIGN AFFILIATES — Continued														BEA USE ONLY		Reporter ID Number		A	
Name of U.S. Reporter																			
Name of foreign affiliate	Country of location	Primary industry code ¹	Total assets		Total liabilities		Sales or gross operating revenues		Net income (loss) after foreign income tax		Number of employees	Debt and intercompany balances between U.S. Reporter and foreign affiliate							
			Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.		Mil.	Thous.	Owed to U.S. Reporter by foreign affiliate	Owed to foreign affiliate by U.S. Reporter				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				(10)							
1		3	4	5	6	7	8	9	10										
5011																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5012																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5013																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5014																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5015																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5016																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5017																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5018																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5019																			
		U.S. Reporter's percentage of ownership ²																	
1 See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.														Page No. _____ of _____ pages					
2 To calculate indirect ownership percentages — See Instruction Booklet , Part I.A.2.														of this Supplement A					

LISTING OF FOREIGN AFFILIATES — Continued																BEA USE ONLY		Reporter ID Number		A	
Name of U.S. Reporter																Name of U.S. Reporter					
Name of foreign affiliate	Country of location	Primary industry code ¹	Total assets		Total liabilities		Sales or gross operating revenues		Net income (loss) after foreign income tax		Number of employees	Debt and intercompany balances between U.S. Reporter and foreign affiliate									
			(4)		(5)		(6)		(7)			(9)		(10)							
	(2)	(3)	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	(8)	Mil.	Thous.	Mil.	Thous.	Dols.					
		3	4		5		6		7		8	9		10							
			\$		\$		\$		\$			\$		\$							
		U.S. Reporter's percentage of ownership ²	—————→		—————→		—————→		Direct (11) —————→		11	Indirect (12) —————→		12		%					
5020		3	4		5		6		7		8	9		10		%					
		2 BEA USE ONLY																			
5021		3	4		5		6		7		11	Indirect (12) —————→		12		%					
		U.S. Reporter's percentage of ownership ²	—————→		—————→		—————→		Direct (11) —————→		11	Indirect (12) —————→		12		%					
5022		3	4		5		6		7		8	9		10		%					
		2 BEA USE ONLY																			
5023		3	4		5		6		7		11	Indirect (12) —————→		12		%					
		U.S. Reporter's percentage of ownership ²	—————→		—————→		—————→		Direct (11) —————→		11	Indirect (12) —————→		12		%					
5024		3	4		5		6		7		8	9		10		%					
		2 BEA USE ONLY																			
5025		3	4		5		6		7		11	Indirect (12) —————→		12		%					
		U.S. Reporter's percentage of ownership ²	—————→		—————→		—————→		Direct (11) —————→		11	Indirect (12) —————→		12		%					
5026		3	4		5		6		7		8	9		10		%					
		2 BEA USE ONLY																			
5027		3	4		5		6		7		11	Indirect (12) —————→		12		%					
		U.S. Reporter's percentage of ownership ²	—————→		—————→		—————→		Direct (11) —————→		11	Indirect (12) —————→		12		%					
5028		3	4		5		6		7		8	9		10		%					
		2 BEA USE ONLY																			
		U.S. Reporter's percentage of ownership ²	—————→		—————→		—————→		Direct (11) —————→		11	Indirect (12) —————→		12		%					
¹ See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.																					
² To calculate indirect ownership percentages — See Instruction Booklet , Part I.A.2.																					

LISTING OF FOREIGN AFFILIATES — Continued														BEA USE ONLY		Reporter ID Number		A	
Name of U.S. Reporter																			
Name of foreign affiliate	Country of location	Primary industry code ¹	Total assets		Total liabilities		Sales or gross operating revenues		Net income (loss) after foreign income tax		Number of employees	Debt and intercompany balances between U.S. Reporter and foreign affiliate							
			Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.		Mil.	Thous.	Mil.	Thous.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)									
1		3	4	5	6	7	8	9	10										
5029			\$	\$	\$	\$													
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5030																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5031																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5032																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5033																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5034																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5035																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5036																			
		U.S. Reporter's percentage of ownership ²																	
1		3	4	5	6	7	8	9	10										
5037																			
		U.S. Reporter's percentage of ownership ²																	

¹ See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

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

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

Page No. of pages of this Supplement A

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

Part I — IDENTIFICATION OF U.S. REPORTER

15.—27.

Sales or gross operating revenues and employment of fully consolidated domestic U.S. Reporter by industry of sales or gross operating revenues. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 16. *Also see **Additional Instructions** for Part III, Section A, item 37.*)

If fewer than ten ISI codes are used, account for total sales or gross operating revenues in items 15 through 24.

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

25. Employees of administrative offices and auxiliary units — Auxiliary units and administrative offices are primarily engaged in performing management and support services for the fully consolidated U.S. domestic business enterprise. These services can include accounting, data processing, legal services, research and development, testing, warehousing, etc. Administrative offices and auxiliary units are typically located separately from the operating units of the company.

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

• **Section A — Income Statement of U.S. Reporter**

37. Sales or gross operating revenues, excluding sales taxes — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added taxes and excise taxes levied on manufacturers, wholesalers, and retailers. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line. Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 16.

40. Other income — Report non-operating and other income not included in item 37.

42. Costs of goods sold or services rendered and selling, general, and administrative expenses — Report operating expenses that relate to sales or gross operating revenues (item 37) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.

• **Section B — Distribution of Sales or Gross Operating Revenues**

49.—52.

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

50. Sales of goods — Goods are normally economic outputs that are tangible. Report as sales of goods:

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

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

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

- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods — NOTE: Agents or brokers do not take title to the goods being sold.
- Magazines and periodicals sold through subscriptions. — NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in item 50.
- Newspapers
- Pipeline transportation
- Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.
- Computer systems design and related services
- Negotiated licensing fees for software to be used on networks
- Electricity transmission and distribution, natural gas distribution, and water distribution

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

52. Investment income — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in item 51.

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

• **Section C — Number of Employees and Employee Compensation**

54. and 55.; 60. and 61.

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

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

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

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

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

56. Research and development employees — Research and development employees are scientists, engineers, and other professional and technical employees, including managers, who spend all or a majority of their time engaged in scientific or engineering R&D work, at a level that requires knowledge of physical or life sciences, engineering, or mathematics at least equivalent to that acquired through completion of a four-year college course with a major in one of these fields. Training may be either formal or by experience.

58. Wages and salaries — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Include employer contributions to benefit funds in "employee benefit plans" as discussed in item 59 below.)

Include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

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

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

62. Cash items — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 73 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons. Instead, report CDs in item 63 (current receivables) or item 69 (noncurrent receivables) as appropriate.

63. Current receivables — Include the current portion of CDs and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons.

66. Property, plant, and equipment, net — Report net of accumulated depreciation and depletion. Include land, timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the U.S. Reporter. Include items on capital leases from others, per FAS 13. Exclude all other types of intangible assets, and land held for resale.

69. Noncurrent receivables — Include the noncurrent portion of CDs and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons.

73. Other current liabilities and long-term debt — Include overdrafts, commercial paper issued and other current liabilities not included in item 72. Include long-term debt securities owed such as bonds or notes, lease obligations capitalized per FAS 13, and all other long-term intercompany debt.

74. Other noncurrent liabilities — Include noncurrent items not reported on line 73 such as deferred taxes and underlying minority interest in consolidated domestic subsidiaries.

• **Section E — Property, Plant, and Equipment (PP&E) 77.— 84.**

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

Exclude from expenditures (items 79 and 80) all changes in PP&E, resulting from a change in the entity (e.g., due to mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2004. Account for such changes in item 78.

For U.S. Reporters engaged in exploring for, or developing, natural resources, include in items 79 and 80 exploration and development expenditures made during FY 2004 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2004 in item 83.

81. Depreciation — Exclude depletion. Report depletion separately in item 82.

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

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

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 39

- impairment losses as defined by FAS 115,
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FAS 142

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

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

2. Real estate companies — Include in item 39:

- impairment losses, as defined by FAS 144, and
- goodwill impairment as defined by FAS 142

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

B. Special instructions for insurance companies

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

2. Instructions for reporting specific items

a. Sales or gross operating revenues, excluding sales taxes (item 37) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 38 and exclude certain realized and unrealized gains or losses that are to be reported in item 39.

b. Certain realized and unrealized gains (losses) (item 39) See Special Instruction A.1.

c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 42) — Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.

d. Sales of services (item 51, column 1) — Include premium income and income from other services, if any. See Part III.B.51. on Page 15.

e. Investment income (item 52 column 1) — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments in accordance with Special Instruction A.1. See instructions for Part III, Section B item 52 on page 15 to determine the location of the transactor of investment income.

f. Current receivables (item 63) — Include current items such as agents’ balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.

g. Current liabilities and long-term debt (items 72 and 73) — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.

h. Net book value of property, plant, and equipment (items 77 and 84) — Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterpart (item 66).

i. Expenditures for property, plant, and equipment (items 79 and 80) — Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures for PP&E that have been classified in "other noncurrent assets").



U.S. DEPARTMENT OF COMMERCE
Economic and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL

FORM **BE-10B(LF) (Long Form) (Report for Nonbank Foreign Affiliate)** (REV. 12/2004)

DUE DATE — A complete BE-10 report is due on the following dates:
May 31, 2005 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK
June 30, 2005 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230 OR DELIVER REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005	BEA USE ONLY	Affiliate ID Number		B
	1. Name of U.S. Reporter of foreign affiliate — <i>Same as item 1, Form BE-10A</i>			
2. Name of foreign affiliate being reported — <i>Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11 and BE-577.</i>				

IMPORTANT

- Please read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. **"Additional" Instructions** specific to line items and **"Special" Instructions** for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form. For banks, including bank holding companies, see the report forms for banks and the **Instruction Booklet**, Part I.C.
- Who must report** — The U.S. Reporter must file Form BE-10B(LF) for each majority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$150 million (positive or negative) at any time during the affiliate’s 2004 fiscal year.
 - NOTE** — If the foreign affiliate is exempt from being reported on Form BE-10B(LF) and is not a bank, see the reporting requirements for Form BE-10B(SF), BE-10B Mini and BE-10A SUPPLEMENT A. The foreign affiliate must be reported on one of those forms.
 - Foreign affiliate’s 2004 fiscal year** — The foreign affiliate’s financial reporting year that has an ending date in calendar year 2004. See **Instruction Booklet**, Part II.A.
 - Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. Generally Accepted Accounting Principles (FAS 52). See **Instruction Booklet**, Part IV.B.
 - Currency amounts — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter** amounts in the shaded portions of each line. **EXAMPLE** – If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.
 - Contact us for help** — Telephone: 202–606–5566; FAX: 202–606–5312 or 5317; E-mail: be10/11@bea.gov.

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See **Additional Instructions** for Part I on page 19 at the back of this form.

3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in different countries or in different 4-digit industries. See the **Instruction Booklet**, Part I.B.2.d.(1). If your answer to this question is 2 or more, you must complete **Supplement B (page 17)** of this report. If this report is for a single foreign affiliate, enter "1" in the box.

1003	Number
	1

4. Does this foreign affiliate have a direct equity interest in other foreign affiliates, including branches of this affiliate, that are not fully consolidated in this BE-10B(LF)? – Mark (X) one.

1004	<table><tr><td>1</td><td>1</td></tr><tr><td>1</td><td>2</td></tr></table>	1	1	1	2	<input type="checkbox"/> Yes — <i>Item 42 and items 86 and/or 87 must have entries and Supplement A of this Form BE-10B(LF) must be completed.</i>
1	1					
1	2					
		<input type="checkbox"/> No				

5. Form of organization of this foreign affiliate — Mark (X) one.

1005	<table><tr><td>1</td><td>1</td></tr></table>	1	1	<input type="checkbox"/> Corporation	<table><tr><td>1</td><td>2</td></tr></table>	1	2	<input type="checkbox"/> Branch	<table><tr><td>1</td><td>3</td></tr></table>	1	3	<input type="checkbox"/> Partnership	<table><tr><td>1</td><td>4</td></tr></table>	1	4	<input type="checkbox"/> Other — <i>Specify</i> _____
1	1															
1	2															
1	3															
1	4															

6. Country of incorporation or organization of this foreign affiliate — Mark (X) one.

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7. Country of location — Country in which this foreign affiliate’s physical assets are located or where its primary activity is carried out — Mark (X) one.

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8. This foreign affiliate’s financial books and records are kept in — Mark (X) one.

1008	<table><tr><td>1</td><td>1</td></tr><tr><td>1</td><td>2</td></tr><tr><td>1</td><td>3</td></tr></table>	1	1	1	2	1	3	<input type="checkbox"/> The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in Euro Area countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.)
1	1							
1	2							
1	3							
		<input type="checkbox"/> U.S. dollars						
		<input type="checkbox"/> A foreign currency which is not that of the country of location of the affiliate as given in item 7						

			Month	Day	Year
1009	1				
9. The ending date of this foreign affiliate’s 2004 fiscal year.					2004

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

10. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2004?

1010

1

1

☐ Yes, and this is its initial report — Affiliate was not previously owned by the U.S. Reporter

If "Yes," did the U.S. Reporter — Mark (X) one

2

1

☐ Establish the foreign affiliate?

2

2

☐ Acquire a voting interest of 10 percent or more in an existing foreign company from a foreign person?

2

3

☐ Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — Give name and address of U.S. person.

Enter date

Month

Year

3

1

2

☐ Yes, and this is its final report —

If "Yes," was the affiliate — Mark (X) one

2

4

☐ Merged or reorganized?

Sold:

2

5

☐ to a U.S. person? — Give name and address of U.S. person.

2

6

☐ to a foreign person?

2

7

☐ Liquidated?

2

8

☐ Seized?

1

3

☐ No

Enter date

Month

Year

3

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2004 that caused FY 2003 data to be restated? Mark (X) one.

1011

1

1

☐ Yes — Report all close FY 2003 data before restatement, unless otherwise specified.

1

2

☐ No

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — Enter percent of ownership, to a tenth of one percent, based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held directly by	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	2004 (1)	2003 (2)	2004 (3)	2003 (4)
	1	2	3	4
12. U.S. Reporter named in item 1 — Report equity interest and voting interest.	1012	. %	. %	. %
13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — If entry is made here, complete items 20 and 21.	1013		3 . %	4 . %
14. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 22 must be "Yes."	1014		3 . %	4 . %
15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 22 must be "Yes."	1015		3 . %	4 . %
16. Other U.S. persons	1016		3 . %	4 . %
17. Foreign persons in this affiliate's country of location (not reported above)	1017		3 . %	4 . %
18. All other foreign persons (not reported above)	1018		3 . %	4 . %
19. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 12 through 18 —	1019		3 100.0 %	4 100.0 %
20. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet , Part I.A.2., for instructions on how to calculate indirect ownership percentages.	1020		3 . %	4 . %

21. Identification of foreign affiliate parent(s) — If there is an entry in item 13, column (3) or column (4) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.

Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)	
Name and ID Number Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate			
		Close FY 2004 (b)	Close FY 2003 (c)		
a.	1191	1 . %	2 . %	3 . %	
b.	1192	1 . %	2 . %	3 . %	
c.	1193	1 . %	2 . %	3 . %	
d. TOTAL — Must equal percentages entered in Item 13 —		2 . %	3 . %		

1021

BE-10B(LF)

Affiliate ID Number

B

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

22. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this foreign affiliate’s voting rights? Mark (X) one.

1022

1

☐

Yes — *Item 14 or 15 on page 2 must have an entry, and either item 23 or 24 must be completed. See **Instruction Booklet**, Part I.B.2.d.(2).*

2

☐

No — *Skip to item 28*

23. If the answer to item 22 is "Yes," and the U.S. Reporter named in item 1 is submitting the Parts II and IV data (i.e., the "complete" report) for this foreign affiliate — Give name(s) and mailing address(es) of the other U.S. Reporter(s) who is (are) not submitting the data.

Name	Mailing address

24. If the answer to item 22 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Parts II and IV data (i.e., is submitting a "partial" report) for this foreign affiliate — Give name and mailing address of U.S. Reporter who is submitting the data.

25. BEA USE ONLY	1025	1	2	3	4	5
26. BEA USE ONLY	1026	1	2	3	4	5
27. BEA USE ONLY	1027	1	2	3	4	5

28. Major activity of foreign affiliate — Mark (X) one

Select the one activity below that best describes the major activity of the foreign affiliate. For an inactive affiliate, select the activity based on its last active period; for "start-ups," select the intended activity.

1028

1

☐

Producer of goods

2

☐

Seller of goods the foreign affiliate does not produce

3

☐

Producer or distributor of information

4

☐

Provider of services

5

☐

29. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets.")

1029

Industry classification of foreign affiliate (based on sales or gross operating revenues) — Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code. For a full explanation of each code, see the Guide to Industry Classifications for International Surveys, 2002 . For an inactive affiliate, enter an ISI code based on its last active period. Holding companies (ISI code 5512) must show total income as reported in item 46. Holding companies see Additional Instructions on page 19 for Part I, items 30-38.	ISI code	Sales or gross operating revenues				
	(1)	(2)				
	1	2				
30. Largest sales or gross operating revenues	1030	\$				
31. 2nd largest sales or gross operating revenues	1031	2				
32. 3rd largest sales or gross operating revenues	1032	2				
33. 4th largest sales or gross operating revenues	1033	2				
34. 5th largest sales or gross operating revenues	1034	2				
35. 6th largest sales or gross operating revenues	1035	2				
36. 7th largest sales or gross operating revenues	1036	2				
37. Sales or gross operating revenues not accounted for above	1037	2				
38. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 30 through 37 (Must equal item 41 and also item 54, column (1).) —>	1038	\$				
39. BEA USE ONLY	1039	1	2	3	4	5
	1040	1	2	3	4	5

Remarks

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

Page 3

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

40. Official identification number(s) issued to this affiliate by the host-country government or by the local chamber of commerce.

1041

1

2

If the ID number has fewer than 10 digits, add leading zeros.

Enter the number(s), if readily available, for affiliates whose country of operation is one of the countries listed below. BEA will use these numbers to facilitate linking to publicly available information, which may reduce the number of follow-up questions to respondents.

Belgium

10-digit number issued by the value added tax administration of Belgium

France

9-digit number (SIREN) issued by the French National Statistical Agency (INSEE)

Italy

9-character alphanumeric identifier issued by the regional chamber of commerce

Ireland

6-digit number issued by the Irish Companies House

Netherlands

8-digit number issued by the Commercial Register (Handelsregister) of the Netherlands Chamber of Commerce

United Kingdom

8-digit number issued by the United Kingdom Companies House

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Income Statement — See Additional Instructions for Part II, Section A, on page 19 at the back of this form.

• INCOME

41. Sales or gross operating revenues, excluding sales taxes — Must equal item 38, column (2) and also item 54, column (1). (Dealers in financial instruments see Special Instructions, A.1., page 22; insurance companies see Special Instructions, B.3.a., page 22.)

2041

\$

42. Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. Do not include interest income.

2042

43. Income from other equity investments

2043

44. Certain realized and unrealized gains (losses) — Read the following instructions carefully as they are based on economic accounting concepts and in some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. Include income tax effect in item 48. Report gains (losses) resulting from:

a. Sales or dispositions of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions, A.1., page 22;

b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. Exclude gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see Special Instructions, A.2., page 22;

c. Goodwill impairment as defined by FAS 142;

d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. Exclude actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. Include actual payments, and charges to established reserves for future expected payments, in item 47 (cost of goods sold or services rendered and selling, general, and administrative expenses);

e. Disposals of discontinued operations. Exclude income from the operations of a discontinued segment. Report such income as part of your income from operations in items 38 and 41;

f. Re-measurement of foreign affiliate’s foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;

g. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters, after estimated insurance reimbursement. Include other material items, including write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. Exclude legal judgments. Include legal judgments in item 47;

h. The cumulative effect of a change in accounting principle.

2044

45. Other income —Specify

2045

46. TOTAL INCOME — Sum of items 41 through 45

2046

\$

• COSTS AND EXPENSES

47. Cost of goods sold or services rendered and selling, general, and administrative expenses — (Insurance companies see Special Instructions, B.3.c., page 22.)

2047

48. Foreign income taxes — Provision for foreign income taxes for FY 2004

2048

49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify

2049

50. TOTAL COSTS AND EXPENSES — Sum of items 47 through 49

2050

\$

• NET INCOME

51. NET INCOME (LOSS) — Item 46 minus item 50

2051

\$

Remarks

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

Page 4

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

• ADDENDUM

52. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred

Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (Life insurance carriers).

a. Of the total sales and gross operating revenues reported in item 38, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?

2180

1

1

☐ Yes – Answer b and c

1

2

☐ No – Skip to 53

NOTE: Complete b and c ONLY if a is answered "Yes."

b. Premiums earned – Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

c. Losses incurred — Report losses incurred for the insurance products covered by b above. Exclude loss adjustment expenses and losses that relate to annuities. Also exclude losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.

For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

Amount			
Bil.	Mil.	Thous.	Dols.
1			
2181	\$		
1			
2182	\$		

53. WHOLESALE AND RETAIL TRADE INDUSTRY ACTIVITIES — Goods purchased for resale without further processing

Wholesale trade industry activities include the wholesale trade of durable goods and nondurable goods. The wholesale trade of durable goods is covered by industry codes 4231 through 4239. The wholesale trade of nondurable goods is covered by industry codes 4241 through 4249.

Retail trade industry activities are covered by industry codes 4410, 4420, 4431, 4440, 4450, 4461, 4471, 4480, 4510, 4520, 4530, and 4540.

See the *Guide to Industry Classifications for International Surveys, 2002* for a detailed description of each of the wholesale and retail trade industry codes listed above.

a. Of the total sales and gross operating revenues reported in item 38, column 2, were any of the sales or revenues generated by wholesale or retail trade activities?

2183

1

1

☐ Yes – Answer b and c

1

2

☐ No – Skip to item 54

NOTE: Complete b and c ONLY if a is answered "Yes."

b. Enter the cost of goods purchased for resale without further processing during the fiscal year that ended in calendar year 2004.

Amount (1)			
Bil.	Mil.	Thous.	Dols.
1			
2184	\$		

c. Enter the closing balances at the end of fiscal years 2003 and 2004 of the inventory of goods purchased for resale without further processing.

BALANCES							
Close FY 2004 (1)				Close FY 2003 (Unrestated) (2)			
Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1				2			
2185	\$				\$		

Remarks

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

▶

Section B — Distribution of Sales or Gross Operating Revenues — *See Additional Instructions for Part II, Section B, on page 19 at the back of this form.*

Distribute sales or gross operating revenues among three categories – sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are normally economic outputs that are tangible and "services" are normally economic outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. Insurance companies also see **Special Instructions, B.3.d. and e., page 22.**

<div>54. Sales or gross operating revenues, excluding sales taxes</div> <div>a. Column (1) equals item 38 column (2) and also item 41.</div> <div>b. Each column of line 54 equals the sum of items 55, 56 and 57.</div> <div>2054</div>	<div>TOTAL</div> <div>Column (1) equals the sum of columns (2) through (7)</div> <div>(1)</div>		Local sales		Sales to U.S.		Sales to other countries								
			To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers							
	Bil.	Mil.	Thous.	Dols.	(2)	(3)	(4)	(5)	(6)	(7)					
	1				2	3	4	5	6	7					
	\$				\$	\$	\$	\$	\$	\$					
<div>• BY TYPE</div> <div>55. Sales of goods</div> <div>2055</div>	1				2	3	4	5	6	7					
56. Sales of services	1				2	3	4	5	6	7					
57. Investment income	1				2	3	4	5	6	7					
<div>• BY DESTINATION</div> <div>The sum of items 58 through 63, column (1) and (2) equals item 54, columns (6) and (7), respectively.</div>								Sales to other countries							
								To other foreign affiliates of the U.S. Reporter(s)				To unaffiliated customers			
								(1)				(2)			
								Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
								1				2			
58. Canada								2058							
59. Europe								2059							
60. Latin America and other Western Hemisphere								2060							
61. Africa								2061							
62. Middle East								2062							
63. Asia and Pacific								2063							
64. BEA USE ONLY	1				2	3	4	5							

Remarks

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

Section C — Number of Employees and Employee Compensation — See *Additional Instructions* for Part II, Section C, on pages 19 and 20 at the back of this form.

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.

		Number of employees					
• NUMBER OF EMPLOYEES		1					
65. TOTAL NUMBER OF EMPLOYEES — Sum of items 66 and 67 —————→		2065	1				
By Standard Occupation Classification (SOC) — See <i>Additional Instructions</i> page 19, for a list of the major SOC groups		1					
66. Managerial, professional and technical employees (SOC 11-29)		2066	1				
67. All other employees (SOC 31-55)		2067	1				
		Number of employees					
68. Number of employees in item 65 who are research and development employees — Employees engaged in R&D, including managers, scientists, and other professional and technical employees		2068	1				
69. Number of employees in item 65 who are U.S. citizens		2069	1				
• EMPLOYEE COMPENSATION		Amount					
		Bil. Mil. Thous. Dols.					
70. TOTAL EMPLOYEE COMPENSATION — Equals the sum of items 71 and 72 and the sum of items 73 and 74. —————→		2070	1				
By component		1					
71. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees		2071	1				
72. Employee benefit plans — Employer expenditures for all employee benefits plans		2072	1				
By Standard Occupation Classification (SOC)		1					
73. Managerial, professional and technical employees (SOC 11-29)		2073	1				
74. All other employees (SOC 31-55)		2074	1				
75. If total employee compensation, item 70, is zero, is the compensation on the payroll of another foreign affiliate?							
2075	<table><tr><td>1</td><td>1</td></tr><tr><td>2</td><td></td></tr></table>	1	1	2		<input type="checkbox"/> Yes	
1	1						
2							
		<input type="checkbox"/> No — Explain why compensation is zero.					
76. BEA USE ONLY	1	2	3				
2076			4				
			5				

Remarks

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued									
<div>Section D — Balance Sheet — See Additional Instructions for Part II, Section D on page 20 at the back of this form.</div>									
Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliate in the proper asset and liability accounts of the foreign affiliate. Do not report them as a net amount.		BALANCES							
		Close FY 2004				Close FY 2003 (unrestated)			
		(1)				(2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• ASSETS (Insurance companies see Special Instructions , B.2. and B.3.f., page 22)		1				2			
77. Cash items 2077		\$				\$			
78. Trade accounts and trade notes receivable, current — Report at gross amount before allowance for doubtful accounts. Report allowance for doubtful accounts in item 80. 2078		1				2			
79. Other current receivables — Report at gross before allowance for doubtful accounts. Report allowance for doubtful accounts in item 80. 2079		1				2			
80. Allowance for doubtful accounts 2080		()		()	
81. Inventories 2081		1				2			
82. Other current assets, including land held for resale and current marketable securities 2082		1				2			
Land and other property, plant, and equipment		1				2			
83. Land 2083		1				2			
84. Other property, plant, and equipment — Gross 2084		1				2			
85. Accumulated depreciation and depletion 2085		()		()	
Equity investments in other foreign affiliates of which this affiliate is a parent — Report on an equity basis foreign affiliates owned 20 percent or more (including majority-owned affiliates). Report at cost those owned less than 20 percent.		1				2			
86. That portion reported using the equity method 2086		1				2			
87. That portion reported using the cost method 2087		1				2			
88. Other equity investments and noncurrent marketable securities, receivables and other investments 2088		1				2			
89. Other noncurrent assets — Other noncurrent assets not reported elsewhere 2089		1				2			
90. TOTAL ASSETS — <i>Sum of items 77 through 89</i> —————> 2090		\$				\$			
• LIABILITIES (Insurance companies see Special instructions , B.3.g., page 22)		1				2			
91. Trade accounts and trade notes payable, current 2091		1				2			
92. Other current liabilities and long-term debt 2092		1				2			
93. Other noncurrent liabilities 2093		1				2			
94. TOTAL LIABILITIES — <i>Sum of items 91 through 93</i> —————> 2094		\$				\$			
• OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 95 through 101		1				2			
95. Capital stock and additional paid-in capital 2095		1				2			
96. Retained earnings (deficit) 2096		1				2			
Accumulated other comprehensive income (loss)		Close FY 2004				Close FY 2003 (Unrestated)			
		(1)				(2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
97. Translation adjustment component 2097		1				2			
		\$				\$			
98. All other components 2098		1				2			
		\$				\$			
99. Total accumulated other comprehensive income (loss) — Equals sum of items 97 and 98. —————> 2099		1				2			
100. Other — Include treasury stock and involuntarily (or legally) restricted earnings — <i>Specify</i> <div></div> 2100		1				2			
101. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals item 90 minus item 94 and, equals the sum of items 95, 96, 99, and 100. —————> 2101		\$				\$			
• OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 102 and 103		1				2			
102. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals item 90 minus item 94. —————> 2102		\$				\$			
103. Translation adjustment — Cumulative amount at year end (per FAS 52) — That portion of item 102 representing the affiliate's cumulative translation adjustment account. 2103		1				2			

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

Section E — Composition of External Finances of Foreign Affiliate — Entries in column (2) must equal certain items in Part III as follows: item 104 column (2) must equal item 154 column (1); item 105 column (2) must equal item 153 column (1).

• CLOSE FY 2004	TOTAL Equals sum of columns (2) through (5) (1)				With U.S. Reporter(s) of this affiliate (2)			With other U.S. persons (3)			With persons in this affiliate's country of location (4)			With other foreign persons (5)		
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
	1				2			3			4			5		
104. Current and noncurrent receivables and financial investments — Column (1) equals the sum of items 78, 79, 80, 88, and that part of item 82, column (1), that is marketable securities. 2104																
105. Current liabilities and long-term debt — Column (1) equals the sum of items 91 and 92, column (1). 2105																

Section F — Property, Plant and Equipment (PP&E) — See Additional Instructions for Part II, Section F on page 20 at the back of this form.

PP&E includes land, timber, mineral and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.

• BALANCE, CLOSE FY 2003 (Insurance companies see Special Instructions, B.3.i., page 22.)	Amount				
	Bil.	Mil.	Thous.	Dols.	
106. Net book value of PP&E at close FY 2003 — The close FY 2003 value, before restatement due to a change in the entity or a change in accounting methods or principles. Equals the sum of items 83, 84, and 85, column (2). 2106	1				
• CHANGES DURING FY 2004	1				
107. Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles — If the answer to item 11 was "Yes," give amount by which the net book value of item 106 would be restated. If a decrease, put amount in parentheses. Report gains (losses) resulting from the sale or disposition of subsidiaries of the affiliate and from the revaluation of assets (whether or not realized) in item 44. 2107	1				
108. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of U.S. Reporter 2108	1				
Expenditures by the foreign affiliate for: (Insurance companies see Special Instruction, B.3.h. on page 22.)	1				
109. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale. 2109	1				
110. PP&E other than land, mineral and timber rights. (Report changes due to mergers and acquisitions in item 107.) 2110	1				
111. Depreciation 2111	()				
112. Depletion 2112	()				
113. Other increases (decreases) — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Include divestitures of subsidiaries in item 107. Include any gains (losses) from the sale or disposition of property, plant, and equipment in item 44. 2113	1				
• BALANCE, CLOSE FY 2004	1				
114. Net book value of PP&E at close FY 2004 — Equals sum of items 106 through 113; must also equal the sum of items 83, 84 and 85 column (1). 2114	1				
• ADDENDUM	1				
115. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expended. 2115	1				
116. BEA USE ONLY 2116	1	2	3	4	5

Section G — Change in Retained Earnings of Incorporated Foreign Affiliate or in Total Owners' Equity of Unincorporated Foreign Affiliate

117. Balance, close FY 2003 before restatement due to a change in the entity or a change in accounting methods or principles, if any — Incorporated affiliate — Enter amount from item 96, column (2). Unincorporated affiliate — Enter amount from item 102, column (2). 2117	Amount			
	Bil.	Mil.	Thous.	Dols.
117. Balance, close FY 2003 before restatement due to a change in the entity or a change in accounting methods or principles, if any — Incorporated affiliate — Enter amount from item 96, column (2). Unincorporated affiliate — Enter amount from item 102, column (2). 2117	1			
• CHANGES DURING FY 2004	1			
118. Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles. — Specify reasons for change 2118	1			
119. Net income (loss) — Enter amount from item 51. 2119	1			
120. Dividends or net income remitted to owners Incorporated affiliate — Enter amount of dividends declared, before deduction of withholding taxes, out of current- and prior-period income on common and preferred stock. Exclude stock and liquidating dividends. Unincorporated affiliate — Enter amount of current- and prior-period net income remitted to owners during FY 2004. 2120	1			
121. Stock dividends 2121	1			
122. Other increases (decreases) — Enter other increases (decreases) in retained earnings of an incorporated affiliate, including liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital) — Specify 2122	1			
123. Balance, close FY 2004 — Sum of items 117, 118, 119, and 122, minus 120 and 121. Also, for an incorporated affiliate, this item equals item 96, column (1). For an unincorporated affiliate, this item equals item 102, column (1). 2123	1			

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Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued									
Section H — Interest, production royalty payments, taxes, subsidies, and fees and royalties					Amount				
					Bil.	Mil. Thous.	Dols.		
124. Interest income — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 41 and 45. Do not net against interest expensed, item 125.					2124	\$	1		
125. Interest expensed or capitalized — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 124.					2125		1		
126. Production royalty payments to foreign governments for natural resources, total — Report amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in-kind at market value.					2126		1		
127. Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for — a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold; b. Property and other taxes on the value of assets and capital; c. Any remaining taxes (other than income and payroll taxes); and d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments for natural resources).					2127		1		
128. Subsidies received — Monetary grants received from governments. Include all grants received from governments and quasi-governments that are not payments for property, goods, or services purchased, whether these receipts are reflected in current income, or used for investments in, or to cover losses of, property, plant, and equipment.					2128		1		
129. BEA USE ONLY					2129		1		
• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY Receipts — Include royalties, license fees, and other amounts received by or credited to this affiliate for the use or sale of intangible property.					Amount				
					Bil.	Mil. Thous.	Dols.		
130. Total Receipts — Sum of items 131, 132, and 133 —————→					2130	\$	1		
131. Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate					2131		1		
132. Received from or credited by other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate					2132		1		
133. Received from or credited by other foreign persons					2133		1		
Payments — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property.							1		
134. Total Payments — Sum of items 135, 136, and 137 —————→					2134	\$	1		
135. Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate					2135		1		
136. Paid or credited to other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate					2136		1		
137. Paid or credited to other foreign persons					2137		1		
Section I — Technology — See Additional Instructions for Part II, Section I, on page 20 at the back of this form.									
• RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs. NOTE — Items 138 through 141 pertain to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FAS 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 139 and 142.									
138. R&D performed BY the affiliate, total — Sum of items 139, 140, and 141 —————→					2138	\$	1		
139. For the foreign affiliate's own account					2139		1		
140. For affiliated persons (including U.S. parents) under contract					2140		1		
141. For others under contract					2141		1		
142. R&D performed FOR the affiliate by others (including the U.S. parent) on a contractual basis					2142		1		
143. BEA USE ONLY		1	2	3	4	5			
2143									
Remarks									

Part III — INVESTMENT AND TRANSACTIONS BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE — Continued											
<div>Section C — Change in U.S. Reporter’s Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Instructions for Part III, Section C, on page 21 at the back of this form.</div> <div>Report transactions during the year that changed the U.S. Reporter’s equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Report all amounts at transaction value, i.e., the value of the consideration given (received) by the U.S. Reporter.</div>											
• INCREASE IN U.S. REPORTER’S EQUITY INTEREST IN THIS AFFILIATE								Amount			
								Bil.	Mil.	Thous.	Dols.
156. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons								1			
3156								\$			
157. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify								1			
3157											
158. Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons								1			
3158											
• DECREASE IN U.S. REPORTER’S EQUITY INTEREST IN THIS AFFILIATE								1			
159. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons											
3159											
160. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify								1			
3160											
161. Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons								1			
3161											
162. TOTAL — Equals sum of items 156, 157, and 158, minus sum of items 159, 160 and 161 —————→								1			
3162								\$			
• For items 156 through 161, enter the amounts by which the transaction value —						For acquisition (1)		For liquidation or sale (2)			
						Bil.	Mil.	Thous.	Dols.	Bil.	Mil.
163. Exceeds the value carried on the books of the affiliate						1			2		
3163						\$			\$		
164. Is less than the value carried on the books of the affiliate						1			2		
3164											
165. BEA USE ONLY						1			2		
3165											
Remarks											

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

Section D — Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate — See **Additional Instructions** for Part III, Section D, on page 21 at the back of this form.

Report these items based on the books of the U.S. Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.

	Receipts by U.S. Reporter from foreign affiliate				Payments by U.S. Reporter to foreign affiliate				
	Net of foreign tax withheld (1)		Foreign tax withheld (2)		Net of U.S. tax withheld (3)		U.S. tax withheld (4)		
	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.	
166. Interest on amounts reported in items 153 and 154, including interest on capital leases	3166	1		2		3		4	
167. Royalties, license fees, and other fees for the use or sale of intangible property	3167	1		2		3		4	
168. Charges for use of tangible property — Report film and television tape rentals in item 169.	3168	1		2		3		4	
169. Film and television tape rentals	3169	1		2		3		4	
170. Allocated expenses and sales of services — Sum of items a through h below	3170	1		2		3		4	
By type — See Additional Instructions , pages 21 and 22, at the back of this form for an explanation of how to report each type of service									
a. Accounting, auditing, and bookkeeping services	3171	1		2		3		4	
b. Computer and information services	3172	1		2		3		4	
c. Financial services	3173	1		2		3		4	
d. Insurance services — To avoid duplication with other BEA surveys, report only the following: In column (1) report receipts by the U.S. reporter from the foreign insurance affiliate for losses covered by insurance reported in column (3). In column (3) report payments by the U.S. Reporter of premiums for the purchase of primary insurance from the foreign affiliate.	3174	1		2		3		4	
e. Management, consulting, and public relations services — Include in column (1), expenses allocated by the U.S. Reporter to the foreign affiliate for management, consulting, and public relations services performed by the U.S. Reporter or someone other than the U.S. Reporter and charged to the U.S. Reporter. Exclude the following types of services from this category: Computer consulting services – (include in b.) Management of health care facilities – (include in h.) Consulting engineering services related to actual or proposed construction projects – (include in h.) Public relations services that are an integral part of an advertising campaign (include in h.)	3175	1		2		3		4	
f. Research, development, and testing services	3176	1		2		3		4	
g. Transportation	3177	1		2		3		4	
h. Other services — Specify primary type(s) of service(s) performed.	3178	1		2		3		4	
171. BEA USE ONLY	3179	1		2		3		4	

Remarks

IMPORTANT NOTES

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

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

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

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

In-transit goods — Exclude from exports and imports the value of goods that are in-transit. In-transit goods are goods that are not processed or consumed by residents in the intermediate

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

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

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

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

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

4172 ☐ **1** ☐ "Shipped" basis

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

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

Section A — U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)		TOTAL		Shipped by U.S. Reporter(s)		Shipped by other U.S. persons	
		(1)		(2)		(3)	
		Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
173. Total goods shipped in FY 2004 from the U.S. to this affiliate	4173	1		2		3	
		\$		\$		\$	
BY INTENDED USE — Sum of items 174 through 177 must equal item 173		1		2		3	
174. Capital equipment and other goods charged to fixed asset accounts — Item 110 must have an entry.	4174						
175. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others	4175	1		2		3	
176. Goods for resale without further processing, assembly, or manufacture by affiliate	4176	1		2		3	
177. Other — Specify	4177	1		2		3	
Section B — U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)		TOTAL		Shipped to U.S. Reporter(s)		Shipped to other U.S. persons	
		(1)		(2)		(3)	
		Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
178. Total goods shipped in FY 2004 to the U.S. by this affiliate	4178	1		2		3	
		\$		\$		\$	
179. BEA USE ONLY	4179	1		2		3	

Remarks

LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B(LF)

Identification – Name of foreign affiliate as shown in item 2 of Form BE-10B(LF)

Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B(LF). Continue listing onto as

many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or, per instructions, be listed on the BE-10A Supplement of its U.S. Reporter.

		(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF), BE-10B(SF), or BE-10B Mini for that affiliate, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B(LF), BE-10B(SF), or BE-10B Mini, if provided, of each foreign affiliate listed in column (1)	(3) BEA USE ONLY	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above <i>(Enter percentage to the nearest tenth.)</i>	
					Close FY 2004 (4)	Close FY 2003 (5)
5002					. %	. %
5003					. %	. %
5004					. %	. %
5005					. %	. %
5006					. %	. %
5007					. %	. %
5008					. %	. %
5009					. %	. %
5010					. %	. %
5011					. %	. %
5012					. %	. %
5013					. %	. %
5014					. %	. %
5015					. %	. %

LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B(LF) — Continued			Page No. _____ of _____ pages of this Supplement A	
Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF), BE-10B(SF), or BE-10B Mini for that affiliate, in which the reporting affiliate holds a direct equity interest (1)	Affiliate identification number taken from the preprinted Form BE-10B(LF), BE-10B(SF), or BE-10B Mini, if provided, of each foreign affiliate listed in column (1) (2)	BEA USE ONLY (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above <i>(Enter percentage to the nearest tenth.)</i>	
			Close FY 2004 (4)	Close FY 2003 (5)
5016			. %	. %
5017			. %	. %
5018			. %	. %
5019			. %	. %
5020			. %	. %
5021			. %	. %
5022			. %	. %
5023			. %	. %
5024			. %	. %
5025			. %	. %
5026			. %	. %
5027			. %	. %
5028			. %	. %
5029			. %	. %
5030			. %	. %
5031			. %	. %
5032			. %	. %

Identification – Name of foreign affiliate as shown in item 2 of Form BE-10B(LF)

Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in item 2, of Form BE-10B(LF). The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(LF). Continue listing onto as many copied pages as needed.

NOTE – Consolidate affiliates only if they are located in the same country and are in the same BEA 4-digit industry or are integral parts of the same business operation.

BEA USE ONLY	(1)	(2)	(3)	(4)
	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 2004 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)	
6002				. %
6003				. %
6004				. %
6005				. %
6006				. %
6007				. %
6008				. %
6009				. %
6010				. %
6011				. %
6012				. %
6013				. %
6014				. %
6015				. %

LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE — Continued			Page No. _____ of _____ pages of this Supplement B
BEA USE ONLY (1)	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF) (2)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2) (3)	Percentage of direct ownership at close FY 2004 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.) (4)
6016			
6017			. %
6018			. %
6019			. %
6020			. %
6021			. %
6022			. %
6023			. %
6024			. %
6025			. %
6026			. %
6027			. %
6028			. %
6029			. %
6030			. %
6031			. %
6032			. %

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

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

- 7. Country of location** — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.
- 12. Ownership by U.S. Reporter named in item 1.**
Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.
Voting interest is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.
- 30.—38.**
Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. See **Additional Instructions** for Part II, Section A, item 41 below.
Holding companies (ISI code 5512) must show total income as reported in item 46. To be considered a holding company, income from equity investments (items 42 and 43) must be more than 50 percent of total income (item 46). In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512, (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.
Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 22.
- Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE**
- **Section A — Income Statement**
- 41. Sales or gross operating revenues, excluding sales taxes** — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item. Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 22.
- 42. Income from equity investments in foreign affiliates** — Report income from equity investments shown in items 86 and 87 of all foreign affiliates whether or not they are required to file a form BE-10B. Do not report interest income here. Report interest in item 41 or 45 as appropriate.
- 43. Income from other equity investments** — Report income from equity investments included in item 88. For investments carried on the equity basis, report equity in earnings during the reporting period. For investments carried on the cost basis, report dividends. Do not include interest income here. Report interest in item 41 or 45 as appropriate.
- 45. Other income** — Report non-operating and other income not included in items 41—44.
- 47. Cost of goods sold or services rendered and selling, general, and administrative expenses** — Report operating expenses that relate to sales or gross operating revenues (item 41) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.
- 48. Foreign income taxes** — Exclude production royalty payments and U.S. income taxes.
- 49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation** — Report the net effect of any minority interest in the income and expense items as a lump sum in this item.
- **Section B — Distribution of Sales or Gross Operating Revenues**
- 54.—57.**
Disaggregate the total sales or gross operating revenues into sales of goods, investment income, and sales of services.
- 55. Sales of goods** — Goods are normally economic outputs that are tangible. Report as sales of goods:
- Mass produced media, including exposed film, video tapes, DVD's, audio tapes, and CD's.
 - Books, NOTE: Book publishers – To the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
 - Energy trading activities where you take title to the goods. NOTE: If you act in the capacity of a broker or agent to facilitate the sale

- of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in item 56.
- Magazines and periodicals sold in retail stores. NOTE: Report subscription sales as sales of services in item 56.
 - Packaged general use computer software
 - Structures sold by businesses in real estate.
 - Revenues earned from building structures by businesses in construction
 - Electricity, Natural gas, and Water NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in item 56.
- 56. Sales of services** — Services are normally economic outputs that are intangible. Report as sales of services:
- Advertising revenue.
 - Commissions and fees earned by companies engaged in finance and real estate activities.
 - Premiums earned by companies engaged in insurance activities. NOTE: Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. EXCLUDE all annuity premiums. Also EXCLUDE premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.
 - Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.
 - Magazines and periodicals sold through subscriptions. NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in item 55.
 - Newspapers.
 - Pipeline transportation.
 - Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.
 - Computer systems design and related services.
 - Negotiated licensing fees for software to be used on networks.
 - Electricity transmission and distribution, natural gas distribution, and water distribution.
- Report the source of real estate rental income in columns 2 through 7 based on the location of the property.
- 57. Investment income** — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in item 56.
Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 7 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g., trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.
- **Section C — Number of Employees and Employee Compensation**
- 66, 67, 73, and 74**
Managerial, professional and technical employees — Covers employees in Standard Occupation Classification System (SOC) groups 11—29 listed below:
- 11-Management Occupations
 - 13-Business and Financial Operations Occupations
 - 15-Computer and Mathematical Occupations
 - 17-Architecture and Engineering Occupations
 - 19-Life, Physical, and Social Science Occupations
 - 21-Community and Social Services Occupations
 - 23-Legal Occupations
 - 25-Education, Training, and Library Occupations
 - 27-Arts, Design, Entertainment, Sports, and Media Occupations
 - 29-Healthcare Practitioners and Technical Occupations
- All other employees** — Covers employees in SOC groups 31—55 listed below:
- 31-Healthcare Support Occupations
 - 33-Protective Service Occupations
 - 35-Food Preparation and Serving Related Occupations
 - 37-Building and Grounds Cleaning and Maintenance Occupations
 - 39-Personal Care and Service Occupations
 - 41-Sales and Related Occupations
 - 43-Office and Administrative Support Occupations
 - 45-Farming, Fishing, and Forestry Occupations
 - 47-Construction and Extraction Occupations
 - 49-Installation, Maintenance, and Repair Occupations
 - 51-Production Occupations
 - 53-Transportation and Material Moving Occupations
 - 55-Military Specific Occupations
- The **SOC User Guide** can be found at the Bureau of Labor Statistics web site www.bls.gov. Select Standard Occupational Classification (SOC).

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

• Section C — Number of Employees and Employee Compensation — Continued

68. Research and development employees — Research and development employees are scientists, engineers, and other professional and technical employees, including managers, who spend all or a majority of their time engaged in scientific or engineering R&D work, at a level that requires knowledge of physical or life sciences, engineering, or mathematics at least equivalent to that acquired through completion of a four-year college course with a major in one of these fields (i.e., training may be either formal or by experience).

71. Wages and salaries — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Include employer contributions to benefit funds in "employee benefit plans" as discussed in item 72 below.)

Include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

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

• Section D — Balance Sheet

77. Cash items — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 92 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) of the affiliate representing cash on deposit with others. Instead, report CDs in item 79 (other current receivables) or 88 (other equity investments and noncurrent marketable securities, receivables and other investments) as appropriate.

79. Other current receivables — Include the current portion of CDs representing cash on deposit with others.

81. Inventories — Land development companies should exclude land held for resale (include in item 82). Finance and insurance companies should exclude inventories of marketable securities (include in item 82 or 88, as appropriate).

83. Land — Land refers to any part of the earth's surface. Report gross book value of all land owned including land on capital leases from others, per FAS 13. Exclude land held for resale.

84. Other property, plant, and equipment — Report gross book value of timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS 13. Exclude all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. However, insurance companies see **Special Instructions** B.2, page 22.)

86.— 87.

Equity investments in other foreign affiliates of which this affiliate is a parent — Report this affiliate's equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. (If one of these lines has an entry, item 4 of this report must be answered "yes," the BE-10B(LF) Supplement A must be completed, and item 42 should contain data.)

88. Other equity investments and noncurrent marketable securities, receivables and other investments — Include the noncurrent portion of CDs representing cash on deposit with others; other equity investments (whether carried at cost or on the equity basis); noncurrent marketable securities; other noncurrent investments and noncurrent trade accounts; and trade notes receivable net of allowance for doubtful items.

89. Other noncurrent assets — Include intangible assets net of amortization, and any other noncurrent assets not reported elsewhere.

92. Other current liabilities and long-term debt — Include overdrafts, other current liabilities not included in item 91, and long-term debt. Include intercompany debt as well as debt with unaffiliated parties. Also include lease obligations capitalized per FAS 13 with an original maturity of more than one year or with no stated maturity.

93. Other noncurrent liabilities — Include noncurrent items but exclude long-term debt. Include deferred taxes and minority interest in consolidated subsidiaries.

95. Capital stock and additional paid-in capital — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.

96. Retained earnings (deficit) — Include earnings retained by the corporation and legally available for dividends; and earnings voluntarily restricted.

98. All other components — Include the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FAS 115 and any other comprehensive income items required to be displayed separately from retained earnings as per FAS 130.

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

106.—114.

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

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

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

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

• Section I — Technology

138.—142.

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

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

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

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

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

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

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

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

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

- **Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), Changes in All Other Components of Accumulated Other Comprehensive Income (Loss) and Dividends or Distributed Earnings**

149. Dividends and distributed earnings — Report this item based on the books of the U.S. Reporter. Report amounts received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection in item 153 as a reduction to the intercompany account.

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

153.—154.

Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 153 and 154. Report the interest component under capital leases in item 166. Report the net rent for operating leases in item 168.

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

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

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

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

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

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

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

Obtain the closing net book value of leased equipment from the books of the foreign affiliate.

- **Section C — Change in U.S. Reporter’s Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate.**

156.—158.

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

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

159.—161.

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

For an affiliate that is sold, report the sale price in item 159 or 161 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in columns 1 and 3 of items 153 and 154) as zero. (If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.)

For investments written off, enter zero in items 159-161. Report the amount written off in item 163 or 164 as appropriate. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 157 as a capital contribution and include in the computation of item 163 or 164 as appropriate.

163.— 164.

Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate — If the book value of the U.S.

Transaction Value Exceeds or Is Less Than the Value Carried on the Books of the Affiliate — If the book value of the U.S. Reporter's equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in item 163 or 164 as appropriate. For example, if the book value of an affiliate was \$10 million and the affiliate was sold for \$11 million, enter \$1 million in column 2 of item 163. Report the amount gross of U.S. income taxes, if any.

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

Include amounts for which payment was made in-kind. If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 153 and 154).

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

168. Charges for use of tangible property — Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year that have not been capitalized. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 2004 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for that part of FY 2004 that the lease was in existence.)

170. Allocated expenses and sales of services — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" (item 45 of this form and item 40 of Form BE-10A) by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service (item 41 of this form and item 37 of Form BE-10A). "Telecommunications carriers should **not** include receipts and payments for message telephone services. Report data for these services on Form BE-20 (Benchmark) or BE-25 (Quarterly Survey of Transactions between U.S. and Unaffiliated Foreign Persons in Selected Services and in Intangible Assets)."

a. Accounting, auditing, and bookkeeping services —

Include in columns 1 and 3 receipts and payments for services related to recording of commercial transactions for businesses and others; preparation of financial statements, budgets, tax returns, billing, payroll, and other financial records; auditing and examination of accounting records and financial statements. Exclude data processing and tabulating services; instead, include them in computer and information services.

b. Computer and information services — Include in columns 1 and 3 receipts and payments for:

1. Data entry processing (both batch and remote), and tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web site design); integrated hardware/software systems; and other computer services (e.g., timesharing, maintenance, web site management, and repair).
2. Business and economic data base services, including business news, stock quotation, and financial information services; medical legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.

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

c. Financial services — Include in columns 1 and 3 receipts and payments for the following types of financial services:

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

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

Financial services — continued

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

DO NOT report as financial services:

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

- Pension fund contributions and benefits,
- Earnings of principals from buying and selling of financial instruments,
- Bid/ask price spreads and trading profits on dealing in foreign currencies, securities, and other financial instruments,
- Insurance premiums and losses, and commissions on insurance,
- Interest and dividend receipts and payments

d. Insurance services — Include in column 1 amounts received by the U.S. Reporter from the foreign affiliate for losses incurred by the U.S. Reporter under primary insurance sold to the U.S. Reporter by the foreign affiliate. Include in column 3 premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate.

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

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

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

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

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

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 44

- impairment losses as defined by FAS 115,
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FAS 142.

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

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

2. Real estate companies — Include in item 44:

- impairment losses, as defined by FAS 144,
- goodwill impairment as defined by FAS 142, and

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

B. Special Instructions for insurance companies

- When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as: 1. non-trusted or free account assets and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet not in the liability section.
- Do not include assets of the U.S. Reporter held in the country of location of the affiliate that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.

3. Instructions for reporting specific items

a. Sales or gross operating revenues, excluding sales taxes (item 41) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 42 and exclude certain realized and unrealized gains or losses that are to be reported in item 44.

b. Certain realized and unrealized gains (losses) (item 44) — See **Special Instructions**, A.1.

c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 47) — Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.

d. Sales of services (item 56, column 1) — Include premium income and income from other services, if any. See Part II, B., 56. on page 19.

e. Investment income (item 57, column 1) — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments, in accordance with Special Instructions, A.1. See Additional Instructions for Part II, Section B item 57, on page 19 to determine the location of the transactor of investment income.

f. Current receivables (items 78 and 79) — Include current items such as agent's balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (gross of allowances for doubtful items) arising from the ordinary course of business.

g. Current liabilities and long-term debt (items 91 and 92) — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," item 93, unless they are clearly current liabilities.

h. Expenditures for property, plant, and equipment (items 109 and 110) — Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent assets").

i. Net book value of property, plant, and equipment (items 106 and 114) — Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterparts (items 83, 84 and 85).

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY,
FISHING, AND HUNTING

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

MINING

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

UTILITIES

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

CONSTRUCTION

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

MANUFACTURING

- 3111 Animal foods
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 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
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals
- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals
- 3254 Pharmaceuticals and medicines
- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills and ferroalloys
- 3312 Steel products from purchased steel
- 3313 Alumina and aluminum production and processing
- 3314 Nonferrous metal (except aluminum) production and processing
- 3315 Foundries
- 3321 Forging and stamping

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

WHOLESALE TRADE

MERCHANT WHOLESALERS, DURABLE GOODS

- 4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers
- 4232 Furniture and home furnishing merchant wholesalers
- 4233 Lumber and other construction materials merchant wholesalers
- 4234 Professional and commercial equipment and supplies merchant wholesalers
- 4235 Metal and mineral (except petroleum) merchant wholesalers
- 4236 Electrical and electronic goods merchant wholesalers
- 4237 Hardware, and plumbing and heating equipment and supplies merchant wholesalers
- 4238 Machinery, equipment, and supplies merchant wholesalers
- 4239 Miscellaneous durable goods merchant wholesalers

MERCHANT WHOLESALERS
NONDURABLE GOODS

- 4241 Paper and paper product merchant wholesalers
- 4242 Drugs and druggists' sundries merchant wholesalers
- 4243 Apparel, piece goods, and notions merchant wholesalers
- 4244 Grocery and related product merchant wholesalers
- 4245 Farm product raw material merchant wholesalers
- 4246 Chemical and allied products merchant wholesalers
- 4247 Petroleum and petroleum products merchant wholesalers
- 4248 Beer, wine, and distilled alcoholic beverage merchant wholesalers
- 4249 Miscellaneous nondurable goods merchant wholesalers

ELECTRONIC MARKETS AND AGENTS
AND BROKERS

- 4251 Wholesale electronic markets and agents and brokers

RETAIL TRADE

- 4410 Motor vehicle and parts dealers
- 4420 Furniture and home furnishings stores
- 4431 Electronics and appliance stores
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage stores
- 4461 Health and personal care stores
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories stores
- 4510 Sporting goods, hobby, book, and music stores
- 4520 General merchandise stores
- 4530 Miscellaneous store retailers
- 4540 Nonstore retailers

TRANSPORTATION AND
WAREHOUSING

- 4810 Air transportation
- 4821 Rail transportation
- 4833 Petroleum tanker operations
- 4839 Other water transportation
- 4840 Truck transportation
- 4850 Transit and ground passenger transportation
- 4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
- 4868 Other pipeline transportation
- 4870 Scenic and sightseeing transportation
- 4880 Support activities for transportation
- 4920 Couriers and messengers
- 4932 Petroleum storage for hire
- 4939 Other warehousing and storage

INFORMATION

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

FINANCE AND INSURANCE

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

SUMMARY OF INDUSTRY CLASSIFICATIONS

REAL ESTATE AND RENTAL AND LEASING

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

MANAGEMENT OF COMPANIES AND ENTERPRISES

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

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

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

EDUCATIONAL SERVICES

- 6110 Educational services

HEALTH CARE AND SOCIAL ASSISTANCE

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

ARTS, ENTERTAINMENT, AND RECREATION

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

ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation
- 7220 Food services and drinking places

OTHER SERVICES

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

PUBLIC ADMINISTRATION

- 9200 Public administration



**2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL**

FORM **BE-10B(SF) (Short Form) (Report for Nonbank Foreign Affiliate)** (REV. 12/2004)

DUE DATE — A complete BE-10 report is due on the following dates:

May 31	2005 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK
June 30	2005 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230 OR DELIVER REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005	BEA USE ONLY	Affiliate ID Number	C
	1. Name of U.S. Reporter of foreign affiliate — <i>Same as item 1, Form BE-10A or BE-10A BANK</i>		
	2. Name of foreign affiliate being reported — <i>Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11 and BE-577.</i>		

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

- **Who must report** — The U.S. Reporter must file Form BE-10B(SF) for:
 - (1) each majority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative), but for which no one of these items was greater than \$150 million (positive or negative) at any time during the affiliate's 2004 fiscal year;
 - (2) each minority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2004 fiscal year; and
 - (3) each nonbank foreign affiliate of a U.S. **bank** Reporter for which total assets, sales or gross operating revenues excluding sales taxes, **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2004 fiscal year. See **Instruction Booklet**, Part I, for detailed reporting requirements.

NOTE — If the foreign affiliate is exempt from being reported on Form BE-10B(SF) and is not a bank, see the reporting requirements for form BE-10B(LF), BE-10B Mini, and BE-10A SUPPLEMENT A. The foreign affiliate must be reported on one of those forms.
- **Foreign affiliate's 2004 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 2004. See **Instruction Booklet**, Part II.A.
- **Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. Generally Accepted Accounting Principles (FAS 52). See **Instruction Booklet**, Part IV.B.

Bil.	Mil.	Thous.	Dols.
	1	335	

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

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See *Additional Instructions* for Part I on page 12 at the back of this form.

3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in different countries or in different 4-digit industries. See the *Instruction Booklet*, Part I.B.2.d.(1). If your answer to this question is 2 or more, you must complete **Supplement B (page 11)** of this report. If this report is for a single foreign affiliate, enter "1" in the box.

1003	Number
	1

4. Does this foreign affiliate have a direct equity interest in other foreign affiliates, including branches of this affiliate, that are not fully consolidated in this BE-10B(SF)? – Mark (X) one.

1004	1 1	<input type="checkbox"/> Yes — <i>Item 42 and 57 must have entries and Supplement A of this Form BE-10B(SF) must be completed.</i>
	1 2	<input type="checkbox"/> No

5. Form of organization of this foreign affiliate — Mark (X) one.

1005 ¹ 1 ☐ Corporation ¹ 2 ☐ Branch ¹ 3 ☐ Partnership ¹ 4 ☐ Other — *Specify* _____

6. Country of incorporation or organization of this foreign affiliate — Mark (X) one.

1006	¹ 601	<input type="checkbox"/> Australia	¹ 307	<input type="checkbox"/> France	¹ 614	<input type="checkbox"/> Japan	¹ 327	<input type="checkbox"/> United Kingdom	
	¹ 202	<input type="checkbox"/> Brazil	¹ 308	<input type="checkbox"/> Germany	¹ 213	<input type="checkbox"/> Mexico	¹	<input type="checkbox"/> Other — <i>Specify</i>	
	¹ 100	<input type="checkbox"/> Canada	¹ 611	<input type="checkbox"/> Hong Kong	¹ 319	<input type="checkbox"/> Netherlands			
	¹ 650	<input type="checkbox"/> China	¹ 314	<input type="checkbox"/> Italy	¹ 325	<input type="checkbox"/> Switzerland			

7. Country of location — Country in which this foreign affiliate's physical assets are located or where its primary activity is carried out — Mark (X) one.

1007	¹ 601	<input type="checkbox"/> Australia	¹ 307	<input type="checkbox"/> France	¹ 614	<input type="checkbox"/> Japan	¹ 327	<input type="checkbox"/> United Kingdom	
	¹ 202	<input type="checkbox"/> Brazil	¹ 308	<input type="checkbox"/> Germany	¹ 213	<input type="checkbox"/> Mexico	¹	<input type="checkbox"/> Other — <i>Specify</i>	
	¹ 100	<input type="checkbox"/> Canada	¹ 611	<input type="checkbox"/> Hong Kong	¹ 319	<input type="checkbox"/> Netherlands			
	¹ 650	<input type="checkbox"/> China	¹ 314	<input type="checkbox"/> Italy	¹ 325	<input type="checkbox"/> Switzerland			

8. This foreign affiliate's financial books and records are kept in — Mark (X) one.

1008	1 1	<input type="checkbox"/> The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in Euro Area countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.)
	1 2	<input type="checkbox"/> U.S. dollars
	1 3	<input type="checkbox"/> A foreign currency which is not that of the country of location of the affiliate as given in item 7

		Month	Day	Year
9. The ending date of this foreign affiliate's 2004 fiscal year.		<div>1009</div> <div>1</div> <div> </div>	<div></div> <div> </div> <div> </div>	2004

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

10

Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2004?

1010

1

1

☐ **Yes, and this is its initial report** — Affiliate was not previously owned by the U.S. Reporter

If "Yes," did the U.S. Reporter — *Mark (X) one*

2

1

☐ Establish the foreign affiliate?

2

2

☐ Acquire a voting interest of 10 percent or more in an existing foreign company from a foreign person?

2

3

☐ Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — *Give name and address of U.S. person.*

Enter date

Month

Year

3

1

2

☐ **Yes, and this is its final report** —

If "Yes," was the affiliate — *Mark (X) one*

2

4

☐ Merged or reorganized?

Sold:

2

5

☐ to a U.S. person? — *Give name and address of U.S. person.*

2

6

☐ to a foreign person?

2

7

☐ Liquidated?

2

8

☐ Seized?

1

3

☐ **No**

Enter date

Month

Year

3

11

Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2004 that caused FY 2003 data to be restated? *Mark (X) one.*

1011

1

1

☐ Yes — *Report all close FY 2003 data before restatement, unless otherwise specified.*

1

2

☐ No

<div><div>DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — <i>Enter percent of ownership, to a tenth of one percent, based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held directly by</i></div></div>	Percent of ownership at close of fiscal year				
	Equity interest		Voting interest		
	2004 (1)	2003 (2)	2004 (3)	2003 (4)	
	1	2	3	4	
12. U.S. Reporter named in item 1 — Report equity interest and voting interest.	1012	. %	. %	. %	. %
13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — <i>If entry is made here, complete items 20 and 21.</i>	1013		3	4	. %
14. Other U.S. Reporter(s) of this foreign affiliate — <i>If entry is made here, item 22 must be "Yes."</i>	1014		3	4	. %
15. Foreign affiliate(s) of other U.S. Reporter(s) — <i>If entry is made here, item 22 must be "Yes."</i>	1015		3	4	. %
16. Other U.S. persons	1016		3	4	. %
17. Foreign persons in this affiliate’s country of location (not reported above)	1017		3	4	. %
18. All other foreign persons (not reported above)	1018		3	4	. %
19. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — <i>Sum of items 12 through 18</i>	1019		3	4	100.0 %
20. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — <i>If there is an entry in item 13, enter U.S. Reporter’s percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.A.2., for instructions on how to calculate indirect ownership percentages.</i>	1020		3	4	. %
21. Identification of foreign affiliate parent(s) — <i>If there is an entry in item 13, column (3) or column (4) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.</i>					
Foreign affiliate holding direct ownership interest in this foreign affiliate					Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number <i>Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i> (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate			
		Close FY 2004 (b)	Close FY 2003 (c)		
a.	1191	1	2	3	
b.	1192	1	2	3	
c.	1193	1	2	3	
d. TOTAL — <i>Must equal percentages entered in Item 13</i>		1021	2	3	

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

Page 2

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

22. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this foreign affiliate’s voting rights? Mark (X) one.

1022

1

1

☐ Yes — Item 14 or 15 on page 2 must have an entry, and either item 23 or 24 must be completed. See **Instruction Booklet**, Part I.B.2.d.(2).

1

2

☐ No — Skip to item 28

23. If the answer to item 22 is "Yes," and the U.S. Reporter named in item 1 is submitting the Parts II and IV data (i.e., the "complete" report) for this foreign affiliate — Give name(s) and mailing address(es) of the other U.S. Reporter(s) who is(are) not submitting the data.

Name	Mailing address

24. If the answer to item 22 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Parts II and IV data (i.e., is submitting a "partial" report) for this foreign affiliate — Give name and mailing address of U.S. Reporter who is submitting the data.

25. BEA USE ONLY	1025	1	2	3	4	5
26. BEA USE ONLY	1026	1	2	3	4	5
27. BEA USE ONLY	1027	1	2	3	4	5

28. Major activity of foreign affiliate — Mark (X) one

Select the one activity below that best describes the major activity of the foreign affiliate. For an inactive affiliate, select the activity based on its last active period; for "start-ups," select the intended activity.

1028

1

1

☐ Producer of goods

1

2

2

☐ Seller of goods the foreign affiliate does not produce

1

3

3☐ Producer or distributor of information

1

4

☐ Provider of services

1

5

☐ Other – Specify

29. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets.")

1029

Industry classification of foreign affiliate (based on sales or gross operating revenues) — Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code. For a full explanation of each code, see the Guide to Industry Classifications for International Surveys, 2002 . For an inactive affiliate, enter an ISI code based on its last active period. Holding companies (ISI code 5512) must show total income as reported in item 45. Holding companies see Additional Instructions on page 12 for Part I, items 30-38.	ISI code (1)	Sales or gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
30. Largest sales or gross operating revenues	1030	2			
		\$			
31. 2nd largest sales or gross operating revenues	1031	2			
32. 3rd largest sales or gross operating revenues	1032	2			
33. 4th largest sales or gross operating revenues	1033	2			
34. 5th largest sales or gross operating revenues	1034	2			
35. 6th largest sales or gross operating revenues	1035	2			
36. 7th largest sales or gross operating revenues	1036	2			
37. Sales or gross operating revenues not accounted for above	1037	2			
38. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 30 through 37 (Must equal item 41 and also item 100, column (1).) —————→	1038	2			
		\$			
39. BEA USE ONLY	1039	1	2	3	4
					5
40. BEA USE ONLY	1040	1	2	3	4
					5

Remarks

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE					
Section A — Income Statement — See <i>Additional Instructions</i> for Part II, Section A, on page 12 at the back of this form.		Amount			
		Bil.	Mil.	Thous.	Dols.
• INCOME		1			
41. Sales or gross operating revenues, excluding sales taxes — Must equal item 38, column (2) and also item 100, column (1). (Dealers in financial instruments see Special Instructions , A.1., page 14; insurance companies see Special Instructions , B.3.a., page 15.)		2041	\$		
42. Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. Report income from other equity investments and interest income in item 44.		2042			
43. Certain realized and unrealized gains (losses) — Read the following instructions carefully as they are based on economic accounting concepts and in some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. Include income tax effect in item 47. Report gains (losses) resulting from: a. Sales or dispositions of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions , A.1., page 14; b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. <u>Exclude</u> gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see Special Instructions , A.2., page 14; c. Goodwill impairment as defined by FAS 142; d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. <u>Exclude</u> actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. <u>Include</u> actual payments, and charges to established reserves for future expected payments, in item 46 (cost of goods sold or services rendered and selling, general, and administrative expenses); e. Disposals of discontinued operations. <u>Exclude</u> income from the operations of a discontinued segment. Report such income as part of your income from operations in items 38 and 41; f. Re-measurement of foreign affiliate’s foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; g. Extraordinary, unusual, or infrequently occurring items that are material. <u>Include</u> losses from accidental damage or disasters, after estimated insurance reimbursement. <u>Include</u> other material items, including write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <u>Exclude</u> legal judgments. Include legal judgments in item 46; h. The cumulative effect of a change in accounting principle.		2044	1		
44. Other income — <i>Specify</i> <div></div>		2045			
45. TOTAL INCOME — <i>Sum of items 41 through 44</i> —————→		2046	\$		
• COSTS AND EXPENSES		1			
46. Cost of goods sold or services rendered and selling, general, and administrative expenses — (Insurance companies see Special Instructions , B.3.c., page 15.)		2047			
47. Foreign income taxes — Provision for foreign income taxes for FY 2004		2048			
48. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — <i>Specify</i> <div></div>		2049	1		
49. TOTAL COSTS AND EXPENSES — <i>Sum of items 46 through 48</i> —————→		2050	\$		
• NET INCOME		1			
50. NET INCOME (LOSS) — <i>Item 45 minus item 49</i> —————→		2051	\$		
Section B — Number of Employees and Employee Compensation — See <i>Additional Instructions</i> Part II, Section B, on page 12 at the back of this form.					
NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.					
EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.					
		Number of employees			
51. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year		2065	1		
		Amount			
		Bil. Mil. Thous. Dols.			
52. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of a. Wages and salaries — Employees’ gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and b. Employee benefit plan — Employer expenditures for all employee benefit plans		2070	1		
53. If total employee compensation, item 52, is zero, is the compensation on the payroll of another foreign affiliate?		2075	<div><div>1 1</div><div>1 2</div></div>	<div><input type="checkbox"/> Yes</div> <div><input type="checkbox"/> No — <i>Explain why compensation is zero.</i></div>	
BEA USE ONLY		2176	1		

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

Section C — Balance Sheet of Foreign Affiliate — See Additional Instructions for Part II, Section C on page 12 at the back of this form.

Disaggregate all asset and liability items in the detail shown. Report accounts receivable and payable between the U.S. Reporter and its foreign affiliates in the proper asset and liability accounts of the foreign affiliate. Do not report them as a net amount.

• ASSETS (Insurance companies see Special Instructions, B.2 and 3.d., page 15)

54. Current assets2149

55. Property, plant, and equipment, gross2150

56. Accumulated depreciation and depletion2085

57. Equity investments in other foreign affiliates of which this affiliate is a parent — Report on an equity basis foreign affiliates owned 20 percent and more (including majority-owned affiliates). Report at cost those owned less than 20 percent. Report other equity investments on line 58.2151

58. Other noncurrent assets — Specify2152

59. TOTAL ASSETS — Sum of items 54 through 58 —————>2090

• LIABILITIES (Insurance companies see Special Instructions, B.3.e, page 15)

60. Current liabilities and long-term debt2154

61. Other noncurrent liabilities — Specify2093

62. TOTAL LIABILITIES — Sum of items 60 and 612094

• OWNERS EQUITY — INCORPORATED AFFILIATE ONLY, complete items 63 through 69

63. Capital stock and additional paid-in capital —————>2095

64. Retained earnings (deficit)2096

Accumulated other comprehensive income (loss)

Close FY 2004 (1)

Close FY 2003 (Unrestated) (2)

Bil. Mil. Thous. | Dols. Bil. Mil. Thous. | Dols.

65. Translation adjustment component2097

66. All other components2098

67. Total accumulated other comprehensive income (loss) — Equals sum of items 65 and 66 —————>2099

68. Other — Include treasury stock and involuntarily (or legally) restricted earnings — Specify2100

69. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals item 59 minus item 62 and, equals the sum of items 63, 64, 67 and 68 —————>2101

• OWNERS EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 70 and 71

70. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals Item 59 minus item 62 —————>2102

71. Translation adjustment — Cumulative amount at year end (per FAS 52) — That portion of item 70 representing the affiliate's cumulative translation adjustment account2103

Section D — Property, Plant and Equipment (PP&E) See Additional Instructions for Part II, Section D on page 12 at the back of this form. (Insurance companies also see Special Instructions, B.3.f., page 15)

72. Expenditures for property, plant and equipment (PP&E) — PP&E includes land, timber, mineral and like rights owned, structures; machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.2164

73.-74. BEA USE ONLY2165

Amount

Bil. Mil. Thous. | Dols.

1

\$

Remarks

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

Page 5

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

Use Part III to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate.

75. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate’s 2004 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.

3144

1

1

☐ Yes —
If "Yes" were the equity securities of this affiliate listed or publicly traded on a securities exchange at the end of FY 2004?

2

1

☐ Yes — Enter the number of shares the U.S. Reporter directly held and the market price per share at the end of FY 2004. Continue with item 76.

2

2

☐ No — Continue with item 76.

1

2

☐ No — Complete only items 79, 80 and 90 through 95 of Part III and then continue with item 97 of Part IV.

Close FY 2004			
Number of shares (1)	Price per share (2)		
	Dollars	Cents	
3	4	\$.

Section A — U.S. Reporter’s Equity in Foreign Affiliate’s Net Income, and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 12 at the back of this form.

Enter the amounts that represent the U.S. Reporter’s equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the directly held equity interest.

76. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter’s share of net income, item 50.

3145

\$

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

3149

1

78. BEA USE ONLY

3152

1

Section B — Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate — See Additional Instructions for Part III, Section B, on page 13 at the back of this form.

Include current and long-term items and indebtedness resulting from a capital lease.

	According to books of foreign affiliate							
	Close FY 2004 (1)				Close FY 2003 (unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
79. Liabilities owed to the U.S. Reporter by the foreign affiliate — That portion of item 60 representing amounts owed to U.S. Reporter	3153	1	\$		2	\$		
80. Receivables due to the foreign affiliate from the U.S. Reporter — That portion of items 54 and 58 representing amounts due from U.S. Reporter	3154	1			2			
81. BEA USE ONLY	3155	1			2			

Section C — Change in U.S. Reporter’s Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Instructions for Part III, Section C, on page 13 at the back of this form.

Report transactions during the year that changed the U.S. Reporter’s equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Report all amounts at transaction value, i.e., the value of the consideration given (received) by the U.S. Reporter.

• INCREASE IN U.S. REPORTER’S EQUITY INTEREST IN THIS AFFILIATE

82. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons

3156

\$

83. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify

3157

1

84. Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons

3158

1

• DECREASE IN U.S. REPORTER’S EQUITY INTEREST IN THIS AFFILIATE

85. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons

3159

1

86. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify

3160

1

87. Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons

3161

1

88. TOTAL — Equals sum of items 82, 83, and 84, minus sum of items 85, 86, and 87

3162

\$

89. BEA USE ONLY

3165

1

2

FORM BE-10B(SF) (REV. 11/2004)

Page 6

Part V — OTHER DETAILED FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE —
See **Additional Instructions** for Part V on page 14 at the back of this form

99. Is this a majority owned affiliate?

2018

1

1

☐ Yes — Continue with item 100

1

2

☐ No — Skip items 100 through 114 and continue with the Supplement A on page 10.

• DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES

100. Sales or gross operating revenues, excluding sales taxes	TOTAL <i>Column (1) equals the sum of columns (2) through (7)</i>				Local sales		Sales to U.S.		Sales to other countries	
					To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	(1)				(2)	(3)	(4)	(5)	(6)	(7)
	Bil.	Mil.	Thous.	Dols.						
a. Column (1) equals item 38 column (2).	1				2	3	4	5	6	7
2054	\$				\$	\$	\$	\$	\$	\$

• INTEREST, DEPRECIATION AND DEPLETION, AND TAXES

Amount

Bil. Mil. Thous. Dols.

101. Interest income — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 41 and 44. Do not net against interest expensed, item 102. 2124

102. Interest expensed or capitalized — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 101. 2125

103. Current-period depreciation and depletion — Current-period charges against property, plant, equipment included in item 55. 2020

104. Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for —
a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold;
b. Property and other taxes on the value of assets and capital;
c. Any remaining taxes (other than income and payroll taxes); and
d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments for natural resources). 2127

• RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs.
NOTE — Item 105 pertains to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract and excluding R&D performed for the affiliate by others. This is the basis on which National Science Foundation surveys request information on R&D.

105. R&D performed by the affiliate 2138

• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY

106. Total Receipts — Include royalties, license fees, and other amounts from U.S. persons other than the U.S. Reporter and from all foreign persons that were received by or credited to this affiliate for the use or sale of intangible property. 2130

107. Total payments — Include royalties, license fees, and other amounts paid or credited by this affiliate to U.S. persons other than the U.S. Reporter and to all foreign persons for the use or purchase of intangible property. 2134

• EMPLOYMENT BY STANDARD OCCUPATION CLASSIFICATION (SOC) — See Additional Instructions, page 14, for a list of the major SOC groups.

• NUMBER OF EMPLOYEES — Sum of items 108 and 109 equals item 51

108. Managerial, professional and technical employees (SOC 11-29) 2066

109. All other employees (SOC 31-55) 2067

• EMPLOYEE COMPENSATION — Sum of items 110 and 111 equals item 52

Amount

Bil. Mil. Thous. Dols.

1010. Managerial, professional and technical employees (SOC 11-29) 2073

1011. All other employees (SOC 31-55) 2074

112. BEA USE ONLY 2076	1	2	3	4	5
------------------------	---	---	---	---	---

Remarks

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

To be completed only if foreign affiliate is majority-owned

113. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred

Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (Life insurance carriers).

a. Of the total sales and gross operating revenues reported in item 38, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?

2180

1

1

☐ Yes – Answer b and c

1

2

☐ No – Skip to 114

NOTE: Complete b and c ONLY if a is answered "Yes."

b. Premiums earned – Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

c. Losses incurred — Report losses incurred for the insurance products covered by b above. Exclude loss adjustment expenses and losses that relate to annuities. Also exclude losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.

For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

Amount			
Bil.	Mil.	Thous.	Dols.
1			
2181	\$		
1			
2182	\$		

114. WHOLESALE AND RETAIL TRADE INDUSTRY ACTIVITIES — Goods purchased for resale without further processing

Wholesale trade industry activities include the wholesale trade of durable goods and nondurable goods. The wholesale trade of durable goods is covered by industry codes 4231 through 4239. The wholesale trade of nondurable goods is covered by industry codes 4241 through 4249.

Retail trade industry activities are covered by industry codes 4410, 4420, 4431, 4440, 4450, 4461, 4471, 4480, 4510, 4520, 4530, and 4540.

See the Guide to Industry Classifications for International Surveys, 2002 for a detailed description of each of the wholesale and retail trade industry codes listed above.

a. Of the total sales and gross operating revenues reported in item 38, column 2, were any of the sales or revenues generated by wholesale or retail trade activities?

2183

1

1

☐ Yes – Answer b and c

1

2

☐ No – Skip to Supplement A

NOTE: Complete b and c ONLY if a is answered "Yes."

b. Enter the cost of goods purchased for resale without further processing during the fiscal year that ended in calendar year 2004.

Amount (1)			
Bil.	Mil.	Thous.	Dols.
1			
2184	\$		

c. Enter the closing balances at the end of fiscal years 2003 and 2004 of the inventory of goods purchased for resale without further processing.

BALANCES							
Close FY 2004 (1)				Close FY 2003 (Unrestated) (2)			
Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1				2			
2185	\$				\$		

Remarks

FORM **BE-10B(SF)** Supplement **A**
(12/2004)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

BEA USE ONLY

Affiliate ID Number

C

Page No. _____ of _____ pages
of this Supplement **A**

LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B(SF)

Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B(SF). Continue listing onto as many

Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B(SF)

	(1)	(2)	BEA USE ONLY	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)	
				Close FY 2004 (4)	Close FY 2003 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004

FORM BE-10B(SF)

ADDITIONAL INSTRUCTIONS BY ITEM

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

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

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

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

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

30.—38.

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

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

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

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• Section A — Income Statement

- 41. Sales or gross operating revenues, excluding sales taxes** — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item. Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 14.
- 42. Income from equity investments in foreign affiliates** — Report income from equity investments shown in item 57 of all foreign affiliates whether or not they are required to file a form BE-10B. Do not report interest income here. Report interest in item 41 or 44 as appropriate.
- 44. Other income** — Report income from other equity investments shown on line 58, non-operating income, and other income not included in items 41–43.
- 46. Cost of goods sold or services rendered and selling, general, and administrative expenses** — Report operating expenses that relate to sales or gross operating revenues (item 41) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.
- 47. Foreign income taxes** — Exclude production royalty payments and U.S. income taxes.
- 48. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation** — Report the net effect of any minority interest in the income and expense items as a lump sum in this item.

Section B — Number of Employees and Employee Compensation

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

a. Wages and salaries — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees. Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Include employer contributions to benefit funds in "employee benefit plans" as discussed below.)

Include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

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

• Section C — Balance Sheet of Foreign Affiliate

- 54. Current assets** — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 60 (current liabilities and long-term debt). Include current trade accounts receivable, notes receivable, and other current receivables. Include certificates of deposits (CDs) representing cash on deposit with others and coming due within 12 months of the balance sheet date. Report CDs coming due more than 12 months from the balance sheet date in item 58 (other noncurrent assets). Include inventories and other current assets, including land held for resale and current marketable securities.
- 55. Property, plant, and equipment, gross** — Report gross book value of land, timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS 13. **Exclude** all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. Insurance companies see **Special Instructions**, B.2., page 15.)
- 58. Other noncurrent assets** — Include the noncurrent portion of CDs representing cash on deposit with others and coming due more than 12 months from the balance sheet date; other equity investments, whether carried at cost or on the equity basis; other noncurrent investments; intangible assets net of amortization; noncurrent marketable securities; noncurrent accounts and trade notes receivable net of allowance for doubtful items; and any other noncurrent assets not reported elsewhere. Report credit balances in these accounts in item 61 (other noncurrent liabilities).
- 60. Current liabilities and long-term debt** — Include current trade accounts and trade notes payable; overdrafts, other current liabilities and long-term debt. Include intercompany debt and debt with unaffiliated parties. Also include lease obligations capitalized per FAS 13 with an original maturity of more than one year or with no stated maturity.
- 61. Other noncurrent liabilities** — Include noncurrent items but exclude long-term debt. Include deferred taxes and minority interest in consolidated subsidiaries. Report debit balances in these accounts in item 58 (other noncurrent assets). Exclude long-term intercompany debt (include in item 60).
- 63. Capital stock and additional paid-in capital** — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.
- 64. Retained earnings (deficit)** — Include earnings retained by the corporation and legally available for dividends and earnings voluntarily restricted.
- 66. All other components** — Include the cumulative balance of unrealized gains and losses due to changes in the valuation of available-for-sale securities per FAS 115 and any other comprehensive income items required to be displayed separately from retained earnings as per FAS 130.

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

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

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

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

• Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings

77. Dividends and distributed earnings — Report this item based on the books of the U.S. Reporter. Report amount received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection as a reduction to the intercompany account item 79.

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

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

79.—80.

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

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

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

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

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

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

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

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

Obtain the closing net book value of leased equipment from the books of the foreign affiliate.

• Section C — Change in U.S. Reporter’s Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate

82.—84.

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

85.—87.

Decrease in U.S. Reporter’s Equity Interest in This Affiliate — For an affiliate that is sold, report the sale price in item 85 or 87 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in column 1 of items 79 and 80) as zero. If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.

For investments written off, enter zero in items 85-87. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 83 as a capital contribution.

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

Include amounts for which payment was made in-kind. If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 79 and 80).

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

92. Charges for use of tangible property — Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 2004 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for the part of FY 2004 that the lease was in existence.)

93. Allocated expenses and sales of services — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" (item 44 of this form and item 40 of Form BE-10A) by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service (item 41 of this form and item 37 of Form BE-10A). Telecommunications carriers should **not** include receipts and payments for message telephone services. Report data for these services on Form BE-20 (Benchmark) or BE-25 (Quarterly Survey of Transactions between U.S. and Unaffiliated Foreign Persons in Selected Services and in Intangible Assets).

95. Allocated expenses and sales of services by type —

a. Accounting, auditing, and bookkeeping services — Receipts and payments for services related to recording of commercial transactions for businesses and others; preparation of financial statements, budgets, tax returns, billing, payroll, and other financial records; auditing and examination of accounting records and financial statements. Exclude data processing and tabulating services; instead, include them in computer and information services.

b. Computer and information services — Receipts and payments for:

- 1.** Data entry processing (both batch and remote), and tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web site design); integrated hardware/software systems; and other computer services (e.g., timesharing, maintenance, web site management, and repair).
- 2.** Business and economic data base services, including business news, stock quotation, and financial information services; medical legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.

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

c. Financial services — Receipts and payments for the following types of financial services:

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

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

DO NOT report as financial services:

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

d. Insurance services — Column 1 includes amounts received by the U.S. Reporter from the foreign insurance affiliate for losses incurred by the U.S. Reporter under primary insurance sold to the U.S. Reporter by the foreign affiliate. Column 2 includes premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate.

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

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

EXCLUDES the following types of services:

Computer consulting services — (include in other.)

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

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

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

f. Research, development, and testing services — Receipts and payments between the U.S. Reporter and the foreign affiliate for commercial and noncommercial research, product development services, and testing services.

g. Transportation — Column 1 includes amounts received by the U.S. Reporter from the foreign affiliate for carrying goods from the United States to foreign destinations and between foreign destinations. Column 2 includes amounts paid by the U.S. Reporter to the foreign affiliate for carrying goods from foreign countries to U.S. destinations or between foreign destinations.

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

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

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

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

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

108.—111.

Employment by Standard Occupation Classification (SOC)

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

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

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

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

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

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

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

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 43:

- impairment losses as defined by FAS 115,,
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FAS 142.

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

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

2. Real estate companies — Include in item 43:

- impairment losses, as defined by FAS 144,
- goodwill impairment as defined by FAS 142, and

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

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

100. Distribution of sales or gross operating revenues — Report the source of real estate rental income in columns 2 through 7 based on the location of the property. Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 7 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

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

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

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

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

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

B. Special instructions for insurance companies

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

a. Sales or gross operating revenues, excluding sales taxes (item 41) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments

in unconsolidated business enterprises that is to be reported in item 42 and exclude certain realized and unrealized gains or losses that are to be reported in item 43.

- b. Certain realized and unrealized gains (losses) (item 43) — See *Special Instructions*, A.1.
- c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 46) — Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.
- d. Current assets (item 54) — Include current items such as agent’s balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.
- e. Current liabilities and long-term debt (item 60) — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.
- f. Expenditures for property, plant, and equipment (item 73) — Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent assets").

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

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

MINING

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

UTILITIES

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

CONSTRUCTION

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

MANUFACTURING

- 3111 Animal foods
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 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
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals

- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals
- 3254 Pharmaceuticals and medicines
- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills and ferroalloys
- 3312 Steel products from purchased steel
- 3313 Alumina and aluminum production and processing
- 3314 Nonferrous metal (except aluminum) production and processing
- 3315 Foundries
- 3321 Forging and stamping
- 3322 Cutlery and handtools
- 3323 Architectural and structural metals
- 3324 Boilers, tanks, and shipping containers
- 3325 Hardware
- 3326 Spring and wire products
- 3327 Machine shops; turned products; and screws, nuts, and bolts
- 3328 Coating, engraving, heat treating, and allied activities
- 3329 Other fabricated metal products
- 3331 Agriculture, construction, and mining machinery
- 3332 Industrial machinery
- 3333 Commercial and service industry machinery
- 3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
- 3335 Metalworking machinery
- 3336 Engines, turbines, and power transmission equipment
- 3339 Other general purpose machinery
- 3341 Computer and peripheral equipment
- 3342 Communications equipment
- 3343 Audio and video equipment
- 3344 Semiconductors and other electronic components
- 3345 Navigational, measuring, electromedical, and control instruments
- 3346 Manufacturing and reproducing magnetic and optical media
- 3351 Electric lighting equipment
- 3352 Household appliances
- 3353 Electrical equipment
- 3359 Other electrical equipment and components

- 3361 Motor vehicles
- 3362 Motor vehicle bodies and trailers
- 3363 Motor vehicle parts
- 3364 Aerospace products and parts
- 3365 Railroad rolling stock
- 3366 Ship and boat building
- 3369 Other transportation equipment
- 3370 Furniture and related products
- 3391 Medical equipment and supplies
- 3399 Other miscellaneous manufacturing

WHOLESALE TRADE

MERCHANT WHOLESALERS, DURABLE GOODS

- 4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers
- 4232 Furniture and home furnishing merchant wholesalers
- 4233 Lumber and other construction materials merchant wholesalers
- 4234 Professional and commercial equipment and supplies merchant wholesalers
- 4235 Metal and mineral (except petroleum) merchant wholesalers
- 4236 Electrical and electronic goods merchant wholesalers
- 4237 Hardware, and plumbing and heating equipment and supplies merchant wholesalers
- 4238 Machinery, equipment, and supplies merchant wholesalers
- 4239 Miscellaneous durable goods merchant wholesalers

MERCHANT WHOLESALERS NONDURABLE GOODS

- 4241 Paper and paper product merchant wholesalers
- 4242 Drugs and druggists’ sundries merchant wholesalers
- 4243 Apparel, piece goods, and notions merchant wholesalers
- 4244 Grocery and related product merchant wholesalers
- 4245 Farm product raw material merchant wholesalers
- 4246 Chemical and allied products merchant wholesalers
- 4247 Petroleum and petroleum products merchant wholesalers
- 4248 Beer, wine, and distilled alcoholic beverage merchant wholesalers
- 4249 Miscellaneous nondurable goods merchant wholesalers

ELECTRONIC MARKETS AND AGENTS AND BROKERS

- 4251 Wholesale electronic markets and agents and brokers

SUMMARY OF INDUSTRY CLASSIFICATIONS

RETAIL TRADE

- 4410 Motor vehicle and parts dealers
- 4420 Furniture and home furnishings stores
- 4431 Electronics and appliance stores
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage stores
- 4461 Health and personal care stores
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories stores
- 4510 Sporting goods, hobby, book, and music stores
- 4520 General merchandise stores
- 4530 Miscellaneous store retailers
- 4540 Nonstore retailers

TRANSPORTATION AND WAREHOUSING

- 4810 Air transportation
- 4821 Rail transportation
- 4833 Petroleum tanker operations
- 4839 Other water transportation
- 4840 Truck transportation
- 4850 Transit and ground passenger transportation
- 4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
- 4868 Other pipeline transportation
- 4870 Scenic and sightseeing transportation
- 4880 Support activities for transportation
- 4920 Couriers and messengers
- 4932 Petroleum storage for hire
- 4939 Other warehousing and storage

INFORMATION

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

FINANCE AND INSURANCE

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

REAL ESTATE AND RENTAL AND LEASING

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

MANAGEMENT OF COMPANIES AND ENTERPRISES

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

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

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

EDUCATIONAL SERVICES

- 6110 Educational services

HEALTH CARE AND SOCIAL ASSISTANCE

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

ARTS, ENTERTAINMENT, AND RECREATION

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

ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation
- 7220 Food services and drinking places

OTHER SERVICES

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

PUBLIC ADMINISTRATION

- 9200 Public administration

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued				
9. Identification of foreign affiliate parent(s) — If there is an entry in item 7, — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (c) the name of the foreign affiliate that holds a direct ownership interest in it.				
Foreign affiliate holding direct ownership interest in this foreign affiliate			Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a) (c)	
Name and ID Number <i>Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i> (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate Close FY 2004 (b)		
a. 1191	1	2		
b. 1192	1	2		
c. TOTAL —————→ 1021		2		
10. What is the major product produced or sold, or the major service performed, by this foreign affiliate? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets.") <div>1029</div>				
11. Industry classification of foreign affiliate (based on sales or gross operating revenues) — Enter the 4-digit International Surveys Industry (ISI) code(s) for the industry group that accounts for the largest amount of the affiliate's sales. A list, and an explanation of, the ISI codes are given in the Guide to Industry Classifications for International Surveys, 2002 . A summary list of ISI codes is included on Forms BE-10B(LF) and (SF).			2 <div>1039</div>	
Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — <i>See Additional Instructions for Part II on page 4 of this form.</i>				
▶ Section A — Income Statement Items			Amount	
			Bil.	Mil. Thous. Dols.
12. Sales or gross operating revenues, excluding sales taxes 2041			1	
13. Certain realized and unrealized gains (losses) 2044			1	
14. Foreign income taxes – Provision for foreign income taxes for FY 2004. 2048			1	
15. Net income (loss) 2051			1	
▶ Section B — Number of Employees and Employee Compensation			Number of employees	
			1	
16. Total number of employees 2065				
17. Total employee compensation			Amount	
			Bil.	Mil. Thous. Dols.
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; AND			1	
b. Employee benefit plans — Employer expenditures for all employee benefit plans 2070			\$	
▶ Section C — Balance Sheet Items			1	
18. Property, plant, and equipment, net 2153			\$	
19. Total assets 2090			\$	
20. Total liabilities 2094			\$	
▶ Section D — Selected Data for Current Period (Do not report cumulative amount)			1	
21. Expenditures for new and used property, plant and equipment (PP&E) — PP&E includes land, timber, mineral and like rights owned, structures, machinery, equipment (special tools, and other depreciable property; construction in progress; and capitalized and expensed tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale. 2164			\$	
Part III — DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE				
Include current and long-term items and indebtedness resulting from a capital lease. <i>See Additional Instructions Part III, B. on page 20 of the BE-10B(LF) long form or page 13 of the BE-10B(SF) short form.</i>			According to books of foreign affiliate	
			Bil.	Mil. Thous. Dols.
22. Liabilities owed to the U.S. Reporter by the foreign affiliate — Close FY 2004 3153			1	
23. Receivables due to the foreign affiliate from the U.S. Reporter — Close FY 2004 3154			1	
24. BEA USE ONLY 3155	1	2	3	4

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004

FORM BE-10B Mini

ADDITIONAL INSTRUCTIONS BY ITEM

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

- 3. Country of location** — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.
- 6. Ownership interest held by U.S. Reporter named in item 1.**

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

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

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• Section A — Income Statement Items

- 12. Sales or gross operating revenues, excluding sales taxes** — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5223, 5224 5231, 5238, 5252, and 5331 report interest income on this line. Insurance companies with codes 5243 and 5249 should include gross investment income on this line.

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

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

- 13. Certain realized and unrealized gains (losses)** — See item 44 on form BE-10B(LF) long form or item 43 on form BE-10B(SF) short form.
- 14. Foreign income taxes** — Exclude production royalty payments and U.S. income taxes.
- 15. Net income (loss)** — Net income for the year, after provision for foreign income taxes, but before provision for common and preferred dividends. Include income from equity investments and realized and unrealized gains (losses) (net of income tax effects) included in the determination of net income.

• Section B — Number of Employees and Employee Compensation

- 16. Number of Employees** — Employees on the payroll at the end of FY 2004 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.
- 17. Employee Compensation** — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.

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

- a. Wages and salaries** — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Include employer contributions to benefit funds in "employee benefit plans" as discussed below.)

Include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

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

• Section C — Balance Sheet Items

- 18. Property, plant, and equipment, net** — Report **NET** book value of land, timber, mineral rights and similar rights owned. Also include net book value of structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS 13. **Exclude** all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. However, insurance companies see Special Instructions B.3.i. on page 22 of the BE-10B(LF) long form.

• Section D — Selected Data for Current Period

- 21. Expenditures for new and used property, plant, and equipment (PP&E)** — Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Do not include items the affiliate has sold under a capital lease.

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

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

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

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

28. Distribution of sales or gross operating revenues

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



U.S. DEPARTMENT OF COMMERCE
Economic and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

**2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL**

FORM **BE-10A BANK** (Report for a U.S. Reporter that is a Bank) (REV. 12/2004)

DUE DATE — A completed BE-10 report is due on the following dates:

May 31, 2005 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

June 30, 2005 for a U.S. Reporter required to file 50 or more Forms BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230 OR DELIVER REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005	BEA USE ONLY	Reporter ID Number		D
	1. Name and address of U.S. Reporter			

IMPORTANT

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

For purposes of the BE-10 survey, a "bank" is a business entity engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.

- **Who must report** — Form BE-10A BANK must be filed by each U.S. person that is a bank and has one or more foreign affiliates reportable in this survey (including any affiliates that may be reportable on Form BE-10A BANK Supplement A). Report all domestic operations (banking and nonbanking) on a fully consolidated basis. **DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A BANK.** Report data pertaining to the operations of foreign affiliates on Forms BE-10B(SF), BE-10B Mini or BE-10B BANK. See *Instruction Booklet*, Part I, for detailed reporting requirements.

Note: A U.S. Reporter that is **not** a bank but owns a majority interest in a U.S. bank, must file the bank, including all of its domestic subsidiaries or units, on Form BE-10A BANK. (However, if the bank, including its domestic subsidiaries, does not have a foreign affiliate, it is not required to report.)

- **U.S. Reporter's 2004 fiscal year** — The U.S. Reporter's financial reporting year that has an ending date in calendar year 2004. See *Instruction Booklet*, Part II.A.

- **Currency amounts — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. EXAMPLE** – If amount is \$1,334,891.00, report as 1335. If an item is between + or – \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

Bil.	Mil.	Thous.	Dols.
	1	335	

- **Additional copies** — For additional copies of BE-10 forms and instructions and the Guide to Industry Classifications for International Surveys, 2002, visit the BEA Web site www.bea.gov.

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

Public reporting burden for this BE-10 report **(comprising Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK)** is estimated to an average 110 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

MANDATORY	<p>► This survey is being conducted under the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended – hereinafter "the Act"), and the filing of reports is mandatory under Section 5(b)(2) of the Act (22 U.S.C. 3104).</p>
CONFIDENTIALITY	<p>► 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.</p>
PENALTIES	<p>► Whoever fails to report shall be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (22 U.S.C. 3105)</p> <p>Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.</p>

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — <i>Enter name and address</i>				CERTIFICATION — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.E of the <i>Instruction Booklet</i> , estimates may have been provided.			
Name							
Address							
				Authorized official's signature			Date
TELEPHONE NUMBER	Area code	Number	Extension	Print or type name and title			
FAX NUMBER	Area code	Number		Telephone number		FAX number	

<p>May we use e-mail to correspond with you to discuss questions relating to this survey, including questions that may contain information about your company that you may consider confidential? (Note that electronic mail is not inherently confidential; we will treat information we receive as confidential, but e-mail is not necessarily secure against interception by a third party.)</p>	<p>1000 1 <input type="checkbox"/> Yes — <i>If yes, please provide your e-mail address.</i> →</p> <p>2 <input type="checkbox"/> No</p>	<p>E-mail address</p> <p>1</p>
<p></p>	<p>1001</p>	<p></p>

2. Form of organization of U.S. Reporter — Mark (X) one.

1003 **1** ☐ Yes — Complete the "BE-10, CLAIM FOR NOT FILING." On the claim, mark (X) box number B.2. and enter the name and address of U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of fully consolidated U.S. domestic business enterprise. (See **Instruction Booklet**, Part I.B.1.b.) Submit the claim to BEA and forward the remainder of the BE-10 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, please contact us for further instructions.

1 **2** ☐ No — Complete the remainder of this form.

[illegible]

1005	Number 1	If you also have exempt foreign affiliates, list them on the BE-10A BANK SUPPLEMENT A and give the requested information for each. (Do not include foreign affiliates listed on the supplement in the number given here.)
------	-------------	---

	Month	Day	Year
1006	1		2004

1007	¹ 1	<input type="checkbox"/> Yes
	¹ 2	<input type="checkbox"/> No

1009	1	<input type="checkbox"/> Yes
	2	<input type="checkbox"/> No — PERMISSION MUST HAVE BEEN REQUESTED OF, AND GRANTED BY, BEA TO FILE ON AN UNCONSOLIDATED BASIS. You must file a separate Form BE-10A or BE-10A (BANK) for each unconsolidated U.S. domestic entity. <i>Enter the name under which each separate Form BE-10A or BE-10A (BANK) is being filed.</i>

9. BANKING (depository institutions — ISI code 5221)

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

Part II – SELECTED FINANCIAL AND OPERATING DATA OF U.S. REPORTER
See **Additional Instructions** for Part II on page 7 at the back of this form.

Section A — Income and Assets	Amount			
	Bil.	Mil.	Thous.	Dols.
• INCOME	1			
17. Total income	3041	\$		
	1			
18. Net income (loss) after provision for U.S. Federal, state, and local income taxes	3046			
• ASSETS	1			
19. Total assets at close of FY 2004	3371			

• ADDENDUM				
20. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred				
Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (life insurance carriers).				
a. Of the total sales and gross operating revenues reported in item 15, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?				
3047	1 1	<input type="checkbox"/> Yes – Answer items b and c		
	1 2	<input type="checkbox"/> No – Skip to item 21		
NOTE: Complete items b and c ONLY if item a is answered "Yes."				
b. Premiums earned – Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.				
3048	\$	1		
c. Losses incurred — Report losses incurred for the insurance products covered by b. above. Exclude loss adjustment expenses and losses that relate to annuities. Also exclude losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.				
For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.				
For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.				
3049	\$	1		

Section B — Distribution of Sales or Gross Operating Revenues												
21. Sales or gross operating revenues, excluding sales taxes Column (1) must equal item 15, column (2).	TOTAL Column (1) equals the sum of columns (2) and (3) (1)				Sales to U.S. persons (2)				Sales to foreign persons (3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
	1				2				4			
	3147	\$			\$				\$			

Section C — Number of Employees and Employee Compensation												
NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004, including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.												
EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers including cash payments, payments in-kind, and employer expenditures for employee benefit plans including those mandated by government statute, such as the employer's share of Social Security taxes. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.												
22. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year.												
3253												
23. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of												
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and												
b. Employee benefit plan — Employer expenditures for all employee benefit plans												
3257												
Section D — Interest												
24. Interest income — Interest received or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in item 17. Do not net against interest expensed, item 25.												
3587												
25. Interest expensed or capitalized — Interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 24.												
3588												
26. BEA USE ONLY	1	2	3	4								
1029												

Remarks

LISTING OF FOREIGN AFFILIATES
With Assets, Sales or Gross Operating Revenues, AND Net Income (loss)
of \$10 Million or Less

Name of U.S. Reporter

Name of foreign affiliate	Country of location	Primary industry code ¹	Total assets			Total liabilities			Sales or gross operating revenues			Net income (loss) after foreign income tax			Number of employees	Debt and intercompany balances between U.S. Reporter and foreign affiliate ³							
			(4)			(5)			(6)			(7)				(8)			(9)			Owed to foreign affiliate by U.S. Reporter (10)	
			Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		Mil.	Thous.	Dols.					
1		3	4		5		6		7		8	9		10									
5002		2 BEA USE ONLY	\$		\$		\$		\$														
1		U.S. Reporter's percentage of ownership ²	→												11		%	→			12		%
5003		3	4		5		6		7		8	9		10									
1		U.S. Reporter's percentage of ownership ²	→												11		%	→			12		%
5004		2 BEA USE ONLY																					
1		3	4		5		6		7		8	9		10									
5005		U.S. Reporter's percentage of ownership ²	→												11		%	→			12		%
1		2 BEA USE ONLY																					
5006		3	4		5		6		7		8	9		10									
1		U.S. Reporter's percentage of ownership ²	→												11		%	→			12		%
5007		2 BEA USE ONLY																					
5008		3	4		5		6		7		8	9		10									
1		U.S. Reporter's percentage of ownership ²	→												11		%	→			12		%
5009		2 BEA USE ONLY																					
1		3	4		5		6		7		8	9		10									
5010		U.S. Reporter's percentage of ownership ²	→												11		%	→			12		%

¹See Form BE-10B BANK pages 11 and 12 or *Guide to Industry Classification for International Surveys, 2002*, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

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

³For bank affiliate, report U.S. Reporter's permanent debt investment in col. 9 and leave col. 10 blank. See BE-10B BANK, Part III, Section B.

FORM **BE-10A BANK Supplement A**
(REV. 12/2004)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

LISTING OF FOREIGN AFFILIATES
With Assets, Sales or Gross Operating Revenues, AND Net Income (loss)
of \$10 Million or Less

Name of U.S. Reporter

Reporter ID Number

D

Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)		Total liabilities (5)		Sales or gross operating revenues (6)		Net income (loss) after foreign income tax (7)		Number of employees (8)	Debt and intercompany balances between U.S. Reporter and foreign affiliate ³			
												Owed to U.S. Reporter by foreign affiliate (9)		Owed to foreign affiliate by U.S. Reporter (10)	
			Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.		Mil.	Thous.	Mil.	Thous.
<div>1</div>		3	4		5		6		7		8	9		10	
			\$		\$		\$		\$			\$		\$	
5011	<div>2</div> BEA USE ONLY	U.S. Reporter's percentage of ownership ²	Direct (11) —————>												
		3	4		5		6		7		8	9		10	
5012	<div>2</div> BEA USE ONLY	U.S. Reporter's percentage of ownership ²	Direct (11) —————>												
		3	4		5		6		7		8	9		10	
5013	<div>2</div> BEA USE ONLY	U.S. Reporter's percentage of ownership ²	Direct (11) —————>												
		3	4		5		6		7		8	9		10	
5014	<div>2</div> BEA USE ONLY	U.S. Reporter's percentage of ownership ²	Direct (11) —————>												
		3	4		5		6		7		8	9		10	
5015	<div>2</div> BEA USE ONLY	U.S. Reporter's percentage of ownership ²	Direct (11) —————>												
		3	4		5		6		7		8	9		10	
5016	<div>2</div> BEA USE ONLY	U.S. Reporter's percentage of ownership ²	Direct (11) —————>												
		3	4		5		6		7		8	9		10	
5017	<div>2</div> BEA USE ONLY	U.S. Reporter's percentage of ownership ²	Direct (11) —————>												
		3	4		5		6		7		8	9		10	
5018	<div>2</div> BEA USE ONLY	U.S. Reporter's percentage of ownership ²	Direct (11) —————>												
		3	4		5		6		7		8	9		10	
5019	<div>2</div> BEA USE ONLY	U.S. Reporter's percentage of ownership ²	Direct (11) —————>												
		3	4		5		6		7		8	9		10	
<div><div><div>¹ See Form BE-10B BANK pages 11 and 12 or Guide to Industry Classification for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.</div><div>² To calculate indirect ownership percentages — See Instruction Booklet, Part I.A.2.</div><div>³ For bank affiliate, report U.S. Reporter's permanent debt investment in col. 9 and leave col. 10 blank. — See BE-10B BANK, Part III, Section B. Use additional sheets, if necessary, to account for all affiliates.</div></div><div>Page No. of pages of this Supplement A</div></div>															

Page 6

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

Part I — IDENTIFICATION OF U.S. REPORTER

9.—15.

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

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

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

17. Total income — include:

- a. Sales or gross operating revenues.
- b. Income from equity investments in affiliates (domestic and foreign). For affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends.
- c. Certain realized and unrealized gains (losses). Report **gross before** income tax effect. Include:
 - 1. Sales or disposition of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies;
 - 2. Sales or disposition of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. Exclude gains or losses from the sale of inventory assets in the ordinary course of trade or business;
 - 3. Goodwill impairment as defined by FAS 142;
 - 4. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. Exclude actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;
 - 5. Disposals of discontinued operations. Exclude income from the operations of a discontinued segment. Report such income as part of your income from operations in items 9 through 14;

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

8. The cumulative effect of a change in accounting principle.

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

d. Other income

23. Total employee compensation

Wages and salaries — Report gross earnings of all employees before deduction of employees’ payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer.

Include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

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



U.S. DEPARTMENT OF COMMERCE
Economic and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL

FORM BE-10B BANK (Report for Foreign Affiliate that is a Bank) (REV. 12/2004)

DUE DATE — A complete BE-10 report is due on the following dates:
May 31, 2005 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK
June 30, 2005 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230 OR DELIVER REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005	BEA USE ONLY	Affiliate ID Number		E
	1. Name of U.S. Reporter of foreign affiliate — <i>Same as item 1, Form BE-10A or BE-10A BANK</i>			
2. Name of foreign affiliate being reported — <i>Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Form BE-577.</i>				

IMPORTANT

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

For purposes of the BE-10 survey, a "bank" is a business entity engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, savings banks, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.

- Who must report** — The U.S. Reporter must file Form BE-10B BANK for each bank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$10 million (positive or negative) at any time during the affiliate's 2004 fiscal year. See **Instruction Booklet**, Part I, for detailed reporting requirements.
- Foreign affiliate's 2004 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 2004. See **Instruction Booklet**, Part II.A.
- Translation of foreign currency financial and operating** data into U.S. dollars — Use U.S. generally accepted accounting principles (FAS 52). See **Instruction Booklet**, Part IV.B.
- Currency amounts — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter** amounts in the shaded portions of each line. **EXAMPLE** – If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.
- Contact us for help** — Telephone: 202–606–5566; FAX: 202–606–5312 or 5317; E-mail: be10/11@bea.gov.

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See **Additional Instructions** for Part I on page 10 at the back of this form.

3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in different countries or in different 4-digit industries. See the **Instruction Booklet**, Part I.B.2.d.(1). If your answer to this question is 2 or more, you must complete **Supplement B (page 9)** of this report.

1003	Number
	1

4. Does this foreign affiliate have a direct equity interest in other foreign affiliates, including branches of this affiliate, that are not fully consolidated in this BE-10B(BANK)? – *Mark (X) one.*

1004	<table><tr><td>1</td><td>1</td></tr><tr><td>2</td><td></td></tr></table>	1	1	2		<input type="checkbox"/> Yes — Complete Supplement A (page 8) of this Form BE-10B BANK.
1	1					
2						
	<table><tr><td>1</td><td>2</td></tr></table>	1	2	<input type="checkbox"/> No		
1	2					

5. Form of organization of this foreign affiliate — *Mark (X) one.*

1005	<table><tr><td>1</td><td>1</td></tr></table>	1	1	<input type="checkbox"/> Corporation	<table><tr><td>1</td><td>2</td></tr></table>	1	2	<input type="checkbox"/> Branch	<table><tr><td>1</td><td>3</td></tr></table>	1	3	<input type="checkbox"/> Partnership	<table><tr><td>1</td><td>4</td></tr></table>	1	4	<input type="checkbox"/> Other — <i>Specify</i>
1	1															
1	2															
1	3															
1	4															

6. Country of incorporation or organization of this foreign affiliate — *Mark (X) one.*

1006	<table><tr><td>1</td><td>601</td></tr><tr><td>2</td><td>202</td></tr><tr><td>1</td><td>100</td></tr><tr><td>1</td><td>650</td></tr></table>	1	601	2	202	1	100	1	650	<input type="checkbox"/> Australia <input type="checkbox"/> Brazil <input type="checkbox"/> Canada <input type="checkbox"/> China	<table><tr><td>1</td><td>307</td></tr><tr><td>1</td><td>308</td></tr><tr><td>1</td><td>611</td></tr><tr><td>1</td><td>314</td></tr></table>	1	307	1	308	1	611	1	314	<input type="checkbox"/> France <input type="checkbox"/> Germany <input type="checkbox"/> Hong Kong <input type="checkbox"/> Italy	<table><tr><td>1</td><td>614</td></tr><tr><td>1</td><td>213</td></tr><tr><td>1</td><td>319</td></tr><tr><td>1</td><td>325</td></tr></table>	1	614	1	213	1	319	1	325	<input type="checkbox"/> Japan <input type="checkbox"/> Mexico <input type="checkbox"/> Netherlands <input type="checkbox"/> Switzerland	<table><tr><td>1</td><td>327</td></tr><tr><td>1</td><td></td></tr></table>	1	327	1		<input type="checkbox"/> United Kingdom <input type="checkbox"/> Other — <i>Specify</i>
	1	601																																		
	2	202																																		
	1	100																																		
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1	614																																			
1	213																																			
1	319																																			
1	325																																			
1	327																																			
1																																				

7. Country of location — Country in which this foreign affiliate's physical assets are located or where its primary activity is carried out — *Mark (X) one.*

1007	<table><tr><td>1</td><td>601</td></tr><tr><td>1</td><td>202</td></tr><tr><td>1</td><td>100</td></tr><tr><td>1</td><td>650</td></tr></table>	1	601	1	202	1	100	1	650	<input type="checkbox"/> Australia <input type="checkbox"/> Brazil <input type="checkbox"/> Canada <input type="checkbox"/> China	<table><tr><td>1</td><td>307</td></tr><tr><td>1</td><td>308</td></tr><tr><td>1</td><td>611</td></tr><tr><td>1</td><td>314</td></tr></table>	1	307	1	308	1	611	1	314	<input type="checkbox"/> France <input type="checkbox"/> Germany <input type="checkbox"/> Hong Kong <input type="checkbox"/> Italy	<table><tr><td>1</td><td>614</td></tr><tr><td>1</td><td>213</td></tr><tr><td>1</td><td>319</td></tr><tr><td>1</td><td>325</td></tr></table>	1	614	1	213	1	319	1	325	<input type="checkbox"/> Japan <input type="checkbox"/> Mexico <input type="checkbox"/> Netherlands <input type="checkbox"/> Switzerland	<table><tr><td>1</td><td>327</td></tr><tr><td>1</td><td></td></tr></table>	1	327	1		<input type="checkbox"/> United Kingdom <input type="checkbox"/> Other — <i>Specify</i>
	1	601																																		
	1	202																																		
	1	100																																		
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1	213																																			
1	319																																			
1	325																																			
1	327																																			
1																																				

8. This foreign affiliate's financial books and records are kept in — *Mark (X) one.*

1008	<table><tr><td>1</td><td>1</td></tr><tr><td>2</td><td></td></tr><tr><td>3</td><td></td></tr></table>	1	1	2		3		<input type="checkbox"/> The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in Euro Area countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.) <input type="checkbox"/> U.S. dollars <input type="checkbox"/> A foreign currency which is not that of the country of location of the affiliate as given in item 7
	1	1						
	2							
3								

		Month	Day	Year
1009	1			2004

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

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

10. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2004?

1010

1

1

☐ **Yes, and this is its initial report** — Affiliate was not previously reported

If "Yes," did the U.S. Reporter — *Mark (X) one*

2

1

☐ Establish the foreign affiliate?

2

2

☐ Acquire a voting interest of 10 percent or more in an existing foreign company from a foreign person?

2

3

☐ Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — *Give name and address of U.S. person.*

1

2

☐ **Yes, and this is its final report** —

If "Yes," was the affiliate — *Mark (X) one*

2

4

☐ Merged or reorganized?

Sold:

2

5

☐ to a U.S. person? — *Give name and address of U.S. person.*

2

6

☐ to a foreign person?

2

7

☐ Liquidated?

2

8

☐ Seized?

1

3

☐ **No**

Enter date

Month

Year

3

Enter date

Month

Year

3

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2004 that caused FY 2003 data to be restated? *Mark (X) one.*

1011

1

1

☐ Yes — *Report all close FY 2003 data before restatement, unless otherwise specified.*

1

2

☐ No

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — <i>Enter percent of ownership, to a tenth of one percent, based on voting stock if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held directly by</i>	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	2004 (1)	2003 (2)	2004 (3)	2003 (4)
	1	2	3	4
12. U.S. Reporter named in item 1 — Report equity interest and voting interest.	1012	. %	. %	. %
13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — <i>If entry is made here, complete items 20 and 21.</i>	1013	. %	. %	. %
14. Other U.S. Reporter(s) of this foreign affiliate — <i>If entry is made here, item 22 must be "Yes."</i>	1014	. %	. %	. %
15. Foreign affiliate(s) of other U.S. Reporter(s) — <i>If entry is made here, item 22 must be "Yes."</i>	1015	. %	. %	. %
16. Other U.S. persons	1016	. %	. %	. %
17. Foreign persons in this affiliate's country of location (not reported above)	1017	. %	. %	. %
18. All other foreign persons (not reported above)	1018	. %	. %	. %
19. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — <i>Sum of items 12 through 18</i>	1019	100.0 %	100.0 %	
20. Indirect ownership — <i>If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.A.2., for instructions on how to calculate indirect ownership percentages.</i>	1020	. %	. %	. %
21. Identification of foreign affiliate parent(s) — <i>If there is an entry in item 13, column (3) or column (4) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.</i>				

Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number <i>Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i> (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 2004 (b)	Close FY 2003 (c)	
a. 1191	1	2 . %	3 . %	
b. 1192	1	2 . %	3 . %	
c. 1193	1	2 . %	3 . %	
d. TOTAL — <i>Must equal percentages entered in Item 13</i> —————→ 1021		2 . %	3 . %	

BE-10B BANK

Affiliate ID Number

E

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

22. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this foreign affiliate’s voting rights? Mark (X) one.

1022

1

1

☐ Yes — Item 14 or 15 on page 2 must have an entry, and either item 23 or 24 must be completed. See **Instruction Booklet**, Part I.C.2.b.(2).

1

2

☐ No — Skip to item 29

23. If the answer to item 22 is "Yes," and the U.S. Reporter named in item 1 is submitting the Part II data (i.e., the "complete" report) for this foreign affiliate — Give name(s) and mailing address(es) of the other U.S. Reporter(s) who is (are) not submitting the data.

Name	Mailing address

24. If the answer to item 22 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Part II data (i.e., is submitting a "partial" report) for this foreign affiliate — Give name and mailing address of U.S. Reporter who is submitting the data.

25. BEA USE ONLY	1025	1	2	3	4	5
26. BEA USE ONLY	1026	1	2	3	4	5
27. BEA USE ONLY	1027	1	2	3	4	5
28. BEA USE ONLY	2064	1	2	3	4	5

Industry classification of foreign affiliate (based on sales or gross operating revenues) — Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code. For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2002**. For an inactive affiliate, enter an ISI code based on its last active period. See **Additional Instructions** for Part I on page 10, at the back of this form.

29. Banking industry — (depository institutions — ISI code 5221 — or nondepository branches and agencies — ISI code 5229)

1030

1

5221

\$

1031

1

5229

30. 2nd largest gross operating revenues

1032

1

2

31. 3rd largest gross operating revenues

1033

1

2

32. 4th largest gross operating revenues

1034

1

2

33. Gross operating revenues not accounted for above

1037

2

34. TOTAL GROSS OPERATING REVENUES — Sum of items 29 through 33 (must equal item 41, column (1).)

1038

2

\$

35. BEA USE ONLY	1039	1	2	3	4	5
36. BEA USE ONLY	1040	1	2	3	4	5

Remarks

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE																	
Section A — Income and Related Items — See <i>Additional Instructions</i> for Part II, Section A, on page 10 at the back of this form. 37. Certain realized and unrealized gains (losses) — Read the following instructions carefully as they are based on economic accounting concepts and in some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. Report gains (losses) resulting from: a. Sales or disposition of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies; b. Sales or disposition of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. <u>Exclude</u> gains or losses from the sale of inventory assets in the ordinary course of trade or business; c. Goodwill impairment as defined by FAS 142; d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. <u>Exclude</u> actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors; e. Disposals of discontinued operations. <u>Exclude</u> income from the operations of a discontinued segment. Report such income as part of your income from operations in items 34 and 41; f. Re-measurement of foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; g. Extraordinary, unusual, or infrequently occurring items that are material. <u>Include</u> losses from accidental damage or disasters, after estimated insurance reimbursement. <u>Include</u> other material items, including write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <u>Exclude</u> legal judgments; h. The cumulative effect of a change in accounting principle. <div>2044</div>														Amount			
														Close of FY 2004			
														Bil.	Mil.	Thous.	Dols.
														1			
														\$			
38. TOTAL INCOME <div>2046</div>														1			
														\$			
39. NET INCOME (LOSS) after provision for foreign income taxes <div>2051</div>														1			
														\$			
40. Provision for loan loss — Amount charged to the loan loss reserve account during FY 2004 <div>2052</div>														1			
														\$			
Distribution of Sales or Gross Operating Revenues																	
41. Sales or gross operating revenues, excluding sales taxes Column (1) equals item 34 column (2). <div>2054</div>	TOTAL <i>Column (1) equals the sum of columns (2), (3), and (4)</i> (1)				Local sales (2)				Sales to U.S. persons (3)				Sales to other countries (4)				
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
	1				3				4				7				
	\$				\$				\$				\$				

Section B — Number of Employees and Employee Compensation — See <i>Additional Instructions</i> Part II, Section B, on page 10 at the back of this form. NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate. EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.														Number of employees							
														42. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year <div>2065</div>				1			
														43. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and b. Employee benefit plans — Employer expenditures for all employee benefit plans <div>2070</div>				Amount			
Bil.	Mil.	Thous.	Dols.																		
1																					
				\$																	

Section C — Interest														1			
44. Interest income — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in item 38. Do not net against interest expensed, item 45. <div>2124</div>														\$			
45. Interest expensed or capitalized — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 44. <div>2125</div>														\$			
46. BEA USE ONLY <div>2076</div>	1	2	3	4													

Remarks

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

Page 4

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

Section D — Balance Sheet — See *Additional Instructions* for Part II, Section D on page 10 at the back of this form.

BALANCES

Close FY 2004
(1)

Close FY 2003
(unrestated)
(2)

Bil. Mil. Thous. Dols.

Bil. Mil. Thous. Dols.

1

2

47. TOTAL ASSETS

2090

\$

48. TOTAL LIABILITIES

2094

OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 49 through 54.

49. Capital stock and additional paid-in capital

2095

1

2

50. Retained earnings (deficit)

2096

1

2

Accumulated other comprehensive income (loss)

Close FY 2004
(1)

Close FY 2003
(Unrestated)
(2)

Bil. Mil. Thous. Dols.

Bil. Mil. Thous. Dols.

51. Translation adjustment component

2097

1

2

\$

\$

52. All other components

2098

1

2

\$

\$

53. Total accumulated other comprehensive income (loss) —
Equals sum of 51 and 52.

2099

1

2

54. Other — Include involuntarily (or legally) restricted earnings — Specify

2100

1

2

55. TOTALS OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) —
Equals item 47 minus item 48 and, equals the sum of items 49, 50, 53, and 54.

2101

\$

\$

OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 56 and 57.

56. TOTAL OWNERS' EQUITY (UNINCORPARATED FOREIGN AFFILIATE) —
Equals item 47 minus item 48.

2102

\$

\$

57. Translation adjustment — Cumulative amount at year end (per FAS 52) —
That portion of item 56 representing the affiliate's cumulative translation adjustment account.

2103

1

2

58. BEA USE ONLY

2165

1

2

Remarks

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

Use Part III to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and the foreign affiliate.

59. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate’s 2004 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.

3144

1

1

Yes —

If "Yes" were the equity securities of this affiliate listed or publicly traded on a securities exchange at the end of FY 2004?

2

1

Yes — Enter the number of shares the U.S. Reporter directly held and the market price per share at the end of FY 2004. Continue with item 60.

2

2

No — Continue with item 60.

1

2

No — Complete only items 68 through 70 and 82 through 86 of Part III and then continue with the Supplement A (page 8).

Close FY 2004

Number of shares

(1)

Price per share

(2)

Dollars

Cents

3

4

\$

.

Section A — U.S. Reporter’s Equity in Foreign Affiliate’s Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 10 at the back of this form.

Enter the amounts which represent the U.S. Reporter’s equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the directly held equity interest.

60. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter’s share of net income (loss), item 39.

3145

\$

61. Certain realized and unrealized gains (losses) included in net income — U.S. Reporter’s share of item 37.

3146

1

62. Foreign income taxes on certain realized and unrealized gains (losses) included in net income — Enter the portion of foreign income taxes that is taxes on item 61.

3147

1

63. Change during fiscal year 2004 in the accumulated other comprehensive income (loss) balance (excluding the translation adjustment component) reported on line 53 (all other components) of the balance sheet.

3148

1

64. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount

3149

1

65. Tax withheld on dividends or distributed earnings in item 64.

3150

1

66. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 64 minus item 65)

3151

1

67. BEA USE ONLY

3152

1

Section B — Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate — See Additional Instructions for Part III, Section B, on page 10 at the back of this form.

If the U.S. Reporter is a bank (i.e., filed a Form BE-10A BANK), complete item 68. Include in item 68 only amounts the U.S. Reporter considers to be permanent debt investment in the affiliate. Interest receipts reported in item 82 should relate only to this permanent debt investment. Note: If the U.S. Reporter is a bank, do not report permanent debt investment or the U.S. Reporter’s equity investment in the affiliate (sections B and C) on the Treasury International Capital Forms BL-1, 2, BC, and BQ-1, 2.

If the U.S. Reporter is **NOT** a bank (i.e., filed a Form BE-10A), complete items 69 and 70. Report in items 69 and 70 all current and long-term intercompany receivables and payables between the nonbank U.S. Reporter and the foreign affiliate. Item 82 should reflect interest on **all** debt, whether or not the debt is permanent. These amounts are not reported on Treasury International Capital Forms.

If the U.S. Reporter IS a BANK:

68. U.S. Reporter’s permanent debt investment in affiliate — Report loans from the U.S. Reporter that do not arise from the Reporter’s or affiliate’s normal banking business. Report only the U.S. Reporter’s "permanent" debt investment.

3113

If the U.S. Reporter IS NOT a BANK:

69. Liabilities owed to the U.S. Reporter by the foreign affiliate

3153

70. Receivables due to the foreign affiliate from the U.S. Reporter

3154

71. BEA USE ONLY

3155

According to books of foreign affiliate

Close FY 2004

(1)

Bil. Mil. Thous. Dols.

1

\$

Close FY 2003 (unrestated)

(2)

Bil. Mil. Thous. Dols.

2

\$

According to books of U.S. Reporter

Close FY 2004

(3)

Bil. Mil. Thous. Dols.

3

\$

Close FY 2003 (unrestated)

(4)

Bil. Mil. Thous. Dols.

4

\$

Remarks

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

Page 6

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

Section C — Change in U.S. Reporter’s Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Instructions for Part III, Section C, on page 10 at the back of this form.

Report transactions during the year that changed the U.S. Reporter’s equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income or (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Report all amounts at transaction value, i.e., the value of the consideration given (received) by the U.S. Reporter.

• INCREASE IN U.S. REPORTER’S EQUITY INTEREST IN THIS AFFILIATE		Amount			
		Bil. Mil. Thous. Dols.			
72. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter either from this affiliate or from other foreign persons		3156			
		1			
73. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify		3157			
		1			
74. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons		3158			
		1			
• DECREASE IN U.S. REPORTER’S EQUITY INTEREST IN THIS AFFILIATE		1			
75. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons		3159			
		1			
76. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify		3160			
		1			
77. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons		3161			
		1			
78. TOTAL — Equals sum of items 72, 73, and 74, minus sum of items 75, 76 and 77 —————>		3162			
		\$			
• For items 72 through 77, enter the amounts by which the transaction value —		For acquisition (1)			
		Bil. Mil. Thous. Dols.			
		1			
79. Exceeds the value carried on the books of the affiliate		3163			
		1			
80. Is less than the value carried on the books of the affiliate		3164			
		1			
81. BEA USE ONLY		3165			
		1			
		2			

Section D — Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate — See Additional Instructions for Part III, Section D, on page 11 at the back of this form. Report these items based on the books of the U.S. Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.	Receipts by U.S. Reporter from foreign affiliate								Payments by U.S. Reporter to foreign affiliate								
	Net of foreign tax withheld (1)				Foreign tax withheld (2)				Net of U.S. tax withheld (3)				U.S. tax withheld (4)				
	Bil. Mil. Thous. Dols.				Bil. Mil. Thous. Dols.				Bil. Mil. Thous. Dols.				Bil. Mil. Thous. Dols.				
	1				2				3				4				
82. Interest, include interest on capital leases	3166	1				2				3				4			
83. Royalties, license fees, and other fees for the use or sale of intangible property	3167	1				2				3				4			
84. Charges for use of tangible property	3168	1				2				3				4			
85. Allocated expenses and sales of services	3170	1				2				3				4			
86. TOTAL — Sum of items 82 through 85 —————>	3114	1				2				3				4			
87. BEA USE ONLY	3179	1				2				3				4			

Remarks

BEA USE ONLY

Affiliate ID Number

Page No. _____ of _____ pages
of this Supplement A

E

Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B BANK

LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE
(AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT
FULLY CONSOLIDATED ON THIS FORM BE-10B BANK

Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in item 2 has a direct equity interest, but which are not fully consolidated on this Form BE-10B BANK. Continue listing onto as many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B(SF), BE-10B Mini, or BE-10B BANK, or, per instructions, be listed on the BE-10A Supplement of its U.S. Reporter.					
	(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF), BE-10B Mini, or BE-10B BANK for that affiliate, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B(SF), BE-10B Mini, or BE-10B BANK, if provided, of each foreign affiliate listed in column (1)	BEA USE ONLY (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)	
				Close FY 2004 (4)	Close FY 2003 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

FORM BE-10B BANK Supplement B (12/2004)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

BEA USE ONLY

Affiliate ID Number

Page No. _____ of _____ pages
of this Supplement A

E

LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO
THE REPORTING FOREIGN AFFILIATE

Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B BANK

Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in item 2 of Form BE-10B BANK. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as needed.

NOTE — Consolidate affiliates only if they are located in the same country and are in the same 4-digit industry.

BEA USE ONLY	(1)	(2)	(3)	(4)
	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 2004 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)	
6002				. %
6003				. %
6004				. %
6005				. %
6006				. %
6007				. %
6008				. %
6009				. %
6010				. %
6011				. %
6012				. %
6013				. %
6014				. %
6015				. %

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

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

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

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

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

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

29.—34.

Gross operating revenues of foreign affiliate, by industry

If fewer than five ISI codes are used, account for total sales or gross operating revenues. Do not include realized gains or losses due to profit or loss on the sale or maturity of investments here. Instead, report them in item 37 (certain realized and unrealized gains (losses)).

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• **Section A — Income and Related Items**

38. Total income — Include the following items: —

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

• **Section B — Number of Employees and Employee Compensation**

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

Wages and salaries — Report gross earnings of all employees before deduction of employees’ payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer.

Include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

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

• **Section D — Balance Sheet**

49. Capital stock and additional paid-in capital — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.

50. Retained earnings (deficit) — Include earnings retained by the corporation and legally available for dividends and earnings voluntarily restricted.

52. All other components — Include the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FAS 115 and any other comprehensive income items required to be displayed separately from retained earnings as per FAS 130.

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

• **Section A — U.S. Reporter’s Equity in Foreign Affiliate’s Net Income, Certain Realized and Unrealized Gains (Losses), Changes in All Other Components of Accumulated Other Comprehensive Income (Loss) and Dividends or Distributed Earnings**

64. Dividends and distributed earnings — Report this item based on the books of the U.S. Reporter. Report amounts received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection in item 69 as a reduction to the intercompany account.

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

68.—70.

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

68.—69.

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

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

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

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

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

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

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

Obtain the closing net book value of leased equipment from the books of the foreign affiliate.

• **Section C — Change in U.S. Reporter’s Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate.**

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

72.—74.

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 72 or 74 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

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

75.—77.

For an affiliate that is sold, report the sale price in item 75 or 77 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in columns 1 and 3 of item 68 or in columns 1 and 3 of items 69 and 70) as zero. If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.

For investments written off, enter zero in items 75—77. Report the amount written off in item 79 or 80 column 2 as appropriate. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 73 as a capital contribution.

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

79.—80.

If the book value of the U.S. Reporter’s equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in item 79 or 80 as appropriate. For example, if the book value of an affiliate was \$10 million and the affiliate was sold for \$11 million, enter \$1 million in column 2 of item 79. Report the amount gross of U.S. income taxes, if any.

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

82.—86.

Include amounts for which payment was made in-kind. If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 69 and 70).

82. Interest — If the U.S. Reporter is a bank, interest receipts entered in this item should relate only to the permanent debt investment reported on line 68.

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

84. Charges for use of tangible property

Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one

year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 2004 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for that part of FY 2004 that the lease was in existence.)

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

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

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

MINING

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

UTILITIES

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

CONSTRUCTION

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

MANUFACTURING

- 3111 Animal foods
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 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
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals
- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals

- 3254 Pharmaceuticals and medicines
- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills and ferroalloys
- 3312 Steel products from purchased steel
- 3313 Alumina and aluminum production and processing
- 3314 Nonferrous metal (except aluminum) production and processing
- 3315 Foundries
- 3321 Forging and stamping
- 3322 Cutlery and handtools
- 3323 Architectural and structural metals
- 3324 Boilers, tanks, and shipping containers
- 3325 Hardware
- 3326 Spring and wire products
- 3327 Machine shops; turned products; and screws, nuts, and bolts
- 3328 Coating, engraving, heat treating, and allied activities
- 3329 Other fabricated metal products
- 3331 Agriculture, construction, and mining machinery
- 3332 Industrial machinery
- 3333 Commercial and service industry machinery
- 3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
- 3335 Metalworking machinery
- 3336 Engines, turbines, and power transmission equipment
- 3339 Other general purpose machinery
- 3341 Computer and peripheral equipment
- 3342 Communications equipment
- 3343 Audio and video equipment
- 3344 Semiconductors and other electronic components
- 3345 Navigational, measuring, electromedical, and control instruments
- 3346 Manufacturing and reproducing magnetic and optical media
- 3351 Electric lighting equipment
- 3352 Household appliances
- 3353 Electrical equipment
- 3359 Other electrical equipment and components
- 3361 Motor vehicles
- 3362 Motor vehicle bodies and trailers
- 3363 Motor vehicle parts
- 3364 Aerospace products and parts
- 3365 Railroad rolling stock
- 3366 Ship and boat building
- 3369 Other transportation equipment
- 3370 Furniture and related products

- 3391 Medical equipment and supplies
- 3399 Other miscellaneous manufacturing

WHOLESALE TRADE

MERCHANT WHOLESALERS, DURABLE GOODS

- 4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers
- 4232 Furniture and home furnishing merchant wholesalers
- 4233 Lumber and other construction materials merchant wholesalers
- 4234 Professional and commercial equipment and supplies merchant wholesalers
- 4235 Metal and mineral (except petroleum) merchant wholesalers
- 4236 Electrical and electronic goods merchant wholesalers
- 4237 Hardware, and plumbing and heating equipment and supplies merchant wholesalers
- 4238 Machinery, equipment, and supplies merchant wholesalers
- 4239 Miscellaneous durable goods merchant wholesalers

MERCHANT WHOLESALERS NONDURABLE GOODS

- 4241 Paper and paper product merchant wholesalers
- 4242 Drugs and druggists' sundries merchant wholesalers
- 4243 Apparel, piece goods, and notions merchant wholesalers
- 4244 Grocery and related product merchant wholesalers
- 4245 Farm product raw material merchant wholesalers
- 4246 Chemical and allied products merchant wholesalers
- 4247 Petroleum and petroleum products merchant wholesalers
- 4248 Beer, wine, and distilled alcoholic beverage merchant wholesalers
- 4249 Miscellaneous nondurable goods merchant wholesalers

ELECTRONIC MARKETS AND AGENTS AND BROKERS

- 4251 Wholesale electronic markets and agents and brokers

RETAIL TRADE

- 4410 Motor vehicle and parts dealers
- 4420 Furniture and home furnishings stores
- 4431 Electronics and appliance stores
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage stores
- 4461 Health and personal care stores
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories stores

SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

RETAIL TRADE — Continued

- 4510 Sporting goods, hobby, book, and music stores
- 4520 General merchandise stores
- 4530 Miscellaneous store retailers
- 4540 Nonstore retailers

TRANSPORTATION AND WAREHOUSING

- 4810 Air transportation
- 4821 Rail transportation
- 4833 Petroleum tanker operations
- 4839 Other water transportation
- 4840 Truck transportation
- 4850 Transit and ground passenger transportation
- 4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
- 4868 Other pipeline transportation
- 4870 Scenic and sightseeing transportation
- 4880 Support activities for transportation
- 4920 Couriers and messengers
- 4932 Petroleum storage for hire
- 4939 Other warehousing and storage

INFORMATION

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

FINANCE AND INSURANCE

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

REAL ESTATE AND RENTAL AND LEASING

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

MANAGEMENT OF COMPANIES AND ENTERPRISES

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

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

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

EDUCATIONAL SERVICES

- 6110 Educational services

HEALTH CARE AND SOCIAL ASSISTANCE

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

ARTS, ENTERTAINMENT, AND RECREATION

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

ACCOMMODATION AND FOOD SERVICES


- 7210 Accommodation
- 7220 Food services and drinking places

OTHER SERVICES

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

PUBLIC ADMINISTRATION

- 9200 Public administration

 <div>U.S. DEPARTMENT OF COMMERCE Economic and Statistics Administration BUREAU OF ECONOMIC ANALYSIS</div>		<div>2004 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD</div> <div>MANDATORY — CONFIDENTIAL</div>																					
FORM BE-10 (Claim for Not Filing) (REV. 12/2004)																							
<div>MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230</div> <div>OR</div> <div>DELIVER REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005</div>		BEA USE ONLY	Reporter ID Number																				
		1. Name and address of U.S. Reporter																					
<p>A BE-10, Benchmark Survey of U.S. Direct Investment Abroad — 2004, is required from any U.S. person that had a foreign affiliate — that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise — at any time during its 2004 fiscal year. (The U.S. person's 2004 fiscal year is defined to be the person's financial reporting year that has an ending date in calendar year 2004.)</p> <p>Section 806.4 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-10 survey respond, whether or not they are contacted by BEA.</p> <p>It also requires that persons, or their agents, who are contacted by BEA about reporting in this survey, either by sending them report forms or by written inquiry, must respond in writing. They may respond by:</p> <ul style="list-style-type: none">filing the properly completed BE-10 report by May 31, or June 30, 2005, as required.completing and returning the "BE-10 Claim for Not Filing" by May 31, 2005.certifying in writing, by May 31, 2005, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey; <p>For copies of BE-10 forms and instructions and the Guide to Industry Classifications for International Surveys, 2002, visit the BEA Web site www.bea.gov. Contact us for help by telephone at 202-606-5566 or by e-mail be10/11@bea.gov.</p>																							
BASIS OF CLAIM FOR NOT FILING — Mark (X) and complete either A or B																							
<p>A. <input type="checkbox"/> This U.S. person did not own or control, directly and/or indirectly, 10 percent or more of the voting securities of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise (including a branch or real estate held for other than personal use) at any time during its 2004 fiscal year.</p> <p><input type="checkbox"/> But <i>did</i> file a 2003 BE-11 Annual Survey of U.S. Direct Investment Abroad report with this Bureau.</p> <p><input type="checkbox"/> And <i>did not</i> file a 2003 BE-11 Annual Survey of U.S. Direct Investment Abroad report with this Bureau.</p> <p>B. <input type="checkbox"/> This U.S. person did own or control, directly or indirectly, 10 percent or more of the voting securities of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise (including a branch or real estate held for other than personal use) during its 2004 fiscal year, but (<i>Mark (X) one</i>) ↴</p> <p>1 <input type="checkbox"/> The owners are citizens of a foreign country who (a) are resident in the U.S. as a result of official employment by a foreign government (including the immediate family of such persons), or (b) have been and expect to be resident in the U.S. for less than one year.</p> <p>2 <input type="checkbox"/> Is fully consolidated in the BE-10 report of another U.S. person — <i>Give name and address of that person and their BEA Identification Number, if known.</i> —————→</p> <table><tr><td colspan="3">Name</td></tr><tr><td colspan="3">Address — <i>Number and street or PO Box</i></td></tr><tr><td>City</td><td>State</td><td>ZIP Code</td></tr><tr><td>BEA Identification Number —————→</td><td colspan="2"></td></tr></table> <p>3 <input type="checkbox"/> Other — <i>Specify and include reference to section of regulations or instructions on which claim is based.</i> ↴</p> <div></div> <div></div>				Name			Address — <i>Number and street or PO Box</i>			City	State	ZIP Code	BEA Identification Number —————→										
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<p>MANDATORY — This survey is being conducted under the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101–3108, as amended – hereinafter "the Act"), and the filing of reports is mandatory under Section 5(b)(2) of the Act (22 U.S.C. 3104).</p>																							
<p>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.</p>																							
<p>PENALTIES — Whoever fails to report shall be subject to a civil penalty of not less than \$2,500, and not more that \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (22 U.S.C. 3105)</p> <p>Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.</p>																							
<div>PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — <i>Enter name and address</i></div> <table><tr><td>Name</td><td colspan="3">1</td></tr><tr><td colspan="4">Address</td></tr><tr><td colspan="4"> </td></tr><tr><td colspan="2">TELEPHONE NUMBER</td><td>Area code</td><td>Number</td></tr><tr><td colspan="2">FAX NUMBER</td><td>Area code</td><td>Number</td></tr></table> <div><div>1000</div><div>1 <input type="checkbox"/> Yes — <i>If yes, please provide your e-mail address.</i> —————→</div><div>1 <input type="checkbox"/> No</div></div> <div>E-mail address 1</div> <div>1001</div>				Name	1			Address								TELEPHONE NUMBER		Area code	Number	FAX NUMBER		Area code	Number
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U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

GUIDE TO INDUSTRY CLASSIFICATIONS FOR INTERNATIONAL SURVEYS, 2002

*Industry classifications adapted from the 2002 North American
Industry Classification System (NAICS)*

The international surveys industry (ISI) classifications described here are to be used when completing the industry classifications items in BEA's surveys of direct investment and services. The classifications and their code numbers were adapted by BEA from the 2002 North American Industry Classification System (hereafter referred to as the "2002 NAICS"). Industry classifications in the previous version of this guide were adapted from the 1997 North American Industry Classification System.

Reflecting the changes made to the NAICS for 2002, the new 2002 NAICS-based ISI classifications differ from the 1997 NAICS-based ISI classifications for the Construction, Wholesale Trade, and Information sectors. If you have activities in these sectors, please classify them carefully using the new ISI codes. In the Construction sector, changes were made to better reflect similar production processes (in accordance with the NAICS conceptual framework); in the Wholesale Trade sector, changes were made to differentiate between businesses that take title to goods and those that do not, and to better capture the emergence of business-to-business electronic markets; and in the Information sector, new classifications were added to recognize new and emerging activities, particularly for Internet-related activities and telecommunications services.

For reporting on BEA surveys, 205 individual ISI classifications were adapted from the 2002 NAICS, and each has been assigned a four-digit numerical code. (The previously used NAICS-based 1997 ISI classifications had 197 four-digit codes.) The titles of some ISI classifications, by themselves, may not be sufficiently descriptive to classify certain activities. More information on the content of each classification is provided. For some classifications, a "NOTE" given after the definition lists closely related activities NOT included in the classification being defined and the ISI codes for those activities.

For the convenience of those U.S. reporters familiar with the 2002 NAICS, the 2002 NAICS code or codes that correspond to a given ISI classification are shown in parentheses under the heading of each ISI classification. Because differences between a given ISI classification and the corresponding 2002 NAICS classification(s) may exist, the detailed definitions of the ISI classifications should be consulted when completing industry classification items in the survey.

INDUSTRY CLASSIFICATIONS

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

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

MINING

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

UTILITIES

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

CONSTRUCTION

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

MANUFACTURING

- 3111 Animal foods
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 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
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals
- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals
- 3254 Pharmaceuticals and medicines

- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills and ferroalloys
- 3312 Steel products from purchased steel
- 3313 Alumina and aluminum production and processing
- 3314 Nonferrous metal (except aluminum) production and processing
- 3315 Foundries
- 3321 Forging and stamping
- 3322 Cutlery and handtools
- 3323 Architectural and structural metals
- 3324 Boilers, tanks, and shipping containers
- 3325 Hardware
- 3326 Spring and wire products
- 3327 Machine shops; turned products; and screws, nuts, and bolts
- 3328 Coating, engraving, heat treating, and allied activities
- 3329 Other fabricated metal products
- 3331 Agriculture, construction, and mining machinery
- 3332 Industrial machinery
- 3333 Commercial and service industry machinery
- 3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
- 3335 Metalworking machinery
- 3336 Engines, turbines, and power transmission equipment
- 3339 Other general purpose machinery
- 3341 Computer and peripheral equipment
- 3342 Communications equipment
- 3343 Audio and video equipment
- 3344 Semiconductors and other electronic components
- 3345 Navigational, measuring, electromedical, and control instruments
- 3346 Manufacturing and reproducing magnetic and optical media
- 3351 Electric lighting equipment
- 3352 Household appliances
- 3353 Electrical equipment
- 3359 Other electrical equipment and components
- 3361 Motor vehicles
- 3362 Motor vehicle bodies and trailers
- 3363 Motor vehicle parts
- 3364 Aerospace products and parts
- 3365 Railroad rolling stock
- 3366 Ship and boat building
- 3369 Other transportation equipment
- 3370 Furniture and related products
- 3391 Medical equipment and supplies
- 3399 Other miscellaneous manufacturing

WHOLESALE TRADE

MERCHANT WHOLESALERS, DURABLE GOODS

- 4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers
- 4232 Furniture and home furnishing merchant wholesalers
- 4233 Lumber and other construction materials merchant wholesalers
- 4234 Professional and commercial equipment and supplies merchant wholesalers
- 4235 Metal and mineral (except petroleum) merchant wholesalers
- 4236 Electrical and electronic goods merchant wholesalers
- 4237 Hardware, and plumbing and heating equipment and supplies merchant wholesalers
- 4238 Machinery, equipment, and supplies merchant wholesalers
- 4239 Miscellaneous durable goods merchant wholesalers

MERCHANT WHOLESALERS NONDURABLE GOODS

- 4241 Paper and paper product merchant wholesalers
- 4242 Drugs and druggists' sundries merchant wholesalers
- 4243 Apparel, piece goods, and notions merchant wholesalers
- 4244 Grocery and related product merchant wholesalers
- 4245 Farm product raw material merchant wholesalers
- 4246 Chemical and allied products merchant wholesalers
- 4247 Petroleum and petroleum products merchant wholesalers
- 4248 Beer, wine, and distilled alcoholic beverage merchant wholesalers
- 4249 Miscellaneous nondurable goods merchant wholesalers

ELECTRONIC MARKETS AND AGENTS AND BROKERS

- 4251 Wholesale electronic markets and agents and brokers

RETAIL TRADE

- 4410 Motor vehicle and parts dealers
- 4420 Furniture and home furnishings stores
- 4431 Electronics and appliance stores
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage stores
- 4461 Health and personal care stores
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories stores
- 4510 Sporting goods, hobby, book, and music stores
- 4520 General merchandise stores
- 4530 Miscellaneous store retailers
- 4540 Nonstore retailers

INDUSTRY CLASSIFICATIONS — Continued

SUMMARY OF INDUSTRY CLASSIFICATIONS

TRANSPORTATION AND WAREHOUSING

- 4810 Air transportation
- 4821 Rail transportation
- 4833 Petroleum tanker operations
- 4839 Other water transportation
- 4840 Truck transportation
- 4850 Transit and ground passenger transportation
- 4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
- 4868 Other pipeline transportation
- 4870 Scenic and sightseeing transportation
- 4880 Support activities for transportation
- 4920 Couriers and messengers
- 4932 Petroleum storage for hire
- 4939 Other warehousing and storage

INFORMATION

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

FINANCE AND INSURANCE

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

REAL ESTATE AND RENTAL AND LEASING

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

- 5411 Legal services
- 5412 Accounting, tax preparation, bookkeeping, and payroll services
- 5413 Architectural, engineering, and related services
- 5414 Specialized design services
- 5415 Computer systems design and related services
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- 7110 Performing arts, spectator sports, and related industries
- 7121 Museums, historical sites, and similar institutions
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ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation
- 7220 Food services and drinking places

OTHER SERVICES

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

PUBLIC ADMINISTRATION

- 9200 Public administration

INDUSTRY CLASSIFICATIONS — Continued

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

The agriculture, forestry, fishing, and hunting sector (ISI codes 1110-1150) comprises businesses that are engaged in growing crops, raising animals, harvesting timber, and harvesting fish and other animals from a farm, ranch, or their natural habitats. The sector distinguishes two basic activities: agricultural production and agricultural support activities. Agricultural production includes businesses performing the complete farm or ranch operation, such as farm owner-operators, tenant farm operators, and sharecroppers. Agricultural support activities include businesses that perform one or more activities associated with farm operation, such as soil preparation, planting, harvesting, and management, on a contract or fee basis.

1110 Crop production

(2002 NAICS code 111)

Businesses engaged in growing crops for food and fiber.

Examples of such crops are:

Corn	Potatoes
Cotton	Soybeans and other oilseeds
Dry peas and beans	Sugarcane and sugarbeets
Fruits and tree nuts	Tobacco
Maple sap	Vegetables and melons
Mushrooms	Wheat

Also included are nursery, tree (with growth cycles of 10 years or less), and floriculture production.

NOTE – Managing farms without owning and/or operating the farms is classified in ISI code 1150.

1120 Animal production

(2002 NAICS code 112)

Businesses that raise or fatten animals or sell animal products.

Examples of businesses in, or products of, this industry are:

Beef cattle ranches, farms, and feedlots	Hog and pig farms
Dairy cattle and milk production	Horses
Farm-raised fish	Poultry and egg products
Fur-bearing animals	

NOTE – The catching or taking of fish from their natural habitat is classified in ISI code 1140.

1130 Forestry and logging

(2002 NAICS code 113)

Businesses in this industry grow and harvest timber on a long production cycle of 10 years or more. They engage in the operation of timber tracks for the purpose of selling standing timber. These businesses also grow trees for reforestation or for gathering forest products such as barks, fibers, ginseng, gums, and truffles.

NOTE – Growing short rotation woody trees with a growth cycle of less than 10 years is classified in ISI code 1110.

Gathering maple sap is classified in ISI code 1110.

Acting as lessors of land with trees as real estate property is classified in ISI code 5310.

1140 Fishing, hunting, and trapping

(2002 NAICS code 114)

Businesses engaged in:

Commercial catching or taking of finfish, shellfish, or miscellaneous marine products from a natural habitat
Commercial hunting or trapping
Operating game or hunting preserves

NOTE – The farm raising of finfish and shellfish are classified in ISI code 1120.

The commercial catching or taking and processing of fresh fish such as canning, freezing, etc, on the fishing vessel are classified in ISI code 3117.

Operating nature preserves is classified in ISI code 7121.

1150 Support activities for agriculture and forestry

(2002 NAICS code 115)

Businesses that provide support services to agricultural and forestry production.

Examples of activities of this industry are:

Breeding services for animals	Forestry consulting
Crop production and harvesting services	Postharvest crop activities
Farm labor and management services	Soil preparation services

NOTE – Stemming and redrying tobacco are classified in ISI code 3122.

Landscaping services are classified in ISI code 5617.

INDUSTRY CLASSIFICATIONS — Continued

MINING

The mining sector (ISI codes 2111–2133) comprises businesses that extract naturally occurring mineral solids, such as coal and ores; liquid minerals, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include quarrying, well operations, crushing, washing, and other operations performed at the mine site. This sector consists of two basic activities: (1) mine operation and (2) mining support activities. Mine operations are classified according to the natural resource mined. Businesses that mine and further process the mined materials into a finished product, are classified in manufacturing. For example, a business operating a granite quarry, producing dimension stone, and further shaping the dimension stone into building stone would be classified in manufacturing.

2111 Oil and gas extraction (2002 NAICS code 211)

Businesses engaged in operating oil and gas field properties, including all activities in the preparation of oil and gas up to the point of shipment from the producing property. Includes businesses that operate oil and gas wells for others on a contract or fee basis.

Examples of activities in the industry are:

- Drilling, completing, and equipping wells
- Exploring for crude petroleum and natural gas
- Mining and extraction of oil from oil shale and oil sands
- Operating separators, emulsion breakers, and desilting equipment
- Producing natural gas and recovering hydrocarbon liquids of oil from oil and gas field gases

NOTE – Crude petroleum extraction combined with refining is classified in ISI code 3242.

2121 Coal (2002 NAICS code 2121)

Businesses engaged in developing mine sites for, or in mining, and preparing (crushing, screening, washing, sizing, etc.) the following minerals:

- Anthracite
- Bituminous coal
- Lignite

NOTE – The production of coal fuel briquettes and packed fuel is classified in ISI code 3244.

2123 Nonmetallic minerals (2002 NAICS code 2123)

Businesses engaged in developing mine sites for, or in mining, quarrying, and preparing (crushing, screening, washing, sizing, etc.) nonmetallic minerals (other than coal, oil, and gas) such as:

Chemical and fertilizer minerals, such as celestite, fluorspar, barite, and sulphur	Gypsum, mica, and talc
Clay, ceramic, and refractory minerals	Phosphate
Crushed and broken limestone and granite	Potash, soda, and borate
Dimension stone	Sand and gravel

NOTE – Production of phosphoric acid, superphosphates, or other manufactured phosphate compounds or chemicals is classified in ISI code 3253.

Grinding, pulverizing, or otherwise treating clay, ceramic, and refractory minerals is classified in ISI code 3271.

Production of lime is classified in ISI code 3274.

Dressing of dimension stone and other crushed and ground minerals such as talc, mica, and feldspar is classified in ISI code 3279.

2124 Iron ores (2002 NAICS code 21221)

Businesses engaged in developing mine sites for, or in mining, and preparing (crushing, screening, washing, sizing, etc.) iron ores and manganiferous ores, and/or producing sinter and other agglomerates.

NOTE – Operating blast furnaces to produce pig iron is classified in ISI code 3311.

2125 Gold and silver ores (2002 NAICS code 21222)

Businesses engaged in developing mine sites for mining, and preparing (crushing, screening, washing, sizing, etc.) ores valued chiefly for their gold and silver content. The transformation of these ores into bullion or dore bar in combination with mining activities is also included in this industry.

NOTE – Manufacturing gold or silver bullion or dore bar without mining is classified in ISI code 3314.

INDUSTRY CLASSIFICATIONS — Continued

MINING – Continued

2126 Copper, nickel, lead, and zinc ores (2002 NAICS code 21223)

Businesses engaged in developing mine sites for mining, and preparing (crushing, screening, washing, sizing, etc.) ores valued chiefly for their copper, nickel, lead, or zinc content. The transformation of these ores into concentrates is also included in this industry.

NOTE – Refining copper concentrates is classified in ISI code 3314.

2127 Other metal ores (2002 NAICS code 21229)

Businesses engaged in developing mine sites for, mining, and preparing (crushing, screening, washing, sizing, etc.) other metal ores such as:

Antimony	Molybdenum
Colombium	Tungsten
Ilmenite	Uranium-radium-vanadium
Magnesium	

NOTE – Enriching uranium is classified in ISI code 3251.

2132 Support activities for oil and gas operations (2002 NAICS code 213111 and 213112)

Businesses engaged in performing oil or gas field services, for others, on a contract or fee basis.

Examples of services provided in this industry are:

- Drilling wells for oil or gas field operations
- Exploration
- Grading and building foundations at well locations
- Well surveying

NOTE – Complete responsibility for operating oil and gas wells for others on a contract or fee basis is classified in ISI code 2111.

Site preparation and related construction activities is classified in ISI code 2380.

Performing geophysical surveying services for oil and gas on a contract or fee basis is classified in ISI code 5413.

2133 Support activities for mining, except oil and gas operations (2002 NAICS code 2131 except for 213111 and 213112)

Businesses engaged in performing support services, on a contract or fee basis, required for the mining and quarrying of minerals.

Examples of services provided in this industry are:

- Exploration, including prospecting and taking ore samples
- Making geological observations

NOTE – Complete responsibility for operating mines for others on a contract or fee basis is classified according to the product mined rather than in support activities for mining.

Site preparation and related construction activities is classified in ISI code 2380

Performing geophysical surveying services for oil and gas on a contract or fee basis is classified in ISI code 5413.

UTILITIES

The utilities sector (ISI codes 2211–2213) comprises businesses engaged in the provision of the following utility services: electric power, natural gas, steam supply, water supply, and sewage removal.

2211 Electric power generation, transmission, and distribution (2002 NAICS code 2211)

Businesses engaged in generating, transmitting, and/or distributing electric power. Includes hydroelectric, fossil fuel, nuclear, and solar power generation. Also includes brokers or agents that arrange the sale of electricity via power distribution systems operated by others.

NOTE – Operating trash incinerators that also generate electricity is classified in ISI code 5620.

2212 Natural gas distribution (2002 NAICS code 2212)

Businesses that operate natural gas distribution systems, buy gas from the well and sell it to a distribution system, or brokers or agents that arrange the sale of gas over distribution systems operated by others.

NOTE – Transmitting natural gas from the producer to the distributor via pipelines is classified in ISI code 4863.

INDUSTRY CLASSIFICATIONS — Continued

UTILITIES – Continued

2213 Water, sewage, and other systems (2002 NAICS code 2213)

Businesses engaged in operating water treatment plants and/or operating water supply systems, operating sewer systems, or sewage treatment facilities that collect, treat, and dispose of waste.

NOTE – Operating waste treatment or disposal facilities (other than sewer systems or sewage treatment facilities) are classified in ISI code 5620.

CONSTRUCTION

The construction sector (ISI codes 2360–2380) comprises businesses engaged in the construction of buildings or engineering projects (e.g., highways and utility systems). Work performed includes new work, additions, alterations, or maintenance and repairs. This sector includes businesses engaged in the preparation of sites for new construction and businesses engaged in the subdividing of land for sale as building sites.

Construction performed by a business primarily engaged in an activity other than construction, for its own account and use, and by its own employees (force construction), is excluded from this industry, and is classified according to the principle activity of the business.

2360 Construction of buildings (2002 NAICS code 236)

Businesses in this industry are primarily responsible for the construction of buildings. The work performed may include new work, additions, alterations, or maintenance and repairs. Part or all of the production work may be subcontracted to other construction businesses.

Examples of construction products of this industry are:

- Commercial buildings
- Industrial buildings
- Industrial non-building structures, such as incinerators
- Residential buildings

2370 Heavy and civil engineering construction (2002 NAICS code 237)

Businesses whose primary activity is the construction of entire engineering projects (e.g., highways and dams) and specialty trade contractors, whose primary activity is the production of a specific component for such projects. The work performed may include new work, additions, alterations, or maintenance and repairs.

Examples of construction projects in this industry are:

- Bridges and tunnels
- Highways and streets
- Irrigation systems
- Land development and subdivision
- Power and communication transmission lines
- Utilities systems construction
- Water mains, sewers, and pipelines

NOTE – Businesses constructing buildings for sale, on lots they subdivide are classified in ISI 2360.

2380 Special trade contractors (2002 NAICS code 238)

Businesses engaged in performing specific activities (e.g., pouring concrete, site preparation, plumbing, painting, electrical work) involved in building construction or other activities that are similar for all types of construction but that are not responsible for the entire project. The work performed may include new work, additions, alterations, or maintenance and repairs.

Examples of businesses in this industry are:

- Carpentry and floor contractors
- Electrical contractors
- Foundation, structure, and building exterior contractors
- Heating and air-conditioning contractors
- Masonry and drywall contractors
- Plumbing contractors
- Roofing, siding, and sheet metal contractors
- Site preparation contractors

NOTE – Special trade contractors performing work relating to heavy construction, such as grading for highways are classified in ISI code 2370.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING

The manufacturing sector (ISI codes 3111–3399) comprises businesses engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of manufactured products is considered manufacturing, except in cases where the activity is classified in Construction (e.g., structures).

Manufacturing businesses acquire materials that are products of agriculture, forestry, fishing, mining, and quarrying as well as products of other manufacturing businesses. A business may process the materials itself or may contract with another manufacturer to perform the processing on materials which they provide to the other manufacturer. Both types of businesses are included in manufacturing.

The product produced by a manufacturer may be finished for final consumption or it may be a material input for an entity engaged in further manufacturing. For example, the product of an alumina refinery is the input used in the primary production of aluminum; primary aluminum is the input to an aluminum wire drawing plant; and aluminum wire is the input for a fabricated wire product manufacturer.

Within the manufacturing sector, the individual industries generally reflect distinct production processes related to material inputs and production equipment. In the machinery area, where assembling is a key activity, parts and accessories for manufactured products are classified in the industry of the finished manufactured item when they are made for sale separately. For example, a replacement refrigerator door would be classified with refrigerators and an attachment for a piece of metal working machinery would be classified with metal working machinery. However, components and inputs from other manufacturers are classified based on the production function of the component manufacturer.

Some borderline activities that are classified in manufacturing are:

Apparel jobbing (assigning of materials to contract factories or shops for fabrication or other contract operations) as well as contracting on materials owned by others	Mass production of computer software or video tapes from a master copy
Aircraft and aerospace research and development	Milk bottling and pasteurizing
Electroplating, plating, metal heat treating, and polishing for the trade	Printing and related support activities
Fabricating signs and advertising displays	Ready-mixed concrete production
Fresh fish packaging (oyster shucking, fish filleting)	Rebuilding machinery, but not repairing (i.e., automotive parts)
Lapidary work for the trade	Ship repair and renovation
Machine shop work	Tire retreading
	Wood preserving

Some borderline activities that are not classified in manufacturing are:

Logging is classified in Agriculture, Forestry, Fishing, and Hunting (ISI codes 1110–1150).

The dressing and beneficiating of ores is classified in Mining (ISI codes 2111–2133).

The construction of structures and fabricating operations performed at the site of construction by contractors is classified in Construction (ISI codes 2360–2380).

The breaking of bulk and redistribution in smaller lots, including packaging and repackaging products, such as liquors or chemicals; the customized assembly of computers; sorting of scrap; mixing paints to customer order; and cutting metals etc. to customer order are classified in Wholesale or Retail Trade (ISI codes 4231–4540).

Publishing and the combined activity of publishing and printing is classified in Information (ISI codes 5111–5191). Although the activity performed is the transformation of information into a product, the value of the product to the consumer lies in the information content, not in the format in which it is distributed (i.e., the book, the software diskette).

3111 Animal foods (2002 NAICS code 3111)

Businesses engaged in manufacturing food and feed for animals from ingredients such as grains, oilseed mill products, and meat products.

3112 Grain and oilseed milling (2002 NAICS code 3112)

Examples of products or processes of this industry are:

Breakfast cereals	Rice milling
Fats and oils refining and blending, including blending <i>purchased</i> animal fats and oils with vegetable fats	Shortenings and margarines
Flour milling	Soybean processing
Malt manufacturing	Vegetable oils and fats
	Wet milled corn products, such as sweeteners and starches

NOTE – Manufacturing:

Rendered or refined animal fats and oils are classified in ISI code 3116.

Prepared flour mixes or doughs from flour ground elsewhere is classified in ISI code 3118.

Table syrups from corn syrup and starch base dessert powders is classified in ISI code 3119.

Coffee substitutes from grain is classified in ISI code 3119.

Malt extracts and syrups is classified in ISI code 3119.

Malt beverages is classified in ISI code 3121.

INDUSTRY CLASSIFICATIONS — Continued**MANUFACTURING – Continued****3113 Sugar and confectionery products**

(2002 NAICS code 3113)

Businesses that process agricultural inputs such as sugar cane, beet, and cacao to manufacture sugars, chocolates, or confectioneries and businesses that further process purchased sugar and chocolate.

Examples of businesses in, or products of, this industry are:

Candy	Molasses
Chewing gum	Retail candy stores, if confectioneries
Chocolate	are manufactured on the premises, and
Confectioneries	are not for immediate consumption
Granola bars	Sugars, such as cane and beet

NOTE – Manufacturing:

Maple syrup is classified in ISI code 1110.

Corn sweeteners by wet milling corn is classified in ISI code 3112.

Sweetening syrups from corn syrup is classified in ISI code 3119.

Artificial sweeteners is classified in ISI code 3251.

3114 Fruit and vegetable preserving and specialty foods

(2002 NAICS code 3114)

Businesses engaged in manufacturing frozen foods of vegetable or animal origins or in manufacturing canned, pickled and dried fruits, vegetables, and specialty foods.

Examples of products of this industry are:

Canned baby foods	Frozen food specialties such as dinners, entrees,
Canned fruits, juices and vegetables	and side dishes
Canned (non-seafood) soups	Frozen fruits, juices, and vegetables
Catsup, salsa, barbeque, and other	Frozen waffles, pancakes, and french toast
tomato-based sauces	Frozen whipped toppings
Dried and dehydrated fruits and vegetables	Jams and jellies
Dry soup mixes and bouillon made in dehydration plants	Pickled fruits and vegetables

NOTE – Manufacturing:

Frozen or canned dairy products are classified in ISI code 3115.

Frozen or canned meat products are classified in ISI code 3116.

Frozen or canned seafood soups and products are classified in ISI code 3117.

Frozen bakery products are classified in ISI code 3118.

Dry soup mixes and bouillon made from purchased ingredients is classified in ISI code 3119.

Canned fruit and vegetable drinks are classified in ISI code 3121.

3115 Dairy products

(2002 NAICS code 3115)

Businesses engaged in manufacturing dairy products from raw milk, processed milk, and dairy substitutes.

Examples of products of this industry are:

Butter and cheeses	Ice cream, frozen yogurt, and other dairy desserts
Canned, condensed, and evaporated milk	Whipped toppings
Fluid milk and cream	Yogurt

NOTE – Manufacturing:

Margarine or margarine-butter blends is classified in ISI code 3112.

Frozen whipped toppings is classified in ISI code 3114.

3116 Meat products

(2002 NAICS code 3116)

Examples of products or processes of this industry are:

Animal slaughtering and processing yielding meats, meat by-products, and variety meats
Lard
Poultry processing
Refined animal fats and oils
Small game processing

NOTE – Manufacturing:

Meat-based animal feeds from carcasses is classified in ISI code 3111.

Canned meat, small game, and poultry for baby food is classified in ISI code 3114.

Drying, freezing, and breaking eggs is classified in ISI code 3119.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3117 Seafood product preparation and packaging

(2002 NAICS code 3117)

Examples of processes of this industry are:

Canning seafood (including soup)
 Fresh and frozen seafood processing
 Shucking and packing fresh shellfish
 Smoking, salting, and drying seafoods

3118 Bakeries and tortillas

(2002 NAICS code 3118)

Examples of products of this industry are:

Breads and other bakery products, from "retail" bakeries, <i>if the goods are manufactured on the premises</i> , and are not for immediate on the premises consumption	Dry pasta Flour mixes and dough mixes from purchased flour Soft pretzels Tortillas
Cookies and crackers	

NOTE – Manufacturing:

Canned pasta and tortillas and frozen tortillas is classified in ISI code 3114.
 Pretzels (except soft) and tortilla chips is classified in ISI code 3119.
 Fresh pasta is classified in ISI code 3119.

Retailing bakery products manufactured elsewhere, not for immediate consumption is classified in ISI code 4450.

Selling bakery products for immediate consumption on premises is classified in ISI code 7220.

3119 Other food products

(2002 NAICS code 3119)

Examples of products of this industry are:

Coffee and tea	Peanut butter
Dressings, mayonnaise, and other prepared sauces (except tomato based)	Potato chips, corn chips, popcorn, pretzels (except soft), nuts and other snack foods
Flavoring syrups, concentrates, and extracts	Powdered drink mixes
Fresh pastas and pizzas	Seasonings, extracts, and spices
Natural food colorings	

NOTE – Manufacturing:

Chocolate or candy coated nuts and candy covered popcorn is classified in ISI code 3113.
 Chocolate syrup is classified in ISI code 3113.
 Tomato-based sauces is classified in ISI code 3114.
 Soft pretzels is classified in ISI code 3118.
 Bottled or canned ice tea is classified in ISI code 3121.
 Synthetic food colorings and natural colorings for non-food uses is classified in ISI code 3251.

3121 Beverages

(2002 NAICS code 3121)

Examples of products or processes of this industry are:

Beer, ale, and malt liquor	Purifying and bottling water
Distilled and blended liquors	Soft drinks
Ice manufacturing	Wines and brandies

NOTE – Manufacturing:

Milk-based drinks is classified in ISI code 3115.
 Soft drink bases are classified in ISI code 3119.
 Non-alcoholic cider is classified in ISI code 3119.
 Dry ice is classified in ISI code 3251.

Bottling purchased purified water is classified in ISI code 4224.

Bottling liquors, malt beverages, and wines produced elsewhere is classified in ISI code 4228.

3122 Tobacco

(2002 NAICS code 3122)

Examples of products or processes of this industry are:

Cigarettes
 Cigars
 Smoking and chewing tobacco
 Stemming or redrying of tobacco

INDUSTRY CLASSIFICATIONS — Continued**MANUFACTURING – Continued****3130 Textile mills**
(2002 NAICS code 313)

Businesses engaged in transforming a basic fiber (natural or synthetic) into a product, such as a yarn or fabric, that is further manufactured into usable items, such as apparel, sheets and towels. The main processes in this industry include preparation and spinning of fiber, knitting or weaving of fabric, and the finishing of the product.

Examples of businesses in this industry are:

Fabric coating mills	Lace manufacturers
Fabric mills, broadwoven, narrow, and nonwoven	Textile and fabric finishing mills
Fiber, yarn, and thread mills	

NOTE – Manufacturing:

Textile products (except apparel) from purchased fabric is classified in ISI code 3140.

Apparel from purchased fabric is classified in ISI code 3150.

Artificial and synthetic fibers is classified in ISI code 3252.

3140 Textile product mills
(2002 NAICS code 314)

Businesses engaged in producing non-apparel textile products using "cut and sew" processes, i.e., purchasing fabric and cutting and sewing the fabric to make the products.

Examples of businesses in, or products of, this industry are:

Carpet and rug mills	Sheets and towels
Curtain and linen mills	Textile bag and canvas mills
Rope, cordage, and twine	Tire cord and tire fabric mills

NOTE – Manufacturing:

Lace curtains on lace machines is classified in ISI code 3130.

Luggage is classified in ISI code 3160.

Canvas blinds and shades is classified in ISI code 3370.

3150 Apparel
(2002 NAICS code 315)

Businesses engaged in producing garments using "cut and sew" processes, i.e., purchasing fabric and cutting and sewing to make apparel; and the manufacture of apparel by first knitting a fabric and then cutting and sewing the fabric into apparel.

Examples of businesses in, or products of, this industry are:

Athletic wear	Hosiery and sock mills
Belts and neckties	Men's, women's, and children's cut and sew apparel
Fur and leather apparel	Underwear, nightwear, and outerwear knitting mills
Gloves and mittens	Work clothing
Hats and caps	

NOTE – Manufacturing:

Orthopedic hosiery is classified in ISI code 3391.

Athletic gloves, such as golf and batting gloves, is classified in ISI code 3399.

Knitting fabric, when not combined with the production of complete apparel, is classified in ISI code 3130.

3160 Leather and allied products
(2002 NAICS code 316)

Businesses engaged in transforming hides into leather by tanning or curing, and fabricating the leather into products for final consumption. Also includes manufacturers of certain products made from "leather substitutes," such as rubber, plastic, or textiles.

Examples of products or processes of this industry are:

Footwear, including plastic and rubber footwear	Personal leather goods (of any material,
Handbags, purses, and wallets	except precious metal) such as key
Leather and hide tanning	cases and coin purses
Luggage	Saddles

NOTE – Manufacturing:

Leather apparel and accessories is classified in ISI code 3150.

Orthopedic footwear is classified in ISI code 3391.

Personal goods of precious metal is classified in ISI code 3399.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3210 Wood products (2002 NAICS code 321)

Businesses engaged in the manufacturing of wood products from logs that are cut into bolts, planks, or boards that then may be further cut or shaped by lathes or other shaping tools. Processing may include sawing, planing, shaping, laminating, and assembly.

Examples of products of this industry are:

Clothes pins	Reconstituted wood
Cork products	Sawmill products
Dowels	Tool handles
Millwork	Veneers, plywood, and engineered wood products
Mobile homes	Wood trusses
Prefabricated wood buildings	Wood windows and doors

NOTE – Manufacturing:
Wood furniture frames is classified in ISI code 3370.
Wood burial caskets is classified in ISI code 3399.

3221 Pulp, paper, and paperboard mills (2002 NAICS code 3221)

Businesses engaged in the manufacture of pulp and paper, including newsprint and paperboard. Pulp is produced by separating cellulose fibers from impurities in wood or other materials. Paper is produced by matting these fibers into a sheet. Businesses that manufacture paper in combination with paper converting are classified in this industry.

3222 Converted paper products (2002 NAICS code 3222)

Businesses engaged in converting paper or paperboard, **but that are not engaged in manufacturing paper or paperboard**. Converted paper products are produced from paper and other materials by various cutting and shaping techniques. Processing may include coating and laminating.

Examples of products of this industry are:

Coated and laminated papers, including combinations of paper, plastics film,
and metal foils for packaging purposes
Corrugated and solid fiber boxes
Fiber cans, tubes, and drums
Folding and setup paperboard boxes
Gift wrap paper
Paper bags
Sanitary food containers and paper products
Stationery products and paper office supplies
Wallpaper

NOTE – Manufacturing:
Paper and/or paperboard and converting those products is classified in ISI code 3221.
Photographic and blueprint paper is classified in ISI code 3259.
Carbon paper is classified in ISI code 3399.

3231 Printing and related support activities (2002 NAICS code 3231)

Businesses engaged in printing by transferring an image from a plate, screen, or computer file to some medium, such as paper, plastic, metal, apparel and textile articles, or wood. Processes include lithographic, gravure, screen, digital, and flexographic printing. Support activities include bookbinding, plate making, typesetting, and data imaging.

Publishing of printed products, i.e., the reporting, writing, editing, and other processes that are required to create an edition of a newspaper, for example, is treated as an activity in its own right rather than as a subsidiary activity to a manufacturing activity (printing) and is classified in ISI code 5111. A business that also prints what it publishes is classified in ISI code 5111.

Examples of products printed by businesses in, and processes of, this industry are:

Books	Newspapers
Business forms	Quick printing
Digital printing	Periodicals
Greeting cards	

NOTE – Printing on fabrics (or "grey goods") is classified in ISI code 3130.
Duplicating services and photocopying without printing services are classified in ISI code 5614.

INDUSTRY CLASSIFICATIONS — Continued**MANUFACTURING – Continued****3242 Integrated petroleum refining and extraction**

(part of 2002 NAICS codes 211 and 32411)

Businesses engaged in both extraction (operating oil and gas field properties) AND refining (separating crude petroleum into component products through such techniques as fractionation, cracking, and distillation).

NOTE – Crude petroleum extraction without refining is classified in ISI code 2111.

3243 Petroleum refining without extraction

(part of 2002 NAICS code 32411)

Businesses engaged in separating crude petroleum into component products through such techniques as fractionation, cracking, and distillation.

Examples of products of this industry are:

Fuel oils
Gasoline
Jet fuel
Kerosene

NOTE – Crude petroleum extraction without refining is classified in ISI code 2111.
Crude petroleum extraction combined with refining is classified in ISI code 3242.

3244 Asphalt and other petroleum and coal products

(2002 NAICS code 3241, except 32411)

Businesses engaged in further processing of refined petroleum and coal products.

Examples of products or processes of this industry are:

Asphalt and tar paving mixtures
Brake fluids
Petroleum coke, not produced in petroleum refineries
Petroleum fuel briquettes, not produced in petroleum refineries

Petroleum lubricating oils, greases, and waxes, not produced in petroleum refineries
Roofing cements and coatings from refined petroleum
Saturating **purchased** mats and felts with asphalt or tar

NOTE – Manufacturing:
Paper mats and felts and saturating them with asphalt or tar into sheets and rolls is classified in ISI code 3221.
Petrochemicals from refined petroleum is classified in ISI code 3251.
Synthetic lubricating oils and greases is classified in ISI code 3259.

3251 Basic chemicals

(2002 NAICS code 3251)

Businesses engaged in the transformation of organic and inorganic raw materials by a chemical process.

Examples of products of this industry are:

Alkalies and chlorine (100 percent) and other inorganic chemicals
Carbon black
Charcoal briquettes
Cyclic crudes
Dyes, pigments, lakes, and toners
Ethyl alcohol
Gum and wood chemicals

Industrial bleaches
Industrial gases
Petrochemicals from refined petroleum or liquid hydrocarbons, such as acyclic aliphatics, benzene, toluene, styrene, and xylene
Potassium and sodium compounds
Sulphuric acids
Synthetic flavors, artificial sweeteners, food dyes, and perfume materials

NOTE – Manufacturing:
Food dyes (except synthetic) is classified in ISI code 3119.
Household bleaches is classified in ISI code 3256.
Electrostatic and photographic toners is classified in ISI code 3259.
Chlorine for swimming pools is classified in ISI code 3259.
Alumina is classified in ISI code 3313.

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

(2002 NAICS code 3252)

Businesses engaged in manufacturing synthetic resins, plastics materials, and nonvulcanizable elastomers, and mixing and blending resins to a custom basis.

Examples of products of this industry are:

Butyl rubber, latex rubber, silicon rubber, and other synthetic rubbers
Plastics materials

Rayon, acetate, nylon, polyester, and other synthetic fibers
Resins
Thermoplastic elastomers

NOTE – Manufacturing resin adhesives is classified in ISI code 3255.
Processing natural, synthetic, or reclaimed rubber into intermediate or final products is classified in ISI code 3262.

INDUSTRY CLASSIFICATIONS — Continued**MANUFACTURING – Continued****3253 Pesticides, fertilizers, and other agricultural chemicals**

(2002 NAICS code 3253)

Businesses engaged in manufacturing nitrogenous or phosphatic materials and mixing those ingredients into fertilizers or mixing ingredients produced elsewhere into fertilizers, or formulating and preparing agricultural and household pest control chemicals.

Examples of products of this industry are:

Ammonia fertilizers	Plant hormones
Compost and potting soil	Urea
Herbicides	
Insecticides	

NOTE – Manufacturing nitrogenous or phosphatic materials not for use as fertilizers is classified in ISI code 3251.

3254 Pharmaceuticals and medicines

(2002 NAICS code 3254)

Businesses engaged in one or more of the following activities: (1) manufacturing biological and medicinal products; (2) processing (grading, grinding and milling) botanical drugs and herbs; (3) isolating active medicinal principals from botanical drugs and herbs; and (4) manufacturing pharmaceutical products intended for internal and external consumption in such forms as ampules, tablets, capsules, vials, ointments, powders, solutions, and suspensions.

Examples of products of this industry are:

Alkaloids	Endocrine substances
Antibiotics	In vitro and in vivo diagnostics
Blood derivatives	Vaccines
Botanicals	Vitamins

3255 Paints, coatings, and adhesives

(2002 NAICS code 3255)

Businesses engaged in mixing pigments, solvents, and binders into paints, stains, and other coatings and/or manufacturing allied paint products and adhesives.

Examples of products of this industry are:

Caulking compounds	Paint and varnish removers
Enamels	Varnishes, lacquers, and shellacs
Glues	Wood sealers and preservers
Paint	

NOTE – Manufacturing:

Turpentine is classified in ISI code 3251.

Artists' paints is classified in ISI code 3399.

3256 Soap, cleaning compounds, and toilet preparations

(2002 NAICS code 3256)

Businesses engaged in manufacturing and packaging soap and other cleaning compounds, surface active agents, and toilet preparations.

Examples of products of this industry are:

Air and room fresheners	Oven cleaners
Household bleaches	Perfumes, cosmetics, creams, and lotions
Laundry and dishwashing detergents	Toothpaste and denture cleaners
Natural glycerin	Wetting agents, emulsifiers, and penetrants

NOTE – Manufacturing industrial bleaches and synthetic glycerin is classified in ISI code 3251.

3259 Other chemical products and preparations

(2002 NAICS code 3259)

Examples of products of this industry are:

Aerosol packaging (mixing chemicals and propellant in aerosol cans)	Gelatin capsules
Automotive antifreeze	Matches
Custom compounding of purchased plastics resins	Photographic (sensitized) film, paper, plates, and chemicals
Explosives	Printing ink

NOTE – Manufacturing:

Medicinal gelatins is classified in ISI code 3254.

Photographic toner cartridges is classified in ISI code 3333.

Computer printer toner cartridges is classified in ISI code 3341.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3261 Plastics products (2002 NAICS code 3261)

Businesses engaged in the processing of new or spent (recycled) plastics resins into intermediate or final products, using such processes as compression molding, extrusion molding, injection molding, blow molding, and casting.

Examples of products of this industry are:

Laminated plastics plates, sheets, and shapes
Plastics bottles
Plastics cups and dinnerware
Plastics pipes and fittings
Plastics plumbing fixtures, such as bathtubs
and shower stalls

Plastics resilient floor coverings
Polystyrene and urethane foam
Unsupported plastics films, sheets, and bags
Unsupported plastics profile shapes, such as rods
and tubes

NOTE – Manufacturing:

Plastics footwear is classified in ISI code 3160.
Coated paper is classified in ISI code 3222.
Plastics hoses is classified in ISI code 3262.
Plastics furniture parts is classified in ISI code 3370.

Assembling plastics components into plumbing fixture fittings such as faucets is classified in ISI code 3329.

3262 Rubber products (2002 NAICS code 3262)

Businesses engaged in processing natural, synthetic, or reclaimed rubber materials into intermediate or final products using processes such as vulcanizing, cementing, molding, extruding, and lathe-cutting.

Examples of products or processes of this industry are:

Latex foam
Prophylactics
Rebuilding and retreading tires
Rubber and plastics hoses and belting
Rubber floor mats and stair treads

Rubber medical sundries
Tire repair materials
Tires and inner tubes from natural and synthetic rubber
Tread rubber

NOTE – Manufacturing:

Rubber footwear is classified in ISI code 3160.
Rubber gaskets, packing, and sealing devices is classified in ISI code 3399.
Repairing tires is classified in ISI code 8110.

3271 Clay products and refractories (2002 NAICS code 3271)

Businesses engaged in transforming mined or quarried clay and like materials into bricks, refractory, and ceramic products. Processes used include grinding, mixing, cutting, shaping, and honing raw materials. Heat and chemicals are often used to change the composition and properties of the intended product.

Examples of products of this industry are:

Bricks and other clay structural products
Ceramic wall and floor tiles
Clay and vitreous china plumbing fixtures
Crucibles and furnace linings

Earthenware and vitreous china table and kitchen articles
Porcelain electric supplies
Pottery

NOTE – Manufacturing:

Enameled iron and steel plumbing fixtures is classified in ISI code 3329.
Ferrite microwave devices and electronic components is classified in ISI code 3344.

3272 Glass and glass products (2002 NAICS code 3272)

Businesses engaged in manufacturing glass and glass products. Glass is produced by heating silica sand to the melting point and then drawn, floated, or blow molded to the desired shape. Glass products may be produced from purchased glass.

Examples of products of this industry are:

Flat glass
Glass containers
Glassware
Pressed and blown glass
Unsheathed fiber optic material

NOTE – Manufacturing:

Glass wool (fiberglass) insulation is classified in ISI code 3279.
Optical lenses is classified in ISI code 3333.
Fiber optic cable from purchased fiber optic strands is classified in ISI code 3359.
Ophthalmic lenses is classified in ISI code 3391.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3273 Cement and concrete products (2002 NAICS code 3273)

Businesses engaged in manufacturing hydraulic cement from mined, quarried, manufactured, or purchased lime and businesses engaged in manufacturing concrete from mined, quarried, or purchased sand and gravel.

Examples of products of this industry are:

- Concrete brick and block
- Concrete pipe
- Portland cement
- Ready-mix concrete

NOTE – Manufacturing:
Lime is classified in ISI code 3274.
Dry mixed concrete is classified in ISI code 3279.

3274 Lime and gypsum products (2002 NAICS code 3274)

Businesses engaged in manufacturing lime from mined, quarried, collected, or purchased calcitic or dolomitic limestone or other calcareous material and businesses engaged in manufacturing gypsum products from mined, quarried, or purchased gypsum.

Examples of products of this industry are:

- Lime
- Plaster
- Plasterboard
- Wallboard

3279 Other nonmetallic mineral products (2002 NAICS code 3279)

Examples of products of this industry are:

Abrasives and abrasive products	Mica products
Cut stone and stone products	Mineral wool
Dry mixed concrete	Papier-mache
Fiberglass insulation	Synthetic gemstones
Ground or treated mineral and earth	

NOTE – Manufacturing metallic scouring sponges and soap-impregnated scouring pads is classified in ISI code 3329.

3311 Iron and steel mills and ferroalloys (2002 NAICS code 3311)

Examples of products or processes of this industry are:

Direct reduction of iron ore	Pig iron manufacturing in molten or solid form
Ferroalloys	Steel pipes and tubes
Ferrous powder	Steel shapes, such as plates, sheets, strips, rods, wire, and bars
Pig iron conversion into steel	

3312 Steel products from purchased steel (2002 NAICS code 3312)

Businesses engaged in manufacturing iron and steel pipe and tube, drawing steel wire, and rolling shapes **from purchased iron or steel**.

NOTE – Manufacturing wire products from purchased wire is classified in ISI code 3326.

3313 Alumina and aluminum production and processing (2002 NAICS code 3313)

Examples of products or processes of this industry are:

- Alumina refining, generally from bauxite
- Aluminum alloys, powder, paste, or flake
- Aluminum primary production from alumina
- Aluminum shape production, such as sheet, plate, foil, rod, bar, pipe, tube, and wire
- Aluminum smelting (secondary) from scrap or dross

NOTE – Manufacturing aluminum oxide abrasives and refractories are classified in ISI code 3279.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3314 Nonferrous metal (except aluminum) production and processing

(2002 NAICS code 3314)

Businesses engaged in smelting ores, such as copper, lead, and zinc, into nonferrous metals; primary refining of nonferrous metals using electrolytic or other processes; and/or rolling, drawing, extruding, and alloying of copper and other nonferrous metals.

NOTE – Mining and producing copper and other nonferrous concentrates, including gold and silver bullion, by processes such as solvent extraction or electrowinning are classified in ISI codes 2125-7.
 Primary production and secondary smelting of aluminum are classified in ISI code 3313.
 Die-casting purchased copper is classified in ISI code 3315.
 Manufacturing wire products from purchased copper wire is classified in ISI code 3326.
 Insulating purchased copper and nonferrous wire is classified in ISI code 3359.

3315 Foundries

(2002 NAICS code 3315)

Businesses engaged in pouring molten metal into molds or dies to form castings. Foundries may clean and deburr the castings they manufacture. More involved processes, such as tapping, threading, milling, or machining to tight tolerances that transform castings into more finished products are classified in other manufacturing industries.

Examples of businesses in this industry are:

Ferrous metal foundries that manufacture castings such as cast iron pipe, skillets, and manhole covers
 Nonferrous metal foundries, such as aluminum foundries
 Steel foundries

NOTE – Businesses both producing castings and further manufacturing them using processes such as machining or assembling to create a specific manufactured product are classified in the industry of the finished product.

3321 Forging and stamping

(2002 NAICS code 3321)

Businesses engaged in manufacturing iron, steel, and nonferrous forgings from purchased metals.

Examples of products of this industry are:

Crowns and closures
 Metal custom roll forming products
 Metal stamped and spun products (except automotive, cooking and kitchen utensils and coins)
 Powder metallurgy products

NOTE – Manufacturing:
 Iron and steel forgings in integrated iron and steel mills is classified in ISI code 3311.
 Automotive stampings is classified in ISI code 3363.

3322 Cutlery and handtools

(2002 NAICS code 3322)

Examples of products of this industry are:

<p style="padding-left: 40px;">Cutlery and flatware of nonprecious and precious plated metal Kitchen utensils and pots and pans, stamped or spun Nonelectric kitchen tools, such as can openers and peelers Nonpowered hand and edge tools, such as pliers, wrenches, and screwdrivers</p>	<p style="padding-left: 40px;">Safety razors and razor blades Saw blades and handsaws Scissors and shears Yard tools, such as rakes, shovels, and wheelbarrows</p>
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NOTE – Manufacturing:
 Cast metal cooking utensils is classified in ISI code 3315.
 Power-driven handtools is classified in ISI code 3339.
 Precious metal (except precious plated) and pewter cutlery and flatware is classified in ISI code 3399.

3323 Architectural and structural metals

(2002 NAICS code 3323)

Examples of products of this industry are:

<p style="padding-left: 40px;">Bar joists, concrete reinforcing bars, and other fabricated structural metal products Fabricated metal plate work Flumes, ducts, and dampers and other sheet metal work</p>	<p style="padding-left: 40px;">Metal railings, fences, and moldings and other ornamental and architectural metal products Metal windows and doors Prefabricated metal buildings, panels, and sections</p>
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NOTE – Manufacturing:
 Metal covered woodframed windows and doors is classified in ISI code 3210.
 Mobile homes is classified in ISI code 3210.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3324 Boilers, tanks, and shipping containers

(2002 NAICS code 3324)

Examples of products of this industry are:

Bulk storage tanks	Septic tanks
Metal cans, barrels, drums, kegs, and pails	Steam condensers
Power boilers and heat exchangers	

NOTE – Manufacturing heating boilers and hot water heating boilers is classified in ISI code 3334.

3325 Hardware

(2002 NAICS code 3325)

Examples of products of this industry are:

Locks (except coin-operated) and keys
Metal handles and knobs
Metal hinges and latches

NOTE – Manufacturing:

Nails and spikes from wire drawn elsewhere is classified in ISI code 3326.
Bolts, nuts, screws, rivets, and washers is classified in ISI code 3327.
Coin-operated locking mechanisms is classified in ISI code 3333.
Time locks is classified in ISI code 3345.

3326 Spring and wire products

(2002 NAICS code 3326)

Businesses engaged in manufacturing heavy gauge springs by processes including cutting, bending, and heat winding metal rods or strip stock, or in manufacturing light gauge springs and fabricated wire products from wire drawn elsewhere.

Examples of products of this industry are:

Barbed wire	Wire carts
Chain link fencing	Wire garment hangers
Heavy and light gauge springs	Wire rope, cable, and strands
Nails	Wire screening
Paper clips and staples	

NOTE – Manufacturing watch and clock springs from purchased wire is classified in ISI code 3345.

3327 Machine shops; turned products; and screws, nuts, and bolts

(2002 NAICS code 3327)

Businesses engaged in:

Custom machining parts for machines and equipment using machine tools such as lathes, automatic screw machines, and machines for boring, grinding, and milling
Machining precision turned products
Manufacturing metal bolts, nuts, screws, rivets, and washers

3328 Coating, engraving, heat treating, and allied activities

(2002 NAICS code 3328)

Businesses engaged in:

Electroplating, plating, anodizing, coloring and finishing metals and metal formed products
Enameling, lacquering, and varnishing metals and metal formed products
Engraving, chasing, or etching metals and metal formed products (except printing plates)
Heat treating metals and metal formed products
Hot dip galvanizing metals and metal formed products
Powder coating metals and metal formed products

3329 Other fabricated metal products

(2002 NAICS code 3329)

Examples of products of this industry are:

Ball and roller bearings	Metal ladders
Enameled iron and metal sanitary ware, sinks, bathtubs and toilets	Ordnance and accessories, including artillery and ammunition
Fabricated pipes and fittings	Plumbing fixture fittings and trim, metal and plastics, such as faucets, shower heads, and flush valves
Fluid power valves and hose fittings	Safes and vaults
Industrial patterns, such as foundry cores	Small arms
Industrial valves	Steel wool

NOTE – Manufacturing:

Plastics plumbing fixtures, such as plastics tubs and shower stalls, is classified in ISI code 3261.
Cast iron pipes and fittings is classified in ISI code 3315.
Safe and vault locks is classified in ISI code 3325.
Hydraulic intake and exhaust valves for internal combustion engines is classified in ISI code 3363.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3331 Agriculture, construction, and mining machinery (2002 NAICS code 3331)

Businesses engaged in manufacturing farm machinery and equipment, construction equipment, surface mining equipment, and logging and forestry equipment.

Examples of products of this industry are:

Bulldozers	Lawnmowers and other powered home lawn and
Coal breakers	garden equipment
Concrete mixers	Mine cars
Core and rock drills	Oil and gas field equipment
Dairy farm machinery and	Pavers
livestock equipment	Planting, seeding, fertilizing, and harvesting
Farm tractors	machinery

NOTE – Manufacturing:

Farm handtools and nonpowered lawnmowers and other garden equipment is classified in ISI code 3322.

Coal and ore conveyors and farm conveyors and elevators is classified in ISI code 3339.

Offshore oil and gas well drilling and floating production platforms is classified in ISI code 3366.

3332 Industrial machinery (2002 NAICS code 3332)

Examples of products of this industry are:

Bookbinding, typesetting, and other printing machinery
Chemical machinery and equipment and petroleum manufacturing equipment
Food and beverage manufacturing machinery, such as:
Bakery ovens
Dough mixers
Ice cream freezers
Meat and poultry preparation equipment
Plastics compression, extrusion, injection molding, and other plastics and rubber industry machinery
Pulp, paper, and paper product machinery
Sawmill and woodworking machinery (except hand held), such as:
Band saws
Circular saws
Sanding machinery
Semiconductor machinery, such as wafer processing equipment
Sewing machines (including household)
Textile machinery

NOTE – Manufacturing:

Planes, axes, drawknives, and handsaws is classified in ISI code 3322.

Power driven handtools is classified in ISI code 3339.

3333 Commercial and service industry machinery (2002 NAICS code 3333)

Examples of products of this industry are:

Automatic vending machinery
Automotive maintenance equipment, except mechanic's handtools
Commercial cooking equipment
Commercial laundry, dry-cleaning, and pressing machines
Office machinery (except computers), such as calculators and dedicated word processing equipment
Optical instrument and lens manufacturing, such as:
Binoculars
Lenses (except ophthalmic focus)
Microscopes
Photographic and photocopying equipment, such as:
Cameras (except television, video, and digital cameras)
Film development equipment
Projectors

NOTE – Manufacturing:

Sensitized film, paper, cloth, and plates is classified in ISI code 3259.

Mechanic's handtools is classified in ISI code 3322.

Computers and peripheral equipment is classified in ISI code 3341.

Video cameras, broadcast and studio, is classified in ISI code 3342.

Facsimile equipment is classified in ISI code 3342.

Video cameras (except broadcast and studio) is classified in ISI code 3343.

Time clocks is classified in ISI code 3345.

Ophthalmic focus lenses, such as eyeglass lenses and contact lenses, is classified in ISI code 3391.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment (2002 NAICS code 3334)

Examples of products of this industry are:

- Air-conditioning (except motor vehicle) equipment, such as central and room air conditioners
- Air purification equipment, such as industrial dust and fume collection equipment and warm air furnace filters
- Attic fans
- Commercial refrigeration equipment, such as water coolers, soda fountains, and beer dispensing equipment
- Heating equipment, such as:
 - Furnaces
 - Heating boilers and stoves
 - Wall and baseboard heating units
- Industrial and commercial fans and blowers, such as exhaust and ventilating fans
- Industrial refrigeration equipment

NOTE – Manufacturing:

- Industrial process furnaces and ovens is classified in ISI code 3339.
- Household fans (except attic), portable electric airspace heaters, humidifiers and dehumidifiers, and refrigerators and freezers is classified in ISI code 3352.
- Motor vehicle air conditioners and compressors is classified in ISI code 3363.

3335 Metalworking machinery (2002 NAICS code 3335)

Businesses engaged in manufacturing machinery that cuts, molds, and shapes metal.

Examples of products of this industry are:

- Cutting tools and machine tools accessories, such as twist drills and counter sinks
- Industrial molds, such as die-casting and foundry-casting molds
- Machine tools, such as:
 - Die-casting machines
 - Forging machines
 - Lathes
 - Milling machines
- Metal molds for plaster, plastics, rubber, and glass working machinery
- Rolling mill machinery and equipment
- Special die and tools, die sets, and jigs and fixtures
- Wire drawing and fabricating machines

NOTE – Manufacturing:

- Cutting dies (except metal cutting) is classified in ISI code 3322.
- Welding and soldering equipment is classified in ISI code 3339.

3336 Engines, turbines, and power transmission equipment (2002 NAICS code 3336)

Examples of products of this industry are:

- Electric outboard motors
- Gasoline and diesel engines, except motor vehicle and aircraft
- Industrial high-speed drives and gears
- Mechanical power transmission equipment, except motor vehicle and aircraft, such as:
 - Brakes
 - Clutches
 - Joints
 - Plain bearings and bushings
- Speed changers
- Turbine and turbine generator set units, such as steam, hydraulic, gas, and wind

NOTE – Manufacturing:

- Motor vehicle engines and power transmission equipment is classified in ISI code 3363.
- Gasoline aircraft engines, transmission equipment, and turbines is classified in ISI code 3364.

INDUSTRY CLASSIFICATIONS — Continued**MANUFACTURING – Continued****3339 Other general purpose machinery**
(2002 NAICS code 3339)

Examples of products of this industry are:

- Air and gas compressors
- Fluid power cylinders, actuators, pumps, and motors
- Industrial process furnaces and ovens
- Material handling equipment, such as:
 - Automobile lifts
 - Conveyors
 - Elevators and escalators
 - Industrial trucks and tractors
 - Overhead traveling cranes
- Nonagricultural spraying and dusting equipment
- Packaging machinery
- Power-driven hand tools
- Pumps and pumping equipment
- Scales and balances (except laboratory)
- Welding and soldering equipment

NOTE – Manufacturing:

Hand held soldering tools is classified in ISI code 3322.

Farm type tractors, agricultural spraying and dusting equipment, and construction cranes is classified in ISI code 3331.

Bakery ovens and industrial kilns is classified in ISI code 3332.

Industrial refrigeration and air-conditioning compressors is classified in ISI code 3334.

Transformers for arc-welding is classified in ISI code 3353.

Pumps and compressors for motor vehicles is classified in ISI code 3363.

Laboratory scales, furnaces, and ovens is classified in ISI code 3391.

3341 Computer and peripheral equipment
(2002 NAICS code 3341)

Businesses engaged in the design and use of integrated circuits and the application of highly specialized miniaturization technologies in the manufacture of computers and electronic products.

Machinery that incorporates electronic computers for operation or control purposes and embedded control applications are classified in other manufacturing industries based on the classifications of the complete machinery. Also, the manufacture of other parts such as casings, stampings, cable sets, switches, etc. for computers are classified in other manufacturing industries based on their associated production processes.

Examples of products of this industry are:

- Automatic teller machines
- Computer storage devices, such as:
 - CD-ROM drives
 - Floppy disk drives
 - Hard disk drives
 - Tape storage and backup drives
- Computer terminals
- Electronic computers, such as:
 - Laptops
 - Mainframes
 - Personal computers
 - Servers
 - Workstations
- Peripheral equipment such as:
 - Keyboards
 - Mice, trackballs, and joystick devices
 - Monitors
 - Optical and bar code scanners
 - Plotters
 - Printers

NOTE – Manufacturing:

Digital telecommunication switches, and local area network and wide area network communication equipment, such as bridges, routers, and gateways, is classified in ISI code 3342.

Internal loaded printed circuit board devices such as sound, video, and network interface cards; modems; and solid state storage devices for computers is classified in ISI code 3344.

Magnetic and optical recording media is classified in ISI code 3346.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3342 Communications equipment

(2002 NAICS code 3342)

Businesses engaged in manufacturing telephone and data communications equipment that may be stand alone or board level components of a larger system and/or engaged in manufacturing radio and television broadcast and wireless communication equipment.

Examples of products of this industry are:

Answering machines	Pagers
Communications antennas	Radios, fixed and mobile
Facsimile machines	Space satellites
Fire and security alarm equipment	Studio and broadcast video cameras
Global positioning system equipment	Switching equipment
Intercoms	Telephones, wired, cordless, and cellular
Local area network and wide area network communications equipment	Television broadcast equipment

NOTE – Manufacturing:

Household audio and video equipment is classified in ISI code 3343.

Internal and external computer modems, fax/modems and telephone transformers is classified in ISI code 3344.

3343 Audio and video equipment

(2002 NAICS code 3343)

Businesses engaged in manufacturing electronic audio and video equipment for home entertainment, motor vehicles, public address systems, and musical instrument amplification.

Examples of products of this industry are:

Amplifiers
Audio receivers
Compact disc players
Magnetic and digital audio tape recorders and players
Phonographs and microphones
Radio sets
Speakers and speaker systems
Televisions
Video cameras (except broadcast and studio)
Video cassette recorders and players

NOTE – Manufacturing:

Mobile radios, such as citizens band and FM transceivers for motor vehicle use, cable decoders, satellite television equipment, and studio and broadcast video cameras is classified in ISI code 3342.

Phonograph needles and cartridges is classified in ISI code 3344.

3344 Semiconductors and other electronic components

(2002 NAICS code 3344)

Examples of products of this industry are:

Bare and loaded printed circuit boards
Electron tubes and parts
Electronic capacitors, condensers, and resistors
Electronic coils, transformers, and other inductors
Electronic switches and transducers
LCD (liquid crystal display) unit screens
Light emitting diodes
Modems
Semiconductors and related devices, such as:
Diodes
Integrated circuits
Memory chips
Optoelectronic devices
Transistors

NOTE – Manufacturing:

Glass blanks for electron tubes is classified in ISI code 3272.

Communications antennas and telephone system modules is classified in ISI code 3342.

X-ray tubes is classified in ISI code 3345.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3345 Navigational, measuring, electromedical, and control instruments (2002 NAICS code 3345)

Examples of products of this industry are:

- Aircraft engine instruments
- Automatic environmental controls for residential, commercial, and appliance use, such as:
 - Gas burner controls
 - Humidstats
 - Refrigeration controls
 - Thermostats
- Electromedical and electrotherapeutic apparatus, such as:
 - Electrocardiographs
 - Hearing aids
 - Magnetic resonance imaging equipment
 - Medical ultrasound equipment
 - Pacemakers
- Instruments and related products for measuring, displaying, and controlling industrial process variables, such as: temperature, humidity, pressure, flow, level, and viscosity
- Instruments for measuring and testing of electricity and electrical signals, such as:
 - Ammeters
 - Circuit testers
 - Voltmeters
 - Wattmeters
- Irradiation apparatus, such as:
 - Computerized axial tomography (CT/CAT scanners) apparatus
 - Gamma-ray equipment
 - X-ray systems
- Laboratory instruments for chemical and physical analysis of solid, fluid, gaseous, or composite material samples, such as:
 - Hematology instruments
 - Ph meters
 - Spectrophotometric instruments
- Meteorological equipment
- Radiation detecting equipment
- Search, detection, navigation, guidance, aeronautical, and nautical systems and instruments, such as:
 - Aircraft and missile control systems
 - Gyroscopes
 - Radar
 - Sonar
- Surveying and drafting equipment
- Totalizing fluid meters and counting devices, such as:
 - Fare collection equipment
 - Parking meters
 - Water and gas meters
- Watches, clocks, and parts

NOTE – Manufacturing:

- Optical alignment and test and inspection equipment is classified in ISI code 3333.
- Global positioning system equipment is classified in ISI code 3342.
- Motor control switches and relays is classified in ISI code 3353.
- Appliance switches is classified in ISI code 3359.
- Nonelectrical medical and therapeutic apparatus is classified in ISI code 3391.

3346 Manufacturing and reproducing magnetic and optical media (2002 NAICS code 3346)

Examples of products or processes of this industry are:

Blank audio and video tapes	Mass reproduction of computer software (generally excluding software development) onto diskettes, CD-ROMs, and game cartridges
Blank diskettes	Prerecorded compact disks (except software)
Blank optical disks	Tape and record reproducing
Hard drive media	Theatrical duplication of motion pictures
Laser disks	
Mass duplication of (copying of) audio, video, software, and other data on magnetic, optical, similar media	

NOTE – Designing, developing, or publishing prepackaged software or documentation; and integrated facilities that publish and reproduce software, are classified in ISI code 5112.

Audio and video producing and publishing; integrated facilities that publish and reproduce audio, video, and film materials; and related services are classified in ISI codes 5121 or 5122, depending on the product.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3351 Electric lighting equipment (2002 NAICS code 3351)

Examples of products of this industry are:

Commercial, industrial, institutional, and
residential lighting fixtures
Electric lamp bulbs and parts
Flashlights and other portable lamps

Lampshades (except glass and plastics)
Motor vehicle light bulbs
Nonelectric lighting fixtures, such as gas lanterns

NOTE – Manufacturing:

Plastics lampshades is classified in ISI code 3261.
Glass parts for lighting fixtures is classified in ISI code 3272.
Light emitting diodes is classified in ISI code 3344.
Current-carrying wiring devices for lighting fixtures is classified in ISI code 3359.
Motor vehicle lighting fixtures is classified in ISI code 3363.

3352 Household appliances (2002 NAICS code 3352)

Examples of products of this industry are:

Barbecue grills
Dishwashers and disposals
Electric blankets and portable electric space heaters
Refrigerators, freezers, stoves, ovens, and
other major household appliances

Toasters, household vacuum cleaners, ceiling fans
and other small electrical appliances and housewares
Washers and dryers, household and coin operated

NOTE – Manufacturing:

Household sewing machines is classified in ISI code 3332.
Commercial and industrial cooking and cleaning equipment is classified in ISI code 3333.
Commercial and industrial refrigerators, room air conditioners, attic fans, and commercial ventilation and
exhaust fans is classified in ISI code 3334.

3353 Electrical equipment (2002 NAICS code 3353)

Examples of products of this industry are:

Motors and generators such as:
Fractional and integral horsepower electric motors
Land transportation motors and generators
Prime mover generator sets
Power, distribution, and specialty transformers, such as:
Florescent lamp ballasts
Lighting transformers
Welding transformers

Relays and industrial controls, such as:
Digital positioning equipment
Electronic relays
Solenoids
Switchgear and switchboard apparatus, such as:
Circuit breakers
Control panels
Fuses

NOTE – Manufacturing:

Turbine generator set units and electric outboard motors is classified in ISI code 3336.
Electronic transformers and switches is classified in ISI code 3344.
Environmental controls and industrial process control instruments is classified in ISI code 3345.
Switches for electrical circuits is classified in ISI code 3359.
Starting motors and generators for internal combustion engines is classified in ISI code 3363.

3359 Other electrical equipment and components (2002 NAICS code 3359)

Examples of products of this industry are:

Batteries
Carbon and graphite electrodes and brushes
Conduits, junction boxes, and other noncurrent-
carrying wiring devices
Current-carrying wiring devices, such as ground
fault circuit interrupters and wiring switches
Electric bells and gongs
Electrical cord sets
Electric garage door and other electric openers
Electrical outlets, switches, and other current-
carrying wiring devices

Fiber-optic cable from purchased fiber-optic strand and
nonferrous wire and cable from purchased nonferrous
wire and other communication and energy wire and
cable
Industrial capacitors and condensers
Lasers and laser parts for incorporation into other
equipment
Uninterruptable power supplies

NOTE – Manufacturing:

Porcelain and ceramic insulators is classified in ISI code 3271.
Unsheathed fiber-optic materials is classified in ISI code 3272.
Drawn nonferrous wire is classified in ISI code 3313 or 3314 (depending on the material drawn).
Cable sets consisting of insulated wire and connectors for electronic applications is classified in ISI code 3344.
Electronic capacitors, condensers, laser diodes, and semiconductor rectifiers is classified in ISI code 3344.

INDUSTRY CLASSIFICATIONS — Continued**MANUFACTURING – Continued****3361 Motor vehicles**

(2002 NAICS code 3361)

Businesses engaged in manufacturing complete motor vehicles (body, chassis or unibody), or chassis only.

Examples of products of this industry are:

Automobiles and minivans
Buses
Heavy duty trucks

Light trucks and sport utility vehicles
Motor homes (complete)

NOTE – Manufacturing off highway construction equipment is classified in ISI code 3331.**3362 Motor vehicle bodies and trailers**

(2002 NAICS code 3362)

Businesses engaged in manufacturing motor vehicle bodies, cabs, trucks, automobile and utility trailers, truck trailer chassis, detachable trailer bodies, and detachable trailer chassis. The products may be sold separately or may be assembled on purchased chassis and sold as complete vehicles.

Examples of products of this industry are:

Automobile bodies
Covers for mounting on pickup trucks
Motor homes on a purchased chassis

Travel trailers and campers
Truck bodies
Truck cabs

NOTE – Manufacturing:

Mobile homes is classified in ISI code 3210.

Motor homes chassis and assembly of complete motor homes is classified in ISI code 3361.

3363 Motor vehicle parts

(2002 NAICS code 3363)

Examples of products of this industry are:

Air bags
Brake systems and related components
Electrical and electronic equipment for motor vehicles, such as:
 Alternators
 Cruise control mechanisms
 Electronic control modules
 Ignition apparatus and parts
 Starters
Filters for internal combustion engines
Fuel injection systems
Gasoline engine parts, whether or not for vehicular use, such as:
 Carburetors
 Crankshafts
 Pistons
 Valves
 Water pumps

Gasoline engines for motor vehicles
Lighting fixtures for vehicles
Metal stampings
Motor vehicle air-conditioning systems
Mufflers
Radiators
Seating and interior trim
Steering and suspension components (except springs), such as:
 Ball joints
 Shock absorbers
 Tie rods
Transmissions and power train parts, such as:
 Clutches
 Torque converters
 Universal joints

NOTE – Manufacturing:

Stationary and diesel engines is classified in ISI code 3336.

Car stereos is classified in ISI code 3343.

Automotive lamps and bulbs is classified in ISI code 3351.

Electric motors for motor vehicles is classified in ISI code 3353.

Batteries is classified in ISI code 3359.

3364 Aerospace products and parts

(2002 NAICS code 3364)

Businesses engaged in (1) manufacturing complete aircraft, missiles, and space vehicles; and engines, propulsion units, auxiliary equipment and parts; (2) research and development units of aerospace manufacturers primarily engaged in the production of prototypes; and (3) factory conversion and overhaul of aircraft and propulsion systems.

Examples of products of this industry are:

Aircraft
Aircraft engines, parts, and components
Guided missiles

Rockets
Spacecraft and their parts, except satellites

NOTE – Manufacturing:

Aircraft fluid valve assemblies is classified in ISI code 3329.

Space satellites is classified in ISI code 3342.

Aeronautical, navigational, and guidance systems is classified in ISI code 3345.

Aircraft internal combustion engines and parts is classified in ISI code 3363.

The repair of aircraft or aircraft engines (except overhaul, conversion, or rebuilding) is classified in ISI code 4880.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3365 Railroad rolling stock (2002 NAICS code 3365)

Examples of products or activities of this industry are:

- Locomotives and their frames and parts, building and rebuilding
- Rail layers and ballast distributors
- Railroad, street, and rapid transit cars
- Railway track maintenance equipment

NOTE – Repair businesses owned by railroad and local transit companies are classified in ISI code 4880.
Repair businesses not owned by railroad and local transit companies are classified in ISI code 8110.

3366 Ship and boat building (2002 NAICS code 3366)

Businesses engaged in operating a shipyard or manufacturing boats. Shipyards are fixed facilities with drydocks and fabrication equipment capable of building a ship. Activities of shipyards include the construction of ships, their repair, conversion and alteration, the production of prefabricated ship and barge sections and specialized services, such as ship scaling.

Examples of products of this industry are:

- Barges
- Canoes
- Cruise ships
- Freighters
- Offshore oil and gas well drilling and production platforms (whether or not self-propelled)
- Recreational power boats
- Sailboats
- Submarines

NOTE – Manufacturing:
Inflatable plastic boats is classified in ISI code 3261.
Rubber boats is classified in ISI code 3262.

3369 Other transportation equipment (2002 NAICS code 3369)

Examples of products of this industry are:

- Bicycles
- Golf carts
- Military armored vehicles and tanks
- Motorcycles
- Snowmobiles

3370 Furniture and related products (2002 NAICS code 337)

Businesses engaged in producing furniture and related articles such as mattresses, window blinds, cabinets, and fixtures. Processes used include the cutting, bending, molding, laminating and assembly of such materials as wood, metal, glass, plastics, and rattan. Furniture may be produced on a stock or custom basis and may be shipped assembled or unassembled.

Examples of products of this industry are:

- Bathroom vanities
- Blinds and shades
- Custom architectural woodwork and millwork
- Display fixtures
- Furniture frames and parts
- Mattresses
- Metal, wood, plastic, rattan and wicker household furniture
- Office and institutional furniture and fixtures
- Showcases, partitions, shelving, and lockers
- Television, radio, and sewing machine cabinets
- Upholstered and nonupholstered wood household furniture
- Wall shelving units
- Wood kitchen cabinets

NOTE – Manufacturing:
Curtains, draperies, and canvas awnings is classified in ISI code 3140.
Seating for transportation equipment is classified in ISI code 3363.
Laboratory and hospital furniture is classified in ISI code 3391.

INDUSTRY CLASSIFICATIONS — Continued**MANUFACTURING – Continued****3391 Medical equipment and supplies**

(2002 NAICS code 3391)

Examples of products of this industry are:

Dental equipment and supplies, such as:

Artificial teeth

Dental chairs

Dental hand instruments

Laboratory apparatus and furniture, such as:

Balances and scales

Centrifuges

Laboratory cabinets

Ophthalmic goods, such as:

Contact lenses

Eyeglasses

Goggles

Sunglasses

Surgical and medical instruments, appliances, and supplies, such as:

Catheters

Hospital beds

Syringes

NOTE – Manufacturing:

Molded plastic lens blanks is classified in ISI code 3261.

Molded glass lens blanks is classified in ISI code 3272.

Laboratory instruments, x-ray apparatus, and electromedical apparatus is classified in ISI code 3345.

Retailing and grinding of prescription eyeglasses and contact lenses is classified in ISI code 4461.

3399 Other miscellaneous manufacturing

(2002 NAICS code 3399)

Includes the following:**1. Manufacturing jewelry and silverware**

Businesses engaged in one or more of the following: (1) manufacturing, engraving, chasing or etching jewelry, novelties or precious metal flatware, and other plated ware; (2) stamping coins; (3) manufacturing unassembled jewelry parts and stock shop products such as sheet, wire, and tubing; (4) cutting, slabbing, tumbling, carving, engraving, polishing or faceting precious or semiprecious stones and gems; (5) recutting, repolishing and setting gem stones; and (6) drilling, sawing, and peeling cultured and costume pearls; and (7) metal personal goods (e.g., compacts, cigarette cases).

Examples of jewelry and silverware products are:

Bracelets

Brooches and pins

Lapidary work

Necklaces

Precious metal (except precious plated) cutlery

Rings, precious and costume

NOTE – Manufacturing:

Synthetic stones or gemstones is classified in ISI code 3279.

Nonprecious and precious plated metal cutlery and flatware is classified in ISI code 3322.

2. Manufacturing sporting and athletic goods

Examples of sporting and athletic goods products are:

Baseball, football, and basketball equipment

Billiard and pool tables

Fishing tackle and equipment

Gymnasium and playground equipment

Roller skates and ice skates

NOTE – Manufacturing:

Athletic apparel is classified in ISI code 3150.

Athletic footwear is classified in ISI code 3160.

Small arms and small arms ammunition is classified in ISI code 3329.

3. Manufacturing dolls, toys, and games

Examples of doll, toy, and game products are:

Children's vehicles, such as scooters, wagons, and sleds

Craft and hobby kits

Dolls, doll parts, doll clothes, and action figures

Games (including electronic)

NOTE – Manufacturing:

Electronic video game cartridges and mass reproduction of these cartridges is classified in ISI code 3346.

Bicycles and metal tricycles is classified in ISI code 3369.

INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING – Continued

3399 Other miscellaneous manufacturing – Continued (2002 NAICS code 3399)

4. Manufacturing office supplies (except paper)

Examples of office supply products are:

Artists' air brushes, palettes, colors, and waxes
Crayons and chalks
Pens, pencils, and refill cartridges

Stamps, hand and embossing
Staplers and pencil sharpeners

NOTE – Manufacturing:

Paper office supplies is classified in ISI code 3222.
Manifold business forms and loose-leaf binders is classified in ISI code 3231.
Writing, drawing, and india inks is classified in ISI code 3259.
Inkjet cartridges is classified in ISI code 3259.
Rubber erasers is classified in ISI code 3262.
Drafting tables and boards is classified in ISI code 3370.

5. Manufacturing signs

Businesses engaged in manufacturing signs and related displays of all materials (except paper and paperboard).

NOTE – Manufacturing paperboard displays is classified in ISI code 3222.

Printing signs is classified in ISI code 3231.
Sign lettering and painting is classified in ISI code 5418.

6. Other miscellaneous manufacturing

Examples of other miscellaneous manufactured products are:

Brooms, brushes, and mops
Burial caskets
Candles
Cigar and cigarette lighters
Coin-operated amusement machines
Fasteners, buttons, needles, and pins

Gaskets, packing, and sealing devices
Hair pieces
Musical instruments
Portable fire extinguishers
Tobacco pipes
Umbrellas

WHOLESALE TRADE

The wholesale trade sector (ISI codes 4231–4251) comprises businesses engaged in wholesaling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

The wholesaling process is an intermediate step in the distribution of merchandise. Wholesalers are organized to sell or arrange the purchase or sale of (a) goods for resale (goods sold to other wholesalers or retailers), (b) capital or durable nonconsumer goods, and (c) raw and intermediate materials and supplies used in production.

Wholesalers sell merchandise to other businesses and normally operate from a warehouse or office. These warehouses and offices are characterized by having little or no display of merchandise. In addition, neither the design nor the location of the premises is intended to solicit walk-in traffic. Wholesalers do not normally use advertising directed to the general public. Customers are generally reached initially via telephone, in-person marketing, or by specialized advertising that may include Internet and other electronic means.

Although in general, wholesaling normally denotes sales in large volumes, durable nonconsumer goods may be sold in single units. Sales of capital or durable nonconsumer goods used in the production of goods and services, such as farm machinery, medium and heavy duty trucks, and industrial machinery are included in wholesale trade.

The sector comprises two main types of wholesalers: (1) merchant wholesalers that sell goods on their own account and (2) business to business electronic markets, agents, and brokers that arrange sales and purchases for others generally for a commission or fee.

MERCHANT WHOLESALERS, DURABLE GOODS

4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers (2002 NAICS code 4231)

Merchant wholesale distribution of products such as:

Automobiles
Motor homes
Motor vehicle supplies, parts,
and accessories

Motorcycles
Tires and tubes
Trailers
Trucks

INDUSTRY CLASSIFICATIONS — Continued**WHOLESALE TRADE – Continued****MERCHANT WHOLESALERS, DURABLE GOODS – Continued****4232 Furniture and home furnishing merchant wholesalers**
(2002 NAICS code 4232)

Merchant wholesale distribution of products such as:

Carpets and other floor surfaces	Linens and towels
China, glassware, and earthenware	Office furniture
Household-type furniture	Public building furniture
Household-type kitchen utensils and pans	

NOTE – Merchant wholesaling of:
Hospital beds and medical furniture is classified in ISI code 4234.
Precious metal flatware is classified in ISI code 4239.

4233 Lumber and other construction materials merchant wholesalers
(2002 NAICS code 4233)

Merchant wholesale distribution of products such as:

Asphalt and concrete mixtures	Mobile homes and prefabricated buildings
Brick and stone	Plywood
Doors and windows and frames (all materials)	Reconstituted wood fiber products
Fencing	Roofing, siding, and insulation materials
Glass	Wood and metal millwork
Lumber	

NOTE – Merchant wholesaling of:
Refractory brick is classified in ISI code 4238.
Timber and timber products is classified in ISI code 4239.

4234 Professional and commercial equipment and supplies merchant wholesalers
(2002 NAICS code 4234)

Merchant wholesale distribution of products such as:

Balances and scales	Ophthalmic goods
Commercial cooking and food service equipment	Photocopy machines, microfilm machines, and other office equipment
Computers, peripheral equipment, and software	Photographic cameras, film, accessories, and equipment
Electrical signs	Shelving and store fixtures
Mailing machines and equipment	Video cameras (except household-type)
Medical, dental, and hospital equipment and supplies	

NOTE – Merchant wholesaling of modems and other electronic communications equipment is classified in ISI code 4236.
Selling, planning, and designing computer systems that integrate computer hardware, software, and communication technologies are classified in ISI code 5415.

4235 Metals and minerals (except petroleum) merchant wholesalers
(2002 NAICS code 4235)

In addition to merchant wholesaling of the products listed below, this industry includes metal service centers. These centers maintain inventory and may perform value added functions such as sawing, shearing, bending, leveling, cleaning or edging on a custom basis as part of sales transactions.

Merchant wholesale distribution of minerals such as:

Coal and coke
Metal ores
Nonmetallic minerals (except those used in construction, such as sand and gravel)

Merchant wholesale distribution of primary metal products such as:

Bars	Non-insulated wire
Castings	Non-threaded pipe
Ingots	Plates
Nails, spikes, and rods	Sheets

NOTE – Merchant wholesaling of:
Nonmetallic minerals used in construction is classified in ISI code 4233.
Gold, silver, and platinum is classified in ISI code 4239.
Crude petroleum is classified in ISI code 4247.

INDUSTRY CLASSIFICATIONS — Continued**WHOLESALE TRADE – Continued****MERCHANT WHOLESALERS, DURABLE GOODS – Continued****4236 Electrical and electronic goods merchant wholesalers**
(2002 NAICS code 4236)

Merchant wholesale distribution of products such as:

Electrical apparatus and equipment
Electrical appliances
Electrical light fixtures
Household-type audio and video equipment,
such as televisions and radios

Household-type refrigerators and freezers
Telecommunications equipment
Unloaded computer boards
Wiring supplies and electrical construction materials

NOTE – Merchant wholesaling of computers, computer peripheral equipment, and loaded computer boards is classified in ISI code 4234.

4237 Hardware, and plumbing and heating equipment and supplies merchant wholesalers
(2002 NAICS code 4237)

Merchant wholesale distribution of products such as:

Automotive air-conditioning equipment
Central air-conditioning equipment
Bolts, nuts, rivets, and screws
Handtools

Hardware
Knives
Plumbing and heating equipment and supplies
Refrigeration equipment (except household-type)

NOTE – Merchant wholesaling of household room air-conditioners, refrigerators, and freezers, is classified in ISI code 4236.

4238 Machinery, equipment, and supplies merchant wholesalers
(2002 NAICS code 4238)

Merchant wholesale distribution of products such as:

Construction, mining, and logging machinery
and equipment
Farm and garden machinery and equipment
Industrial machinery and equipment
Industrial supplies
Service industry equipment and supplies

Transportation equipment and supplies (except motor
vehicles and marine pleasure craft), such as:
Aircraft
Motorized passenger golf carts
Railroad cars
Ships

NOTE – Merchant wholesaling of:
Motor vehicles and motor vehicle parts is classified in ISI code 4231.
Janitorial chemicals is classified in ISI code 4246.

4239 Miscellaneous durable goods merchant wholesalers
(2002 NAICS code 4239)

Merchant wholesale distribution of products such as:

Ammunition
Flatware, including precious metal
Jewelry, watches, and precious stones and metals
Marine pleasure craft, equipment, and supplies
Musical instruments

Prerecorded music
Recyclable materials
Sporting and recreational goods and supplies,
including specialty sport footwear
Timber and timber products, except lumber
Toy and hobby goods and supplies

NOTE – Merchant wholesaling of:
Motorized passenger golf carts is classified in ISI code 4238.
Athletic apparel is classified in ISI code 4243.

Sorting recyclable materials is classified in ISI code 5620.

MERCHANT WHOLESALERS, NONDURABLE GOODS**4241 Paper and paper product merchant wholesalers**
(2002 NAICS code 4241)

Merchant wholesale distribution of products such as:

Greeting cards
Industrial and personal service paper, such as:
Bags and boxes
Disposable plastics eating utensils
Sanitary paper

Pens and pencils
Printing and writing paper
Stationery and office supplies

INDUSTRY CLASSIFICATIONS — Continued**WHOLESALE TRADE – Continued****MERCHANT WHOLESALERS, NONDURABLE GOODS – Continued****4242 Drugs and druggists' sundries merchant wholesalers**
(2002 NAICS code 4242)

Merchant wholesale distribution of products such as:

Biological and medical products
Botanical herbs and drugs
Pharmaceuticals
Vitamins

4243 Apparel, piece goods, and notions merchant wholesalers
(2002 NAICS code 4243)

Merchant wholesale distribution of products such as:

Clothing and furnishings
Footwear of leather, rubber, and other materials
Piece goods and notions

NOTE – Converters who buy fabric goods in the grey, have them finished on contract, and sell at wholesale are classified in ISI code 3130.

4244 Grocery and related product merchant wholesalers
(2002 NAICS code 4244)

Merchant wholesale distribution of products such as:

Canned foods	General line groceries
Confectioneries and snack foods	Meat and meat products
Dairy products	Pet food
Fish and seafood	Poultry and poultry products
Fresh fruit and vegetables	Soft drinks
Frozen foods (packaged)	

NOTE – Pasteurizing and bottling milk are classified in ISI code 3115.
Slaughtering and dressing of poultry are classified in ISI code 3116.
Canning or freezing seafoods are classified in ISI code 3117.
Roasting coffee is classified in ISI code 3119.
Bottling soft drinks is classified in ISI code 3121.
Merchant wholesaling of grains, field beans, and livestock is classified in ISI code 4245.
Merchant wholesaling of beer, wine, and distilled alcoholic beverages is classified in ISI code 4248.

4245 Farm product raw material merchant wholesalers
(2002 NAICS code 4245)

In addition to merchant wholesaling of the products listed below, also includes businesses engaged in operating country or terminal grain elevators primarily for the purpose of merchant wholesaling.

Merchant wholesale distribution of products such as:

Grains and field beans	Livestock
Hides and pelts	Raw cotton
Leaf tobacco	

NOTE – Merchant wholesaling of field and garden seeds is classified in ISI code 4249.

4246 Chemical and allied products merchant wholesalers
(2002 NAICS code 4246)

Merchant wholesale distribution of products such as:

Acids	Industrial chemicals and salts
Dyestuffs	Plastics materials and resins
Explosives	Plastics films, sheets, rods, and tubes

NOTE – Merchant wholesaling of:
Ammunition and fireworks is classified in ISI code 4239.
Biological, medical, and pharmaceutical products is classified in ISI code 4242.
Agricultural chemicals and fertilizers is classified in ISI code 4249.
Paints and varnishes is classified in ISI code 4249.

INDUSTRY CLASSIFICATIONS — Continued

WHOLESALE TRADE – Continued

MERCHANT WHOLESALERS, NONDURABLE GOODS – Continued

4247 Petroleum and petroleum products merchant wholesalers

(2002 NAICS code 4247)

Merchant wholesale distribution of products such as:

Crude petroleum and petroleum products, such as fuel oil, gasoline and lubricating oil
Liquid petroleum gas

4248 Beer, wine, and distilled alcoholic beverage merchant wholesalers

(2002 NAICS code 4248)

Merchant wholesale distribution of products such as:

Ale	Neutral spirits and ethyl alcohol used in blended wines and
Beer	distilled liquors
Distilled alcoholic beverages	Wine
Fermented malt beverages	

4249 Miscellaneous nondurable goods merchant wholesalers

(2002 NAICS code 4249)

Merchant wholesale distribution of products such as:

Agricultural chemicals, pesticides, and fertilizers	Pet supplies
Books, periodicals, and newspapers	Textile bags
Farm supplies	Tobacco and tobacco products
Flowers and nursery stock	Yarns
Paints, varnishes, and wallpapers	

NOTE – Merchant wholesaling of pet food is classified in ISI code 4244.

ELECTRONIC MARKETS AND AGENTS AND BROKERS

4251 Wholesale electronic markets and agents and brokers

(2002 NAICS code 4251)

Business-to-business electronic markets bringing together buyers and sellers of goods using the Internet or other electronic means and generally receiving a commission or fee for the service.

Agents and brokers that arrange for the sale of goods owned by others. Agents and brokers do not take title to the goods being sold but rather receive a fee or commission for their service.

NOTE – Businesses engaged in bringing together buyers and sellers of goods using the Internet in a business-to-consumer or consumer-to-consumer environment are classified in ISI code 4540.

RETAIL TRADE

The retail trade sector (ISI codes 4410–4540) comprises businesses selling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. Retailers sell merchandise to the general public. Store retailers operate permanent point-of-sale locations. Non-store retailers reach customers through methods such as the broadcasting and publishing of direct response advertising, the publishing of traditional and electronic catalogues, and distribution through vending machines. Businesses may be engaged in providing after-sales services such as repair and installation. Businesses that both manufacture and sell their products to the general public, such as retail bakeries, are not classified in retail trade, but rather in manufacturing.

Businesses that both retail goods and repair and maintain those goods should provide a breakdown of revenues for both activities. If no breakdown is available, classify the revenues in retail trade according to the type of good that is retailed.

4410 Motor vehicle and parts dealers

(2002 NAICS code 441)

Examples of businesses in this industry are:

Automobile dealers	Motorcycle dealers
Automotive parts and accessories dealers	Recreational vehicle dealers
Boat dealers	Tire dealers
Light truck dealers	Utility trailer dealers

NOTE – Selling of medium and heavy duty trucks is classified in ISI code 4231.
Selling and installing automotive parts other than tires is classified in ISI code 8110.

4420 Furniture and home furnishings stores

(2002 NAICS code 442)

Examples of businesses in this industry are:

Floor coverings stores	Office furniture (except in combination with office
Household furniture stores	equipment and supplies) stores
Kitchenware stores	Outdoor furniture stores
	Window treatment stores

NOTE – Retailing:
Custom made curtains and drapes made on premises is classified in ISI code 3140.
Used furniture is classified in ISI code 4530.

INDUSTRY CLASSIFICATIONS — Continued**RETAIL TRADE – Continued****4431 Electronics and appliance stores**
(2002 NAICS code 4431)

Examples of businesses in this industry are:

Camera and photographic supplies stores
Computers, peripherals, and prepackaged software stores
Household appliance stores

NOTE – Retailing:

Automotive electronic sound systems is classified in ISI code 4410.

New sewing machines in combination with selling new sewing supplies, fabrics, patterns, yarns and other needlework accessories is classified in ISI code 4510.

Computers, peripherals, and prepackaged software in combination with retailing office equipment, furniture and supplies is classified in ISI code 4530.

4440 Building material and garden equipment and supplies dealers
(2002 NAICS code 444)

Examples of businesses in this industry are:

Building materials and supplies dealers	Nursery and garden centers
Hardware stores	Outdoor power equipment stores
Home centers	Paint and wallpaper stores
Lawn and garden equipment and supplies stores	

4450 Food and beverage stores
(2002 NAICS code 445)

Examples of businesses in this industry are:

Convenience stores	Meat, fish, fruit and vegetable, and other specialty food markets
Grocery stores	Supermarkets
Liquor stores	

NOTE – Retailing:

Candy and chocolate made on the premises not for immediate consumption is classified in ISI code 3113.

A general line of baked goods made on the premises not for immediate consumption is classified in ISI code 3118.

Convenience stores that sell gasoline are classified in ISI code 4471.

4461 Health and personal care stores
(2002 NAICS code 4461)

Examples of businesses in this industry are:

Cosmetics and beauty supplies stores	Optical goods stores
Health and personal care stores selling such items as food supplements, hearing aids, and convalescent supplies	Pharmacies and drug stores

NOTE – Grinding, but not retailing, optical lenses is classified in ISI code 3391.

4471 Gasoline stations
(2002 NAICS code 4471)

Retailing motor fuels and automotive oils. Includes businesses that sell motor fuels in combination with convenience store items and/or repair services.

NOTE – Businesses engaged solely in repairing motor vehicles are classified in ISI code 8110.

4480 Clothing and clothing accessories stores
(2002 NAICS code 448)

Examples of businesses in this industry are:

Clothing stores
Jewelry stores
Luggage and leather goods stores
Shoe stores

NOTE – Cutting and setting gemstones is classified in ISI code 3399.

Retailing new specialty sports footwear (e.g., bowling shoes, golf shoes, spiked shoes) is classified in ISI code 4510.

INDUSTRY CLASSIFICATIONS — Continued

RETAIL TRADE – Continued

4510 Sporting goods, hobby, book, and music stores

(2002 NAICS code 451)

Examples of businesses in this industry are:

Book stores
Hobby, games, and toy stores
Prerecorded music and musical instruments stores
Sporting goods stores

NOTE – Retailing new computer game software is classified in ISI code 4430.
Retailing general-purpose athletic shoes is classified in ISI code 4480.

4520 General merchandise stores

(2002 NAICS code 452)

Retailing a large variety of goods with no one merchandise line predominating.

Examples of businesses in this industry are:

Department stores
Discount department stores
Warehouse clubs and supercenters

4530 Miscellaneous store retailers

(2002 NAICS code 453)

Examples of businesses in this industry are:

Art dealers	Pet stores
Florists	Stationery and gift stores
Manufactured mobile homes retailers	Used merchandise stores
Office equipment and supplies retailers	

NOTE – Retailing used automobiles is classified in ISI code 4410.
Pawnshops are classified in ISI code 5224.

4540 Nonstore retailers

(2002 NAICS code 454)

Examples of businesses in this industry are:

Direct selling businesses, such as heating oil dealers	Mail order houses
Electronic auction	Telemarketing sales
Electronic shopping houses	Vending machine operators

NOTE – Facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet is classified in code 4251.
Providing telemarketing services for others is classified in ISI code 5614.
Supplying and servicing coin-operated amusement and gambling devices in places of business operated by others is classified in ISI code 7130.

TRANSPORTATION AND WAREHOUSING

The transportation and warehousing sector (ISI codes 4810–4939) comprises businesses providing transportation of passengers and cargo, scenic and sightseeing transportation, support activities related to transportation and warehousing and storage for goods. Businesses in transportation use transportation equipment or transportation related facilities as a productive asset.

4810 Air transportation

(2002 NAICS code 481)

Businesses engaged in providing scheduled and nonscheduled air transportation of passengers and/or cargo using aircraft such as airplanes and helicopters.

Launch services

NOTE – Scenic and sightseeing air transportation is classified in ISI code 4870.
Air courier services are classified in ISI code 4920.

4821 Rail transportation

(2002 NAICS code 4821)

Businesses engaged in providing line-haul or short-line rail transportation of passengers and/or cargo using railroad rolling stock. The railroads primarily operate on networks, with physical facilities, labor force, and equipment spread over an extensive geographic area.

NOTE – Commuter rail and urban rapid transit are classified in ISI code 4850.
Scenic and sightseeing rail transportation is classified in ISI code 4870.
Operating switching and terminal facilities as a separate business is classified in ISI code 4880.

INDUSTRY CLASSIFICATIONS — Continued

TRANSPORTATION AND WAREHOUSING – Continued

4833 Petroleum tanker operations
(Part of 2002 NAICS code 483)

Businesses engaged in operating water craft on the deep seas or on foreign or domestic coastal and inland waterways for the transportation of crude petroleum, petroleum products, or liquid natural gas. Businesses in this industry can either own or lease the water craft. The services can be rendered for the firm's own account, the account of affiliated persons, or the account of unaffiliated persons.

4839 Other water transportation
(Part of 2002 NAICS code 483)

Businesses engaged in providing water transportation of passengers and cargo (except petroleum and related products, which is in ISI code 4833) using water craft such as ships, barges, and boats either on the deep sea or coastal and inland waterways.

NOTE – Scenic and sightseeing water transportation is classified in ISI code 4870.
Operating floating casinos is classified in ISI code 7130.

4840 Truck transportation
(2002 NAICS code 484)

Businesses engaged in providing local and long-distance over-the-road transportation of cargo using motor vehicles, such as trucks and tractor trailers. This industry includes specialized trucking, such as moving of household and office goods.

4850 Transit and ground passenger transportation
(2002 NAICS code 485)

Businesses engaged in providing urban transit systems; commuter rail; chartered bus, school bus and interurban bus transportation; and taxi and limousine service.

NOTE – Scenic and sightseeing ground transportation is classified in ISI code 4870.
Ambulance services are classified in ISI code 6210.

4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
(2002 NAICS codes 4861, 4862, and 48691)

Businesses engaged in the use of distribution and transmission pipelines to transport crude oil, refined petroleum products, and natural gas. The pipeline transportation of natural gas also includes storage of natural gas.

NOTE – Pipeline transportation of natural gas to the end consumer is classified in ISI code 2212.

4868 Other pipeline transportation
(2002 NAICS code 48699)

Businesses engaged in the use of distribution and transmission pipelines to transport commodities such as coal and slurry.

NOTE – Pipeline transportation of water by utilities is classified in ISI code 2213.

4870 Scenic and sightseeing transportation
(2002 NAICS code 487)

Businesses engaged in the use of transportation equipment to provide recreation and entertainment. The activity is local in nature, usually involving a same-day return to the point of departure.

Examples of businesses in this industry are:

- Charter fishing boats
- Hot air balloon rides
- Sightseeing buses and trolleys
- Steam train excursions

4880 Support activities for transportation
(2002 NAICS code 488)

Businesses engaged in providing services to transportation carriers or to the general public, which support a single mode or several modes of transportation.

Examples of activities in this industry are:

Aircraft and rail transportation equipment	Freight forwarding
maintenance and repair	Motor vehicle towing
Airport operation	Port and harbor operation
Cargo handling	Rail terminal operation

NOTE – Businesses engaged in providing complete overhauls or rebuilding of transportation equipment are classified in transportation equipment manufacturing according to the type of equipment.

INDUSTRY CLASSIFICATIONS — Continued

TRANSPORTATION AND WAREHOUSING – Continued

4920 Couriers and messengers

(2002 NAICS code 492)

Businesses engaged in providing air, surface, or combined courier delivery services of parcels, letters, and documents. Deliveries of meals and groceries on a fee basis are also included.

4932 Petroleum storage for hire

(Part of 2002 NAICS code 49319)

Businesses engaged in operating bulk petroleum storage facilities and terminals for hire.

4939 Other warehousing and storage

(2002 NAICS codes 49311, 49312, 49313, and part of 49319)

Businesses engaged in operating warehousing and storage facilities for general merchandise, refrigerated goods, farm products, and other warehouse products, except petroleum.

NOTE – Renting space for self storage of goods (mini-warehouses) is classified in ISI code 5310.
Storing hazardous materials for treatment and disposal is classified in ISI code 5620.

INFORMATION

The Information sector (ISI codes 5111–5191) comprises businesses engaged in producing and distributing information and cultural products; providing the means to transmit or distribute these products as well as data or communications; and processing data. (Cultural products are those that directly express attitudes, opinions, ideas, values, and artistic creativity; provide entertainment; or offer information and analysis concerning the past and present.)

The unique characteristics of information and cultural products, and of the processes involved in their production and distribution, distinguish businesses in the Information sector from those in other sectors. Some of these characteristics are:

- 1. Unlike traditional goods, an "information or cultural product" such as an on-line newspaper or a television program does not necessarily have tangible qualities, nor is it necessarily associated with a particular form.**
- 2. Unlike traditional services, the delivery of informational and cultural products does not require direct contact between the supplier and the consumer.**
- 3. The intangible property aspect of information and cultural products makes the processes involved in their production and distribution different from goods and services. Only those possessing the rights to these works are authorized to reproduce, alter, improve, and distribute them.**
- 4. Distributors of information and cultural products often add value to the products they distribute. For instance, broadcasters may add advertising to the original product. This capacity means that unlike other distributors of goods and services, some information distributors may derive revenue not from the sale of the distributed product to the final consumer, but from those who pay for adding information to the original product.**

5111 Newspaper, periodical, book, and directory publishers

(2002 NAICS code 5111)

Businesses engaged in publishing newspapers, magazines, other periodicals, books, directories, and mailing lists, and other works, such as calendars, greeting cards, maps. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright. Businesses may create the works in-house, contract for, purchase, or compile works that were originally created by others. These works may be published in one or more formats, such as print and/or electronic form, including proprietary electronic networks. Businesses may print, reproduce, or offer direct access to the works themselves or may arrange with others to carry out such functions.

NOTE – Printing newspapers, periodicals, books, and greeting cards but not publishing is classified in ISI code 3231.
Book clubs primarily engaged in direct sales activities without publishing are classified in ISI code 4540.
Music publishers are classified in ISI code 5122.
Publishing periodicals, books, greeting cards, or developing compilations of creative works or facts exclusively on the Internet is classified in ISI code 5161.
Operating Web search portals is classified in ISI code 5181.
Supplying the news media with information such as news, reports, and pictures is classified in ISI code 5191.

5112 Software publishers

(2002 NAICS code 5112)

Businesses engaged in computer software publishing or publishing and reproduction. Such businesses carry out operations necessary for producing and distributing computer software such as designing, providing documentation, assisting in installation, and providing support services to software purchasers. These businesses may design and publish or only publish.

NOTE – Mass duplication of computer software is classified in ISI code 3346.
Providing access to software for clients from a central host site is classified in ISI code 5182.
Designing software to meet the needs of specific users is classified in ISI code 5415.

INDUSTRY CLASSIFICATIONS — Continued

INFORMATION – Continued

5121 Motion picture and video industries (2002 NAICS code 5121)

Businesses engaged in the production and/or distribution of motion pictures, videos, television programs, or commercials; in the exhibition of motion pictures; or in the provision of post-production and related services, such as editing, closed captioning, animation, and special effects.

NOTE – Mass duplication and packaging of video tapes is classified in ISI code 3346.
Providing audio services for film, television, and video productions is classified in ISI code 5122.

5122 Sound recording industries (2002 NAICS code 5122)

Businesses engaged in producing and distributing musical recordings, in publishing music, or in providing sound recording and related services. Includes integrated record production and distribution.

NOTE – Mass duplication of recorded products is classified in ISI code 3346.

5151 Radio and television broadcasting (2002 NAICS code 5151)

Businesses engaged in operating broadcasting studios and facilities for over-the-air or satellite delivery of radio and television programs. These businesses are engaged in the production or purchase of programs and generate revenues from the sale of airtime to advertisers, from donations and subsidies, or from the sale of programs.

NOTE – Producing and broadcasting television programs for cable and satellite television systems is classified in ISI code in 5152.
Broadcasting exclusively on the Internet is classified in ISI code 5161.
Furnishing cable and other pay television services is classified in ISI code 5175.

5152 Cable and other subscription programming (2002 NAICS code 5152)

Businesses engaged in operating studios and facilities for the broadcasting of programs on a subscription or fee basis. The programming is usually narrowcast in nature (e.g., limited format, such as news, sports, or youth-oriented). These businesses produce programming in their own facilities or acquire programming from external sources. The programming material is usually delivered to a third party, such as cable systems or direct-to-home satellite systems, for transmissions to viewers.

NOTE – Producing taped television program material is classified in ISI code 5121.
Furnishing cable and other pay television services is classified in ISI code 5175.

5161 Internet publishing and broadcasting (2002 NAICS code 5161)

Businesses engaged in publishing and/or broadcasting content on the Internet **exclusively**. They do not provide traditional (non-Internet) versions of the content they publish or broadcast.

Examples of businesses in this industry are:

- Internet book, news, and periodical publishers
- Internet entertainment and game sites
- Internet radio stations
- Internet video broadcast sites

NOTE – Providing both Internet publishing and other print or electronic editions is classified in ISI code 5111 or 5112 based on the materials produced.
Providing Internet access (Internet service provider) and/or operating Web search portals is classified in ISI code in 5181.
Providing streaming services on content owned by others is classified in ISI code 5182.
Operating stock brokerages, travel reservation services, purchasing services, and similar activities using the Internet rather than traditional methods are classified with the more traditional businesses that provide these services.

5171 Wired telecommunications carriers (2002 NAICS code 5171)

Businesses engaged in operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using wired telecommunications networks. Transmission facilities may be based on a single technology or a combination of technologies.

NOTE – Providing coin-operated pay telephones is classified in ISI code 8120.

INDUSTRY CLASSIFICATIONS — Continued

INFORMATION – Continued

5172 Wireless telecommunications carriers (except satellite)

(2002 NAICS code 5172)

Businesses engaged in operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using wireless telecommunications networks. Transmission facilities may be based on a single technology or a combination of technologies.

Examples of businesses in this industry are:

Cellular telephone service
Paging networks

NOTE – Businesses engaged in providing telephone answering services using pagers are classified in ISI code 5614.

5173 Telecommunications resellers

(2002 NAICS code 5173)

Businesses engaged in purchasing access and network capacity from owners and operators of the networks and reselling wired and wireless telecommunications services to businesses and households. These businesses do not operate and maintain telecommunications switching and transmission facilities.

NOTE – Businesses engaged in reselling satellite telecommunications services are classified in ISI code 5174.

5174 Satellite telecommunications

(2002 NAICS code 5174)

Businesses engaged in providing point-to-point telecommunications services to other businesses in the telecommunications and broadcasting industries by forwarding and receiving communications signals via a system of satellites. Also included are businesses that resell satellite communications.

NOTE – Businesses engaged in providing direct-to-home satellite television systems to individual households or consumers are classified in ISI code 5175.

5175 Cable and other program distribution

(2002 NAICS code 5175)

Businesses engaged as third-party distribution systems for broadcast programming. These businesses deliver programming received from cable networks, local television stations, and or radio networks via cable or direct-to-home satellite systems on a subscription or fee basis. These businesses do not generally originate programming material.

NOTE – Businesses engaged in producing and broadcasting television programs for cable and satellite television systems are classified in ISI code 5152.

5179 Other telecommunications

(2002 NAICS code 5179)

Businesses engaged in (1) providing specialized telecommunication applications, such as satellite tracking, communications telemetry, and radar stations operations; or (2) providing satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems.

NOTE – Businesses engaged in providing satellite telecommunications services are classified in ISI code 5174.

5181 Internet service providers and web search portals

(2002 NAICS code 5181)

Businesses in this industry provide clients access to the Internet or operate Web sites that use a search engine to provide Internet search services. These businesses also provide related services, such as Web hosting and Web page design. Web search portals often provide additional Internet services, such as email, connections to other Web sites, auctions, news, and serve as a home base for Internet users.

NOTE – Businesses engaged in-
Publishing or broadcasting exclusively on the Internet are classified in ISI code 5161.
Web hosting are classified in ISI code 5182.
Designing Web sites for others on a fee basis are classified in ISI code 5415.
Operating stock brokerages, travel reservation services, purchasing services, and similar activities using the Internet rather than traditional methods are classified with the more traditional businesses that provide these services.

INDUSTRY CLASSIFICATIONS — Continued

INFORMATION – Continued

5182 Data processing, hosting, and related services (2002 NAICS code 5182)

Businesses engaged in providing infrastructure for hosting or data processing services. These businesses may provide specialized hosting activities, such as Web hosting, streaming services or application hosting, provide application service provisioning, or may provide general time-share mainframe facilities to clients. Data processing businesses provide complete processing and specialized reports from data supplied by clients or provide automated data processing and data entry services.

NOTE – Providing Internet access services in combination with Web hosting is classified in ISI code 5181.

Processing financial transactions, such as credit card transactions, is classified in ISI code 5223.

Providing payroll processing services is classified in ISI code 5412.

Providing on-site management and operation of a client's data-processing facility is classified in ISI code 5415.

Providing text processing and related document preparation services is classified in ISI code 5614.

5191 Other information services (2002 NAICS code 5191)

Businesses engaged in supplying information, storing information, providing access to information, and searching and retrieving information.

Example of businesses in this industry are:

Archives	News syndicates
Libraries	Telephone-based information services

FINANCE AND INSURANCE

The finance and insurance sector (ISI codes 5221–5252) comprises businesses engaged in financial transactions (transactions involving the creation, liquidation, or change in ownership of financial assets) and/or in facilitating financial transactions. Three principal types of activities are included:

- 1. Raising funds by taking deposits and/or issuing securities, and in the process, incurring liabilities.**
- 2. Pooling of risk by underwriting insurance and annuities.**
- 3. Providing specialized services facilitating, or supporting, financial intermediation, insurance, or employee benefit programs.**

5221 Depository credit intermediation (Banking) (2002 NAICS codes 5221 and 551111)

Businesses engaged in accepting deposits and in lending funds from these deposits.

Examples of businesses in this industry are:

Bank holding companies
Commercial banks
Credit unions
Savings institutions

5223 Activities related to credit intermediation (2002 NAICS code 5223)

Businesses engaged in facilitating credit intermediation by performing activities, such as arranging loans by bringing borrowers and lenders together, and clearing checks and credit card transactions.

Examples of services provided by businesses in this industry are:

Check cashing	Money order and travelers check issuing
Credit card processing	Mortgage and other loan arranging
Debit card issuing	Reserve and clearing house activities
Electronic funds transfer	Servicing loans originated by others
Financial transactions processing	

5224 Non-depository credit intermediation (Part of 2002 NAICS code 5222)

Businesses engaged in extending credit or lending funds raised by credit market borrowing, such as issuing commercial paper or other debt instruments.

Examples of services provided by businesses in this industry are:

Consumer lending	Real estate credit
Credit card issuing	Sales financing
Mortgage companies	Trade financing

NOTE – U.S. branches and agencies of foreign banks and foreign branches and agencies of U.S. banks engaged in financing are classified in ISI code 5229.

Debit card issuing, servicing loans originated by others, and loan arranging are classified in ISI code 5223.

INDUSTRY CLASSIFICATIONS — Continued

FINANCE AND INSURANCE — Continued

5229 Nondepository branches and agencies

(Part of 2002 NAICS code 5222)

Foreign branches and agencies of U.S. banks that do not accept deposits abroad. U.S. branches and agencies of foreign banks that do not accept deposits in the United States.

5231 Securities and commodity contracts intermediation and brokerage

(2002 NAICS code 5231)

Businesses engaged in putting capital at risk in the process of underwriting securities issues or in making markets for securities and commodities and businesses acting as agents and/or brokers and sellers of securities and commodities.

Examples of services provided by businesses in this industry are:

- Commodity contracts dealing and brokerage
- Investment banking
- Securities brokerage

5238 Other financial investment activities and exchanges

(2002 NAICS codes 5232 and 5239)

Businesses engaged in furnishing physical or electronic marketplaces for the purpose of facilitating the buying and selling of stocks, options, bonds, or commodity contracts.

Businesses engaged in acting as principals, agents and/or brokers in buying or selling financial contracts (except investment bankers, securities dealers, and commodity contracts dealers) or providing other investment services, such as portfolio management, investment advice, and trust, fiduciary, and custody services.

Examples of businesses in, or services provided by, this industry are:

Commodity and exchange clearinghouses	Securities and commodity exchanges
Financial planning	Stock quotation services
Pension fund and mutual fund management	Trust, fiduciary, custody and other investment services
Royalties or leases dealers	Venture capital companies

NOTE – Businesses providing investment advice in conjunction with their primary activity, such as the sale of stocks, bonds, real estate, etc. are classified according to their primary activity. Businesses known as publishers that provide generalized investment information to subscribers are classified in ISI code 5111.

5242 Agencies, brokerages, and other insurance related activities

(2002 NAICS code 5242)

Businesses engaged in acting as agents or brokers in selling insurance policies and annuities or providing other employee benefits and insurance related services, such as claims adjustment and processing and third party administration of insurance and pension funds.

NOTE – Third party portfolio management of funds' assets is classified in ISI 5238. Providing actuarial consulting services is classified in ISI 5416.

5243 Insurance carriers, except life insurance carriers

(2002 NAICS code 5241, except code 524113)

Businesses engaged in underwriting insurance policies, except life insurance policies, and annuities and investing premiums to build up a portfolio of financial assets to be used against future claims.

Examples of businesses in this industry are:

- Health and medical insurance carriers
- HMO's providing health and medical insurance
- Property, casualty, title, and deposit insurance carriers

NOTE – HMO's providing health care services are classified in ISI code 6210.

5249 Life insurance carriers

(2002 NAICS code 524113)

Businesses engaged in underwriting life insurance policies and annuities, disability income insurance policies, and accidental death and dismemberment insurance policies.

5252 Funds, trusts, and other financial vehicles

(2002 NAICS code 525)

Legal entities organized to pool securities or other assets on behalf of shareholders or beneficiaries of employee benefit or other trust funds. These entities earn interest, dividends, and other property income, but have little or no employment. This industry also includes individual investors.

Examples of entities in this industry are:

Individual investors	Open-end investment funds and closed-end investment funds
Insurance or employee benefit funds, such as pension funds, health and welfare funds	Trust, estate, and agency accounts

NOTE – Businesses with employees devoted to the management of funds are classified in ISI code 5238.

Entities engaged in holding the securities of (or other equity interests in) other firms are classified in ISI code 5512.

INDUSTRY CLASSIFICATIONS — Continued**REAL ESTATE AND RENTAL AND LEASING****5310 Real estate**
(2002 NAICS code 531)

Businesses engaged in renting or leasing real estate to others; managing real estate for others; selling, buying or renting real estate for others; and providing real estate related services, such as appraisal services.

Examples of businesses in this industry are:

- Owners and lessors of land used for agriculture or timber growing that the owner-lessors do not operate themselves
- Owners and lessors of miniwarehouses and self-storage units
- Real estate agencies, brokerages, and property managers

NOTE – Subdividing and constructing buildings for sale is classified in ISI code 2360.
 Subdividing and improving raw land for subsequent sale to builders is classified in ISI code 2370.
 Operating public and contract general merchandise warehousing and storage facilities is classified in ISI code 4939.

5321 Automotive equipment rental and leasing
(2002 NAICS code 5321)

Businesses engaged in renting or leasing passenger cars and trucks, without drivers, or renting or leasing utility trailers and recreational vehicles. Rentals can be on a short-term or a long-term basis.

NOTE – Retailing passenger cars through lease arrangements is classified in ISI code 4410.
 Renting or leasing passenger cars with drivers is classified in ISI code 4850.
 Leasing vehicles in combination with providing loans to buyers of such vehicles is classified in ISI code 5224.
 Renting recreational goods such as pleasure boats or mopeds is classified in ISI code 5329.

5329 Other rental and leasing services
(2002 NAICS code 532, except 5321)

Businesses engaged in renting or leasing a wide array of tangible goods, such as consumer goods, goods for business operations, and industrial machinery and equipment in return for a periodic rental or lease payment.

Examples of tangible goods rented or leased by businesses in this industry are:

- Aircraft, tugboats, and other transportation equipment, without operators
- Bicycles, skis, and other recreational goods
- Bulldozers, cranes, and other heavy construction equipment, without operators
- Computers, copiers, and other office machinery
- Formal wear and costumes
- Furniture
- General rental centers
- Home health equipment
- Televisions, stereos, refrigerators, and other consumer electronics and appliances
- Video tapes and discs

NOTE – Retailing and renting musical instruments is classified in ISI code 4510.
 Leasing goods or heavy equipment in combination with providing loans to buyers of such goods is classified in ISI code 5224.
 Leasing real property is classified in ISI code 5310.
 Leasing automotive equipment without drivers is classified in ISI code 5321; leasing with drivers is classified in ISI code 4850.
 Leasing heavy equipment with operators is classified according to the nature of the service provided, for example, mining or construction.

5331 Lessors of nonfinancial intangible assets (except copyrighted works)
(2002 NAICS code 5331)

Businesses in this industry are engaged in assigning rights to assets, such as patents, trademarks, brand names, and/or franchise agreements for which a royalty payment or licensing fee is paid to the asset holder.

NOTE – Businesses, engaged in producing, reproducing, and or distributing copyrighted works, are classified in ISI codes 5111-5122, depending on the nature of the work.
 Businesses that allow franchisees the use of the franchise name, contingent upon the franchisee buying products or services from the franchiser are classified elsewhere, depending on the nature of the product or service provided.

INDUSTRY CLASSIFICATIONS — Continued

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

5411 Legal services (2002 NAICS code 5411)

Businesses engaged in providing services in a range of, or in a specific area of law, such as criminal law, corporate law, or real estate law. Includes the provision of other legal services by businesses such as notaries public services, patent agents services and real estate settlement offices.

5412 Accounting, tax preparation, bookkeeping, and payroll services (2002 NAICS code 5412)

Examples of services provided by businesses in this industry are:

- Accounting systems design
- Auditing of accounting records
- Bookkeeping
- Budget development
- Financial statement preparation
- Payroll preparation
- Tax return preparation

5413 Architectural, engineering, and related services (2002 NAICS code 5413)

Examples of services provided by businesses in this industry are:

- Architectural services including planning and designing the construction of residential, institutional, commercial, or industrial building and structures
- Building inspection services
- Drafting services
- Engineering services including designing, developing, and utilizing machines, materials, instruments, structures, processes, and systems
- Landscape architectural services including planning and designing the development of land areas for projects such as parks, schools, and highways
- Surveying and mapping services
- Testing laboratories performing physical, chemical, and other analytical testing services

NOTE – The design and construction of buildings, highways, and other structures or in managing construction projects are classified in Construction (ISI codes 2360-2380) according to the type of project.
 Providing advice on environmental issues and inspecting buildings for hazardous materials is classified in ISI code 5416.
 Providing landscape care and maintenance services and/or installing trees, shrubs, plants, etc., along with the design of landscape plans is classified in ISI code 5617.
 Inspecting buildings for termites and other pests is classified in ISI code 5617.
 Laboratory testing services for the medical profession are classified in ISI code 6210.

5414 Specialized design services (2002 NAICS code 5414)

Examples of services provided by businesses in this industry are:

- Fashion design
- Graphic design
- Industrial design
- Interior design

5415 Computer systems design and related services (2002 NAICS code 5415)

Businesses engaged in providing services in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

Examples of services provided by businesses in this industry are:

- Computer systems facilities management
- Computer programming
- Computer systems integration design, such as local area network computer systems integration designers
- Computer systems design consulting
- Data processing center management
- Software installation

NOTE – Publishing packaged software is classified in ISI code 5112.
 Providing computer data processing services at your own facility for others is classified in ISI code 5182.

INDUSTRY CLASSIFICATIONS — Continued

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES — Continued

5416 Management, scientific, and technical consulting services (2002 NAICS code 5416)

Businesses engaged in providing advice and assistance to businesses, and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

Examples of businesses in this industry are:

Actuarial, benefit, and compensation consultants	Human resources and executive search consultants
Administrative and general management consultants	Management consultants
Biological consultants	Marketing consultants
Environmental consultants	Process, physical distribution, and logistics consultants

NOTE – Planning and designing computer systems is classified in ISI code 5415.
 Developing and implementing marketing research or public opinion polling is classified in ISI code 5419.
 Providing general management and/or administrative support services to subsidiaries is classified in ISI code 5513.
 Providing resources to other enterprises to administer, direct, or coordinate a range of day-to-day business operations is classified in ISI code 5611.

5417 Scientific research and development services (2002 NAICS code 5417)

Businesses engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or in the application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development).

Examples of businesses in this industry are:

Biological research and development laboratories	Physical science research and development laboratories
Environmental research and development laboratories	Social science and humanities research
Industrial research laboratories	

NOTE – Providing physical, chemical, or other analytical testing services is classified in ISI code 5413.
 Marketing research is classified in ISI code 5419.

5418 Advertising agencies and related services (2002 NAICS code 5418)

Examples of businesses in this industry are:

Advertising agencies
 Direct mail advertisers
 Display advertising, such as outdoor advertising services
 Media buying agencies and representatives
 Public relations agencies

NOTE – Compiling and selling mailing lists without providing direct mail advertising services is classified in ISI code 5111.
 Providing marketing consulting services is classified in ISI code 5416.

5419 Other professional, scientific, and technical services (2002 NAICS code 5419)

Examples of businesses in this industry are:

Broadcast media rating services
 Marketing research and public opinion polling
 Photographic services, including still, video, and digital photography
 Translation and interpretation services
 Veterinary offices and animal hospitals
 Weather forecasting services

NOTE – Developing motion picture film is classified in ISI code 5121.
 Providing marketing strategies advice and counsel is classified in ISI code 5416.
 Veterinary research and development services are classified in ISI 5417.
 Developing still photographs is classified in ISI code 8120.
 Non-veterinary pet care services is classified in ISI code 8120.

INDUSTRY CLASSIFICATIONS — Continued

MANAGEMENT OF COMPANIES AND ENTERPRISES

5512 Holding companies, except bank holding companies (2002 NAICS code 551112)

Businesses engaged in holding the securities or financial assets of companies and enterprises for the purpose of owning a controlling interest in them or influencing their management decisions. Businesses in this industry do not manage the day-to-day operations of the firms whose securities they hold.

For consolidated enterprises, ISI code 5512 is generally an invalid industry classification. Determination of industry code must be based on the activities of the fully consolidated business enterprise being reported to BEA. A business that engages in holding company activities but generates more than 50 percent of its total income from other activities is not a holding company.

NOTE – Holding companies for which over 50 percent of their total income is derived from banks that they hold are classified in ISI code 5221.

Holding companies that manage the day-to-day operations of another part of the same multinational enterprise are classified in ISI code 5513.

5513 Corporate, subsidiary, and regional management offices (2002 NAICS code 551114)

Offices engaged in providing resources to other parts of the same multinational enterprise to administer, direct, or coordinate a range of day-to-day business operations, such as financial planning; personnel; physical distribution and logistics; and long-term strategic and organization planning.

Included in this industry are:

- Central administrative offices
- Corporate headquarters
- Holding companies that manage
- Regional offices

NOTE – Businesses engaged in providing resources to clients in other companies or enterprises to administer, direct, or coordinate a range of day-to-day business operations are classified in ISI code 5611. Providing a single support (e.g., accounting services) service to a related enterprise, but not the range of services that businesses in this industry provide is classified in other industries according to the service provided.

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

5611 Office administrative services (2002 NAICS code 5611)

Businesses engaged in providing resources to clients in other companies or enterprises to administer, direct, or coordinate a range of day-to-day business operations, such as financial planning; billing and record keeping; personnel; and physical distribution and logistics. These businesses do not provide operating staff to carry out the complete operations of a client's business.

NOTE – Computer systems facilities management is classified in ISI code 5415.

Providing management advice but not day-to-day management is classified in ISI code 5416.

Offices providing general management and/or administrative support services to other parts of the same multinational enterprise are classified in ISI 5513.

Providing both management and operating staff for the complete operation of a client's business is classified according to the industry of the client's business.

A single support service (e.g., accounting services) to an unrelated enterprise, but not the range of services that businesses in this industry provide, is classified in other industries according to the service provided.

5612 Facilities support services (2002 NAICS code 5612)

Businesses engaged in providing operating staff to perform a combination of support services within a clients' facilities. The businesses typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing; reception; laundry; and related services to support operations within facilities. These businesses provide operating staff to carry out these support activities but, are not involved with, or responsible for, the core business or activities of the client.

Examples of services provided by businesses in this industry are:

- Base or facilities operations support services (except computer systems and/or data processing)
- Correctional facilities (i.e., jails) operations on a contract or fee basis

NOTE – Providing a single support service to clients (e.g., janitorial services), but not the range of services that businesses in this industry provide, is classified in other industries according to the service provided.

Providing both management and operating staff for the complete operation of a client's business is classified according to the industry of the client's business.

Providing on-site management and operation of clients' computer systems and/or data processing facilities is classified in ISI code 5415.

INDUSTRY CLASSIFICATIONS — Continued

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES — Continued

5613 Employment services

(2002 NAICS code 5613)

Businesses engaged in: (1) listing employment vacancies and in referring or placing applicants for employment; (2) supplying workers to clients for limited periods of time to supplement the work force of the client; or (3) providing human resources and human resource management services to clients.

Examples of businesses in this industry are:

Casting bureaus and agencies
Employee leasing services
Employment agencies

Labor (except farm) contractors
Temporary employment or staffing services

NOTE – Supplying farm labor is classified in ISI code 1150.

Providing executive search consulting services is classified in ISI code 5416.

Agents and managers for entertainers, athletes, and other public figures are classified in ISI code 7110.

5614 Business support services

(2002 NAICS code 5614)

Businesses engaged in performing activities that are ongoing routine business support functions that businesses and organizations traditionally do for themselves.

Examples of businesses in this industry are:

Collection agencies
Copy centers
Credit bureaus and credit investigating services
Desktop publishing services, including typing and word processing
Document preparation services, such as resume writing

Private mail centers and other postal and mailing services
Repossession services
Telephone answering services
Telemarketing bureaus and services provided for others

NOTE – Performing prepress and postpress services in support of printing activities or providing document copying services in combination with printing services are classified in ISI code 3231.

5615 Travel arrangement and reservation services

(2002 NAICS code 5615)

Examples of businesses in this industry are:

Airline, hotel, and restaurant reservation services
Convention and visitors bureaus
Ticket agencies and offices, including travel, sports, and theatrical

Tour operators that arrange and assemble tours sold through travel agencies or for their own account
Travel agencies

5616 Investigation and security services

(2002 NAICS code 5616)

Examples of businesses in this industry are:

Armored car services
Bodyguard services
Polygraph services
Private detective and investigation services

Security guard services
Security systems services, such as selling burglar and fire alarm systems, along with installation and monitoring

NOTE – Retailers of motor vehicle security systems with or without installation or repair services are classified in ISI code 4410.

Providing credit checks is classified in ISI code 5614.

Selling security systems for buildings without installation, repair, or monitoring services is classified in retail or wholesale trade depending on the type of sale.

5617 Services to buildings and dwellings

(2002 NAICS code 5617)

Examples of businesses in this industry are:

Carpet and upholstery cleaning services
Exterminating and pest control services, such as termite control services
Janitorial services, such as cleaning building interiors and interiors of transportation equipment
Landscaping services

NOTE – Retailers of landscaping materials that may also provide the installation and maintenance of these materials are classified in ISI code 4440.

Planning and designing the development of land areas for projects such as parks, schools, and highways without installing trees, shrubs, or similar items is classified in ISI code 5413.

INDUSTRY CLASSIFICATIONS — Continued

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES – Continued

5619 Other support services (2002 NAICS code 5619)

Examples of businesses in this industry are:

Convention and trade show organizers
Inventory taking services
Packaging and labeling services

5620 Waste management and remediation services (2002 NAICS code 562)

Businesses engaged in the collection, treatment, and disposal of waste materials. Includes businesses engaged in collecting and/or local hauling of waste and/or recyclable materials; operating waste treatment or disposal facilities (except sewer systems or sewage treatment facilities); operating materials recovery facilities (those that sort recyclable materials from the trash stream); providing remediation services (those that provide for the cleanup of contaminated buildings, mine sites, and soil or ground water); and providing septic pumping and other miscellaneous waste management services, such as portable toilet rental services.

NOTE – Collecting, treating, and disposing waste through sewer systems or sewage treatment facilities is classified in ISI code 2213.
Long-distance hauling of waste materials is classified in ISI code 4840.
Waste management consulting services, such as developing remedial action plans, are classified in ISI code 5416.

EDUCATIONAL SERVICES

6110 Educational services (2002 NAICS code 61)

Businesses engaged in providing instruction and training in a wide variety of subjects.

Examples of businesses in this industry are:

<p style="padding-left: 40px;">Business schools Colleges, universities, and professional schools Computer and management training schools</p>	<p style="padding-left: 40px;">Professional development programs Sports and recreation instruction schools or camps Technical and trade schools</p>
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NOTE – Nursery schools and preschools are classified in ISI code 6240.

HEALTH CARE AND SOCIAL ASSISTANCE

6210 Ambulatory health care services (2002 NAICS code 621)

Businesses engaged in providing health care services directly or indirectly to ambulatory patients and that do not usually provide inpatient services.

Examples of businesses in this industry are:

<p style="padding-left: 40px;">Ambulance services Dentists' offices Health maintenance organization medical centers Home health care services Kidney dialysis centers</p>	<p style="padding-left: 40px;">Medical and diagnostic laboratories, including diagnostic imaging centers Mental health practitioners Optometrists' offices Physicians' offices and walk-in centers</p>
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NOTE – Optical, orthopedic, and dental laboratories are classified in ISI code 3391.
Opticians engaged in selling and fitting prescription eyeglasses and contact lenses are classified in ISI code 4461.
Weight reducing centers, nonmedical, are classified in ISI code 8120.

6220 Hospitals (2002 NAICS code 622)

Businesses engaged in providing medical, diagnostic, and treatment services including physician, nursing, and other health services to inpatients. Hospitals may also provide outpatient services as a secondary activity. Includes general and special medical and surgical facilities and psychiatric and substance abuse facilities.

NOTE – Businesses that are engaged in providing residential care for persons diagnosed with mental retardation or that provide inpatient treatment of mental health and substance abuse illness with the emphasis on counseling, rehabilitation, and support services rather than medical treatment are classified in ISI code 6230.

INDUSTRY CLASSIFICATIONS — Continued

HEALTH CARE AND SOCIAL ASSISTANCE — Continued

6230 Nursing and residential care facilities

(2002 NAICS code 623)

Businesses engaged in providing residential care combined with either nursing, supervisory, or other types of care as required by the residents.

Examples of businesses in this industry are:

Assisted living facilities	Nursing homes
Continuing care retirement communities	Residential mental health and substance abuse facilities
Hospices	

6240 Social assistance

(2002 NAICS code 624)

Businesses engaged in providing a wide variety of social assistance services directly to their clients. These services do not include residential or accommodation services, except on a short stay basis.

Examples of businesses in this industry are:

Adoption agencies	Nursery schools and preschools
Child day-care services	Senior citizens centers
Community food and housing services	Vocational rehabilitation facilities

ARTS, ENTERTAINMENT, AND RECREATION

The arts, entertainment and recreation sector (ISI codes 7110-7130) comprises businesses that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons.

7110 Performing arts, spectator sports, and related industries

(2002 NAICS code 711)

Businesses engaged in producing or organizing and promoting live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes and other entertainers, including independent (freelance) entertainers, and the businesses that manage their careers.

Examples of businesses in this industry are:

Agents and managers for entertainers, athletes, and other public figures	Promoters of performing arts, sports, and similar events
Circuses	Professional sports teams
Ice skating shows	Racetracks
	Theater companies and other performing arts companies

NOTE – Restaurants and night clubs that provide live non-theatrical entertainment in addition to the sale of food and beverages are classified in ISI code 7220.

Professional athletic associations or leagues are classified in ISI code 8130.

7121 Museums, historical sites, and similar institutions

(2002 NAICS code 7121)

Businesses engaged in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural and/or educational value.

Examples of businesses in this industry are:

Art galleries and museums
Botanical gardens
Zoos and nature preserves

NOTE – Commercial art galleries primarily engaged in selling art objects are classified in ISI code 4510.

7130 Amusement, gambling, and recreation industries

(2002 NAICS code 713)

Businesses engaged in operating facilities where patrons can participate in sports, recreation, amusement or gambling activities. Includes supplying and servicing amusement devices in places of business operated by others.

Examples of businesses in this industry are:

Amusement parks, theme parks, and arcades	Gambling casinos, except casino hotels
Bowling centers	Golf courses and country clubs
Coin-operated amusement and gambling devices, supply and service	Health clubs and physical fitness facilities
	Marinas
	Skiing facilities, without accommodations

NOTE – Businesses using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in ISI code 4870.

Operating race tracks or presenting live racing or sporting events are classified in ISI code 7110.

Businesses that provide both accommodations and recreational facilities, such as hunting and fishing camps, skiing and golfing resorts, and casino hotels are classified in ISI code 7210.

INDUSTRY CLASSIFICATIONS — Continued

ACCOMMODATION AND FOOD SERVICES

The accommodation and food services sector (ISI codes 7210-7220) comprises businesses providing customers with lodging and/or preparing meals, snacks, and beverages for immediate consumption. The sector includes both accommodation and food services because the two activities are often combined at the same business.

7210 Accommodation (2002 NAICS code 721)

Businesses engaged in providing lodging or short-term accommodations for travelers, vacationers, and others. Some locations provide lodging only, while others provide meals and recreational facilities. Businesses that manage hotels and motels on a contractual basis are classified in this industry if they both manage the operation and supply the operating staff. Providing meals and other complementary services in connection with accommodation are considered to be an integral part of the activity. Revenues generated by these activities are included in this industry, even if they produce more revenues than the accommodations.

Examples of businesses in this industry are:

- Hotels, motels, casino hotels, and other traveler accommodation
- Recreational vehicle parks and campgrounds
- Rooming and boarding houses
- Vacation camps

NOTE – Operating instructional camps, such as sports camps and computer camps, is classified in ISI code 6110.

7220 Food services and drinking places (2002 NAICS code 722)

Businesses engaged in preparing meals, snacks, and beverages to customer order for immediate on premises and off-premises consumption.

Examples of businesses in this industry are:

- Airline food service contractors
- Bars, cocktail lounges, and other drinking places
- Cafeterias, snack bars, fast food restaurants, and other limited-service eating places
- Caterers (that provide their own staff)
- Food concession contractors at sporting facilities
- Full-service restaurants

NOTE – Providing food services and drinks in connection with hotels and motels, amusement parks, theaters, casinos, etc., are considered to be an integral part of those activities and should be classified in the industries that are associated with those activities rather than in this industry.
Retailing confectionery goods or baked goods not baked on the premises and not for immediate consumption is classified in ISI code 4450. If such goods are manufactured on the premises, they are classified in ISI codes 3113 and 3118 respectively.

OTHER SERVICES

8110 Repair and maintenance (2002 NAICS code 811)

Businesses engaged in restoring machinery, equipment, and other products to working order. These businesses also typically perform general or routine maintenance on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs.

Examples of businesses in this industry are:

- Automotive repair and maintenance facilities
- Carwashes
- Commercial and industrial machinery and equipment repair and maintenance businesses
- Computers and communications equipment repair and maintenance businesses
- Electronic and precision equipment repair and maintenance businesses
- Personal and household goods repair and maintenance businesses

NOTE – Businesses that repair and maintain goods and also manufacture such goods are classified in manufacturing according to the product. Also, businesses that rebuild or remanufacture machinery and equipment are classified in manufacturing.
Tire retreading is classified in ISI code 3262.
Retailing motor fuels and providing vehicle service is classified in ISI code 4471.
Retail businesses that provide after-sale service and repair, for products such as motor vehicles and consumer electronics, are excluded from this industry and are classified in retail according to the product sold.
Repair of transportation equipment, such as aircraft, is often provided by or based at transportation facilities, and is classified in ISI code 4880.

INDUSTRY CLASSIFICATIONS — Continued**OTHER SERVICES — Continued****8120 Personal and laundry services**
(2002 NAICS code 812)

Businesses engaged in providing personal and laundry services to individuals, households, and other businesses.

Examples of businesses in this industry are:

Coin-operated pay telephone services	Linen and uniform supply
Consumer buying services	Parking lots and garages
Dating services	Pet care services, except veterinary offices and
Diet and weight reduction services, nonmedical	animal hospitals
Drycleaners and laundry services	Photofinishing services
Funeral homes, cemeteries, and other	
death care services	
Hair, nail, skin care, and other personal	
care services	

NOTE – Veterinary offices and animal hospitals are classified in ISI code 5419.
Operating physical fitness facilities is classified in ISI code 7130.
Providing medical skin care or weight reduction services is classified in ISI code 6110.

8130 Religious, grantmaking, civic, professional, and similar organizations
(2002 NAICS code 813)

Nonbusiness entities engaged in organizing and promoting religious activities, supporting various causes through grantmaking, advocating social and political causes, and promoting and defending the interests of their members.

Also included in this industry are:

Estates
Individuals

NOTE – Lobbying public officials is classified in ISI code 5418.

PUBLIC ADMINISTRATION**9200 Public administration**
(2002 NAICS code 92)

Federal, state, and local government agencies that administer, oversee, and manage public programs and have executive, legislative, or judicial authority over other institutions within a given area.