



2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD MANDATORY — CONFIDENTIAL BE-10A (Report for U.S. Reporter)

<p>REPORT ELECTRONICALLY: www.bea.gov/efile</p> <p>MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230</p> <p>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</p> <p>FOR INFORMATION OR ASSISTANCE: E-mail: be10/11@bea.gov Telephone: (202) 606-5566 Fax: (202) 606-5312</p> <p>Please include your BEA Identification Number with all requests.</p> <p>Copies of instructions and blank forms: www.bea.gov</p>	BEA USE ONLY	Reporter ID Number		A
<p>1. Name of U.S. Reporter</p>				

IMPORTANT

Instruction Booklet — Contains additional instructions, definitions and detailed reporting requirements for completing this form.

Who must report — Form BE-10A must be filed by each U.S. person that has a foreign affiliate. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise for the U.S. Reporter's 2009 fiscal year. **DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A.** Report data pertaining to the operations of foreign affiliates on Forms BE-10B, BE-10C, or BE-10D.

Due Date — A complete BE-10 report is due on the following dates:

May 28, 2010 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D

June 30, 2010 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

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.

BURDEN	Public reporting burden for this BE-10 report (comprising Form BE-10A and Form(s) BE-10B, BE-10C, and/or BE-10D) is estimated to average 121 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	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).
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.
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) These civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 CFR 6.4. 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.

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address				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 instruction IV.E of the Instruction Booklet , estimates may have been provided.					
0990	Name								
0991	Address								
0992		Authorized official's signature						Date	
0993		0995	Print or type name and title						
0994	Telephone number	Area code	Number	Extension	0996 Telephone number	0997 Fax number			

May fax and/or e-mail be used in correspondence between your enterprise and BEA, including faxed reports, and/or to discuss questions relating to this survey that may contain information about your company that you may consider confidential? **NOTE:** The internet and telephone systems are not secure means of transmitting confidential information unless it is encrypted. If you choose to communicate with BEA via fax or electronic mail, BEA cannot guarantee the security of the information during transmission, but will treat information we receive as confidential in accordance with Section 5(c) of the International Investment and Trade in Services Survey Act.

0998	E-mail:	<input type="checkbox"/> 1 Yes (If yes, please print your e-mail address.) <input type="checkbox"/> 2 No		E-mail address (Please print)
1000	Fax:	<input type="checkbox"/> 1 Yes (If yes, please print your fax number.) <input type="checkbox"/> 2 No		Fax number

Part I — Identification of U.S. Reporter
 See **Additional Instructions** for Part I, on page 11 at the back of this form.

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

- 1002 1 Corporation
 2 Individual, estate, or trust
 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 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 the 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.
 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																				
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2																				
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5. The number of foreign affiliate reports (Forms BE-10B, BE-10C, and BE-10D) that you are required to file.

1005 Number

6. The ending date of this U.S. Reporter's 2009 fiscal year — The U.S. Reporter's financial reporting year that has an ending date in calendar year 2009. See **Instruction Booklet**, Part II.A.

Month	Day	Year
1006 <input style="width: 15px; height: 15px;" type="text"/>	<input style="width: 15px; height: 15px;" type="text"/>	2009

7. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2009 that caused FY 2008 data to be restated?

- 1007 1 Yes — The effect of restatement on property, plant, and equipment accounts must be entered in item 75.
 2 No

8. Is the U.S. Reporter a bank? Note: A "bank" is a business 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.

- 1008 1 Yes
 2 No

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

- 1009 1 Yes — Form BE-10A should pertain to the fully consolidated 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 BE-10A is being filed.

 2 No

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

- 1010 1 Yes — See **Instruction Booklet**, Part III.F., to determine whether these offices should be reported in this survey.
 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-15A, 2009 Annual Survey of Foreign Direct Investment in the United States?

- 1011 1 Yes — Complete **only** items 28 through 30, 47 through 50, 62 through 90, and 94 through 99 on the remainder of this BE-10A form.
 2 No — Continue with item 13 (Major activity of fully consolidated domestic U.S. Reporter).

12. Intentionally blank

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 1 Producer of goods ¹ 5 Other – Specify

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

¹ 3 Producer or distributor of information

¹ 4 Provider of services

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 BEA 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, 2007**. 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 2009, 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 2009. If employment is subject to unusual variations, see instructions for "NUMBER OF EMPLOYEES" under Section C, page 6. 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, items 15 – 27, on page 11 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	2			3
16. 2nd largest sales or gross operating revenues	1016	2			3
17. 3rd largest sales or gross operating revenues	1017	2			3
18. 4th largest sales or gross operating revenues	1018	2			3
19. 5th largest sales or gross operating revenues	1019	2			3
20. 6th largest sales or gross operating revenues	1020	2			3
21. 7th largest sales or gross operating revenues	1021	2			3
22. 8th largest sales or gross operating revenues	1022	2			3
23. 9th largest sales or gross operating revenues	1023	2			3
24. 10th largest sales or gross operating revenues	1024	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 47 column (1). Column (3) must equal item 53.)	1027	2			3

Remarks

BEA USE ONLY	1028	1	2	3	4	5
	1029	1	2	3	4	5
	1030	1	2	3	4	5
	1031	1	2	3	4	5

Part I — Identification of U.S. Reporter — Continued

CONTRACT MANUFACTURING — Contracting with a firm to process materials and components, including payments for fabricating, assembling, labeling, and packaging materials and components.

Contract Manufacturing Services **PURCHASED**

28. In FY 2009, did this U.S. Reporter **purchase** contract manufacturing services from others (including foreign affiliates)?

1032 ¹ 1 Yes — *Continue with item 29*
 ¹ 2 No — *Skip to item 30*

29. If question 28 is answered "Yes," indicate whether the U.S. Reporter owned the materials used by the contract manufacturers and whether the services were purchased from businesses inside or outside the U.S. (check all that apply).

The U.S. Reporter **owned** some or all of the materials used by the contract manufacturers and the companies providing the manufacturing services were:

a. Located **inside** the U.S. 1033 ¹ 1 Yes ¹ 2 No
 b. Located **outside** the U.S. 1034 ¹ 1 Yes ¹ 2 No

The U.S. Reporter **did not own** the materials used by the contract manufacturers and the companies providing the manufacturing services were:

a. Located **inside** the U.S. 1035 ¹ 1 Yes ¹ 2 No
 b. Located **outside** the U.S. 1036 ¹ 1 Yes ¹ 2 No

Contract Manufacturing Services **PERFORMED**

30. In FY 2009, did this U.S. Reporter **perform** contract manufacturing services for others (including foreign affiliates) outside the U.S.?

1037 ¹ 1 Yes
 ¹ 2 No

SIZE OF U.S. REPORTER

31. Did this U.S. Reporter have any one of these three items – (1) total assets, (2) sales or gross operating revenues, excluding sales taxes or (3) net income (loss) – greater than \$300 million at any time during the U.S. Reporter's 2009 fiscal year?

2030 ¹ 1 Yes — *Skip Part II, then continue with Part III on page 5.*
 ¹ 2 No — *Complete Part II, skip Part III, then continue to Part IV on page 10.*

Part II — Selected Financial and Operating Data of U.S. Reporter

NET INCOME, ASSETS, AND LIABILITIES	Amount			
	Bil.	Mil.	Thous.	Dols.
32. Net income (loss)				
33. Total assets — Close FY 2009				
34. Total liabilities — Close FY 2009				
35. – 36. Intentionally blank				
➔ Skip to Part IV on page 10.				

Remarks

BEA USE ONLY 2036	1	2	3	4	5
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Part III — Financial and Operating Data of U.S. Reporter
 Complete **ONLY** if the answer to item 31 is "Yes."

Section A — Income Statement of U.S. Reporter — See Additional Instructions for Part III, Section A, on page 11 at the back of this form.	Amount			
	Bil.	Mil.	Thous.	Dols.
INCOME				
37. Sales or gross operating revenues, excluding sales taxes — Must equal item 27 column (2) and also item 47 column (1). (Dealers in financial instruments see Special Instructions , A.1., page 12; insurance companies see Special Instructions , B.2.a., page 12.)	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 gains (losses) — Read the following instructions carefully as they 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. Sale or disposition of financial assets including investment securities; FAS ASC Topic 320 (Formerly FAS 115 – Accounting for Certain Investments in Debt and Equity Securities) holding gains (losses) on securities classified as trading securities; FAS ASC Topic 320 impairment losses; and gains (losses) derived from derivative instruments. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions , A.1., page 12; b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS ASC Topic 360 (Formerly FAS 144 – Accounting for the Impairment or Disposal of Long-Lived Assets) 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 12; c. Goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142 – Goodwill and Other Intangible Assets); 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. Report them in item 42; 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 47; 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, and 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. Report legal judgments against the U.S. Reporter in item 42. Report legal settlements in favor of the U.S. Reporter in item 40; h. The cumulative effect of a change in accounting principle; i. The cumulative effect of a change in the estimate of stock compensation forfeitures under FAS ASC Topic 718 (Formerly FAS 123(R) — Share-Based Payments).	3039			
40. Other income — Specify	3040			
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 12.	3042			
43. U.S. income taxes — Provision for U.S. Federal, state, and local income taxes. Exclude production royalty payments.	3043			
44. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify	3044			
45. TOTAL COSTS AND EXPENSES — Sum of items 42 through 44	3045	\$		
NET INCOME				
46. NET INCOME (LOSS) — Item 41 minus item 45	3046	\$		

Remarks

Part III — Financial and Operating Data of U.S. Reporter — Continued

Section B — Distribution of Sales or Gross Operating Revenues — See *Additional Instructions* for Part III, Section B, on page 11 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 12.*

47. Sales or gross operating revenues, excluding sales taxes	TOTAL				Sales to U.S. persons				Sales to foreign affiliates of this U.S. Reporter				Sales to other foreign persons			
	Column (1) equals the sum of columns (2) through (4)															
	(1)				(2)				(3)				(4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
a. Column (1) equals item 37.																
b. Each column of line 47 equals the sum of items 48, 49, and 50.																
3147	\$				\$				\$				\$			
BY TYPE	1				2				3				4			
48. Sales of goods	3148															
49. Sales of services	3149															
50. Investment income	3150															
51. – 52. Intentionally blank																

Section C — Number of Employees and Employee Compensation — See *Additional Instructions* for Part III, Section C, on page 11 at the back of this form.

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2009, 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 2009. If the number of employees at the end of FY 2009 (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 2009. 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. DO NOT include compensation of contract workers not carried on the payroll of this U.S. Reporter.

NUMBER OF EMPLOYEES		Number of employees			
53. TOTAL NUMBER OF EMPLOYEES	3253	1			
54. 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. See <i>Additional Instructions</i> for Part III, Section C, on page 11 at the back of this form.	3256	1			
EMPLOYEE COMPENSATION		Amount			
55. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of		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	3257	\$			

56. – 61. Intentionally blank

Remarks

BEA USE ONLY	3260	1	2	3	4
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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 12 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 2009			
		Bil.	Mil.	Thous.	Dols.
ASSETS		1			
62. Cash items	3364	\$			
63. Current receivables — Net of allowances for doubtful items. (Insurance companies see <i>Special Instructions, B.2.f., page 12.</i>)	3365				
64. Inventories — Land development companies exclude land held for resale (include in item 68); finance and insurance companies exclude inventories of marketable securities (include in item 68).	3366				
65. Property, plant, and equipment, net	3367				
66. 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.	3368				
67. 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.	3369				
68. Other assets	3370				
69. TOTAL ASSETS — Sum of items 62 through 68 —————→	3371	\$			
LIABILITIES (Insurance companies see <i>Special Instructions, B.2.g., page 12.</i>)					
70. Trade accounts and trade notes payable, current	3373				
71. Other liabilities	3374				
72. TOTAL LIABILITIES — Sum of items 70 and 71 —————→	3375	\$			
OWNERS' EQUITY					
73. TOTAL OWNERS' EQUITY — Item 69 minus item 72 —————→	3376	\$			

Section E — Property, Plant and Equipment (PP&E) — See Additional Instructions for Part III, Section E, on page 12 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 2008 (Insurance companies see <i>Special Instructions, B.2.h., page 12.</i>)		1			
74. Net book value of PP&E at close FY 2008 — The closing FY 2008 value, before restatement due to a change in the entity or accounting methods or principles.	3477	\$			
CHANGES DURING FY 2009		1			
75. 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 74 would be restated. If a decrease, put amount in parentheses. Exclude 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). Report these amounts in items 39 and/or 73.	3478				
Expenditures by the U.S. Reporter for, or transfers into the U.S. Reporter of (Insurance companies see <i>Special Instructions, B.2.i., page 12.</i>)		1			
76. 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				
77. PP&E other than land, mineral, and timber rights. (Report changes due to mergers and acquisitions in item 75.)	3480				
78. Depreciation	3481	()	
79. Depletion	3482	()	
80. 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 2009 (Insurance companies see <i>Special Instructions, B.2.h., page 12.</i>)		1			
81. Net book value of PP&E at close FY 2009 — Equals sum of items 74 through 80; must also equal item 65.	3484				
ADDENDUM		1			
82. 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				
83. – 86. Intentionally blank					
Remarks					
BEA USE ONLY	3486				

Part III — Financial and Operating Data of U.S. Reporter — Continued

Section F — Interest, Production Royalty Payments, and Taxes	Amount		
	Bil.	Mil. Thous.	Dols.
87. Interest income — Interest received by or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 37 and 40. <i>Do not net against interest expensed, item 88.</i>	3587	\$	1
88. Interest expensed or capitalized — Interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. <i>Do not net against interest income, item 87.</i>	3588		1
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.	3589		1
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 — <ul style="list-style-type: none"> 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). 	3590		1

Section G — Insurance	Amount		
91. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred	Bil.	Mil. Thous.	Dols.
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 27, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?			
3591 <input checked="" type="checkbox"/> 1 <input type="checkbox"/> Yes — Answer items b and c			
<input checked="" type="checkbox"/> 2 <input type="checkbox"/> No — Skip to item 94			
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. <u>Exclude</u> all annuity premiums. Also <u>exclude</u> premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.	3592	\$	1
c. Losses incurred — Report losses incurred for the insurance products covered by b above. <u>Exclude</u> loss adjustment expenses and losses that relate to annuities. Also <u>exclude</u> losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.			1
For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and <u>exclude</u> 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.	3593	\$	

92. – 93. Intentionally blank

Remarks

BEA USE ONLY	3599	1	2
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Part III — Financial and Operating Data of U.S. Reporter — Continued

Section H — 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 staff located at 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 ASC Topic 730 (Formerly 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.	3694	\$			
95. For U.S. Reporter's own account	3695	1			
96. For Federal Government (i.e., federally financed R&D)	3696	1			
97. For foreign affiliates under contract	3697	1			
98. For others under contract	3698	1			
99. R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual basis	3699	1			

100. Intentionally blank

Remarks

**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 2009. 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 do not include 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 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).

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, electricity, and water — Report **ONLY** the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. **DO NOT** report the service value (transmission and distribution).

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

- 4101 1 "Shipped" basis
- 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.

EXPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. U.S. port)	TOTAL (1)				Shipped to its foreign affiliates (2)				Shipped to other foreigners (3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
102. Total goods shipped in FY 2009 by this U.S. Reporter to foreigners 4102	1				2				3			
	\$				\$				\$			
IMPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. foreign port)	TOTAL (1)				Shipped by its foreign affiliates (2)				Shipped by other foreigners (3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
103. Total goods shipped in FY 2009 to this U.S. Reporter by foreigners 4103	1				2				3			
	\$				\$				\$			

104. Intentionally blank

Remarks

BEA USE ONLY	4104	1	2	3	4
	4105	1	2	3	4

**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
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.

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.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 12. Also see **Additional Instructions** for Part III, Section A, item 37.*

- 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 5221, 5223, 5224, 5229, 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**, page 12.*

- 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 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 should include interest expense.

Section B — Distribution of Sales or Gross Operating Revenues

47.—50.

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

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

- Mass produced media, including exposed film, video tapes, DVDs, audio tapes, and CDs.
- 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 49.
- Magazines and periodicals sold in retail stores — NOTE: Report subscription sales as sales of services in item 49.
- 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 49.

- 49. 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.
- 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 48.
- Newspapers.
- Pipeline transportation.
- Royalty income.
- 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.

- 50. 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 49.

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. 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.

- 55. Total employee compensation** — Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

Wages and Salaries — Include 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.

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.

BE-10A

55. Total employee compensation — Continued

Employee benefit plans - Include 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 ASC Topic 715 (Formerly 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 71 (other liabilities). Include certificates of deposits (CDs) and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons.

65. 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 ASC Topic 840 (Formerly FAS 13). Exclude all other types of intangible assets, and land held for resale.

71. Other liabilities — Include overdrafts, commercial paper issued and other current liabilities not included in item 70. Include long-term debt securities owed such as bonds or notes, lease obligations capitalized per FAS ASC Topic 840, (Formerly FAS 13), deferred taxes, underlying minority interest in consolidated domestic subsidiaries, and all other long-term intercompany debt.

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

74.— 81.

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 76 and 77) 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 2009. Account for such changes in item 75.

For U.S. Reporters engaged in exploring for, or developing, natural resources, include in items 76 and 77 exploration and development expenditures made during FY 2009 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 2009 in item 80.

78. Depreciation — Exclude depletion. Report depletion separately in item 79.

Special Instructions For Dealers In Financial Instruments, Finance Companies, Insurance Companies and Real Estate Companies

A. Certain 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 ASC Topic 320 (Formerly 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 ASC Topic 350 (Formerly 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 ASC Topic 360 (Formerly FAS 144), and
- goodwill impairment as defined by FAS ASC Topic 350 (Formerly 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 47 and as sales of goods in item 48. 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 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 49, column 1)** — Include premium income and income from other services, if any. See **Additional Instructions for Part III, Section B, item 49, on page 11.**
- e. Investment income (item 50 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 **Additional Instructions for Part III, Section B, item 50, on page 11 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. Trade accounts and trade notes payable, current (item 70)** — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. Include policy reserves in "Other liabilities," unless they are clearly current liabilities.
- h. Net book value of property, plant, and equipment (items 74 and 81)** — 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 65).
- i. Expenditures for property, plant, and equipment (items 76 and 77)** — Include expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures for PP&E that have been classified in "other noncurrent assets").