



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.

Bil.	Mil.	Thous.	Dols.
	1	335	

- **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
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

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 1 Yes — Complete Supplement A (page 8) of this Form BE-10B BANK.
 2 No

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

1005 1 Corporation 2 Branch 3 Partnership 4 Other — Specify

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

1006 1601 Australia 1307 France 1614 Japan 1327 United Kingdom
 1202 Brazil 1308 Germany 1213 Mexico 1 Other — Specify
 1100 Canada 1611 Hong Kong 1319 Netherlands
 1650 China 1314 Italy 1325 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 1601 Australia 1307 France 1614 Japan 1327 United Kingdom
 1202 Brazil 1308 Germany 1213 Mexico 1 Other — Specify
 1100 Canada 1611 Hong Kong 1319 Netherlands
 1650 China 1314 Italy 1325 Switzerland

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

1008 1 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.)
 2 U.S. dollars
 3 A foreign currency which is not that of the country of location of the affiliate as given in item 7

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

1009	Month	Day	Year
	1		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 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.

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.

Enter date

Month	Year
³	

- ² 6 to a foreign person?
- ² 7 Liquidated?
- ² 8 Seized?

¹ 3 No

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 voting stock 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)
12. U.S. Reporter named in item 1 — Report equity interest and voting interest. 1012	¹ . %	² . %	³ . %	⁴ . %
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 — 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 1021		² . %	³ . %	

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.C.2.b.(2).*
- 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.*

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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)	Gross operating revenues			
		(2)	Bil.	Mil.	Thous.	Dols.
		5221	\$			
		5229				
30. 2nd largest gross operating revenues	1032					
31. 3rd largest gross operating revenues	1033					
32. 4th largest gross operating revenues	1034					
33. Gross operating revenues not accounted for above	1037					
34. TOTAL GROSS OPERATING REVENUES — Sum of items 29 through 33 (must equal item 41, column (1).)	1038		\$			

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.	Amount			
	Close of FY 2004			
	Bil.	Mil.	Thous.	Dols.
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.				
	2044	\$		
38. TOTAL INCOME —————→	2046	\$		
39. NET INCOME (LOSS) after provision for foreign income taxes —————→	2051	\$		
40. Provision for loan loss — Amount charged to the loan loss reserve account during FY 2004	2052	\$		

Distribution of Sales or Gross Operating Revenues

41. Sales or gross operating revenues, excluding sales taxes	TOTAL <i>Column (1) equals the sum of columns (2), (3), and (4)</i>				Local sales				Sales to U.S. persons				Sales to other countries			
	(1)				(2)				(3)				(4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
Column (1) equals item 34 column (2).	1				3				4				7			
2054	\$				\$				\$				\$			

Section B — Number of Employees and Employee Compensation — See *Additional Instructions* Part II, Section B, on page 10 at the back of this form.

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

42. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year	Number of employees			
	Bil.	Mil.	Thous.	Dols.
	1			
2065				
43. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of	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 — Interest

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.	2124	\$		
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.	2125	\$		
46. BEA USE ONLY	1	2	3	4
2076				

Remarks

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

Section D — Balance Sheet — See <i>Additional Instructions</i> 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.
47. TOTAL ASSETS →	2090	\$			\$				
48. TOTAL LIABILITIES →	2094								
<ul style="list-style-type: none"> • OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 49 through 54. 									
49. Capital stock and additional paid-in capital	2095								
50. Retained earnings (deficit)	2096								
Accumulated other comprehensive income (loss)	Close FY 2004 (1)		Close FY 2003 (Unrestated) (2)		Close FY 2004 (1)		Close FY 2003 (Unrestated) (2)		
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
51. Translation adjustment component	1				2				
	2097	\$			\$				
52. All other components	1				2				
	2098	\$			\$				
53. Total accumulated other comprehensive income (loss) — <i>Equals sum of 51 and 52.</i> →	2099								
54. Other — Include involuntarily (or legally) restricted earnings — <i>Specify</i>	2100								
55. TOTALS OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — <i>Equals item 47 minus item 48 and, equals the sum of items 49, 50, 53, and 54.</i> →	2101	\$			\$				
<ul style="list-style-type: none"> • OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 56 and 57. 									
56. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — <i>Equals item 47 minus item 48.</i> →	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								
58. BEA USE ONLY	2165								

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

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

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).

	Amount			
		Bil.	Mil. Thous.	Dols.
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 <i>Additional Instructions for Part III, Section A, on page 10 at the back of this form.</i> 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 <u>only</u> 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			
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			
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			
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			
65. Tax withheld on dividends or distributed earnings in item 64.	3150			
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			
67. BEA USE ONLY	3152			

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.

	According to books of foreign affiliate				According to books of U.S. Reporter			
	Close FY 2004 (1)		Close FY 2003 (unrestated) (2)		Close FY 2004 (3)		Close FY 2003 (unrestated) (4)	
	Bil.	Mil. Thous.	Dols.	Dols.	Bil.	Mil. Thous.	Dols.	Dols.
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							

Remarks

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.

	Amount			
	Bil.	Mil.	Thous.	Dols.
• INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE				
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 <div style="border: 1px solid black; height: 20px; width: 100%;"></div> 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				
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 <div style="border: 1px solid black; height: 20px; width: 100%;"></div> 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	1			

	For acquisition (1)				For liquidation or sale (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• For items 72 through 77, enter the amounts by which the transaction value —								
79. Exceeds the value carried on the books of the affiliate 3163	1				2			
80. Is less than the value carried on the books of the affiliate 3164	1				2			
81. BEA USE ONLY 3165	1				2			

	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.
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

FORM **BE-10B BANK Supplement A**
 U.S. DEPARTMENT OF COMMERCE
 BUREAU OF ECONOMIC ANALYSIS

BE 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

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)	(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 (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				. %	. %

Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B BANK

LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE

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.

(1) BEA USE ONLY	(2) Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK	(3) Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	(4) 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: —

- Sales or gross operating revenues.
- 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.
- Income from other equity investments.
- Certain realized and unrealized gains (losses) net of income tax effects.
- 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