



## 2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD MANDATORY — CONFIDENTIAL

### BE-10C (Report for Foreign Affiliate)

<p><b>REPORT ELECTRONICALLY:</b> www.bea.gov/efile</p> <p><b>MAIL REPORTS TO:</b> U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230</p> <p><b>DELIVER REPORTS TO:</b> 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><b>FOR INFORMATION OR ASSISTANCE:</b> E-mail: be10/11@bea.gov Telephone: (202) 606-5566 Fax: (202) 606-5312</p> <p><b>Please include your BEA Identification Number with all requests.</b></p> <p><b>Copies of instructions and blank forms:</b> www.bea.gov</p>	<p><b>BEA USE ONLY</b></p>	<p><b>Affiliate ID Number</b></p>	<p><b>C</b></p>
<p><b>1. Name of U.S. Reporter of foreign affiliate — Same as item 1, Form BE-10A</b></p>			
<p><b>2. Name of foreign affiliate being reported — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11 and BE-577.</b></p>			
<p style="text-align: right;">1002</p>			

#### IMPORTANT

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

**Who must report** — The U.S. Reporter must file Form BE-10C for:

- (1) each majority-owned foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative), but for which no one of these items was greater than \$80 million (positive or negative) at any time during the affiliate's 2009 fiscal year;
- (2) each minority-owned foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2009 fiscal year; and
- (3) each foreign affiliate for which no one of the items: total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2009 fiscal year that is a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C.

**NOTE** — If the foreign affiliate is exempt from being reported on Form BE-10C, see the reporting requirements for Form BE-10B and BE-10D. The foreign affiliate must be reported on one of those forms.

**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

**Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. Generally Accepted Accounting Principles (FAS ASC Topic 830 (Formerly FAS 52)). See *Instruction Booklet, Part IV.B.*

**Currency amounts** — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. EXAMPLE — If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

If an item is between + or - \$500.00, enter "0." Use parenthesis ( ) to indicate negative numbers.

98.7 %

**Percentages** — Report ownership percentages to a tenth of one percent:

#### 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. If this report is for a single foreign affiliate, enter "1" in the box.

1003	Number
	1

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

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

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<p><b>6. The ending date of this foreign affiliate's 2009 fiscal year</b> — The foreign affiliate's financial reporting year that has an ending date in calendar year 2009. See <i>Instruction Booklet, Part II.A.</i></p>	<p>1009</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 33%;">Month</th> <th style="width: 33%;">Day</th> <th style="width: 33%;">Year</th> </tr> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;"> </td> <td style="text-align: center;">2009</td> </tr> </table>	Month	Day	Year	1		2009
Month	Day	Year						
1		2009						

Part I — Identification of Foreign Affiliate — Continued

7. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2009?

<sup>1010</sup> <sup>1</sup>  **Yes, and this is its initial report** — Affiliate was not previously owned by the U.S. Reporter  
 If "Yes," did the U.S. Reporter — Mark (X) one

- <sup>2</sup>  <sup>1</sup> Establish the foreign affiliate?
- <sup>2</sup>  <sup>2</sup> Acquire a voting interest of 10 percent or more in an existing foreign company from a foreign person?
- <sup>2</sup>  <sup>3</sup> 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
<sup>3</sup>	

\_\_\_\_\_  
 \_\_\_\_\_

<sup>1</sup>  <sup>2</sup> **Yes, and this is its final report** —  
 If "Yes," was the affiliate — Mark (X) one

- <sup>2</sup>  <sup>4</sup> Merged or reorganized?
- Sold:
- <sup>2</sup>  <sup>5</sup> to a U.S. person? — Give name and address of U.S. person.

Enter date

Month	Year
<sup>3</sup>	

\_\_\_\_\_  
 \_\_\_\_\_

- <sup>2</sup>  <sup>6</sup> to a foreign person?
- <sup>2</sup>  <sup>7</sup> Liquidated?
- <sup>2</sup>  <sup>8</sup> Seized?

<sup>1</sup>  <sup>3</sup> **No**

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — Enter percent of ownership, to a tenth of one percent, based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held <b>directly</b> by	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	2009 (1)	2008 (2)	2009 (3)	2008 (4)
<b>8. U.S. Reporter named in item 1</b> — Report equity interest and voting interest. <sup>1012</sup>	1	2	3	4
<b>9. Other foreign affiliate(s) of U.S. Reporter named in item 1</b> — If entry is made here, complete items 16 and 17. <sup>1013</sup>			3	4
<b>10. Other U.S. Reporter(s) of this foreign affiliate</b> <sup>1014</sup>			3	4
<b>11. Foreign affiliate(s) of other U.S. Reporter(s)</b> <sup>1015</sup>			3	4
<b>12. Other U.S. persons</b> <sup>1016</sup>			3	4
<b>13. Foreign persons in this affiliate's country of location</b> (not reported above) <sup>1017</sup>			3	4
<b>14. All other foreign persons</b> (not reported above) <sup>1018</sup>			3	4
<b>15. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 8 through 14</b> <sup>1019</sup>			3	4
			<b>100.0 %</b>	<b>100.0 %</b>
<b>16. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE</b> — If there is an entry in item 9, enter U.S. Reporter's percent of indirect ownership in this affiliate. See <b>Instruction Booklet, Part I.B.1.c.</b> , for instructions on how to calculate indirect ownership percentages. <sup>1020</sup>			3	4
			. %	. %
<b>17. Identification of foreign affiliate parent(s)</b> — If there is an entry in item 9, 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) (d)
Name and ID Number <i>Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i> (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 2009 (b)	Close FY 2008 (c)	
<b>a.</b> 1191	1	2	3	
		. %	. %	
<b>b.</b> 1192	1	2	3	
		. %	. %	
<b>c.</b> 1193	1	2	3	
		. %	. %	
<b>d. TOTAL — Must equal percentages entered in Item 9</b> <sup>1021</sup>		2	3	
		. %	. %	
BEA USE ONLY	<sup>1025</sup> 1	2	3	4
	<sup>1026</sup> 1	2	3	4
	<sup>1027</sup> 1	2	3	4

**Part I — Identification of Foreign Affiliate — Continued**

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

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

- |      |                                       |   |                                       |   |
|------|---------------------------------------|---|---------------------------------------|---|
| 1028 | <input checked="" type="checkbox"/> 1 | <input type="checkbox"/> Producer of goods                                      | <input checked="" type="checkbox"/> 4 | <input type="checkbox"/> Provider of services |
|      | <input checked="" type="checkbox"/> 2 | <input type="checkbox"/> Seller of goods the foreign affiliate does not produce | <input checked="" type="checkbox"/> 5 | <input type="checkbox"/> Other — Specify      |
|      | <input checked="" type="checkbox"/> 3 | <input type="checkbox"/> Producer or distributor of information                 |                                       |   |

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

1029

Industry classification of foreign affiliate (based on sales or gross operating revenues) — Enter the BEA 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 <b>Guide to Industry Classifications for International Surveys, 2007</b> . For an inactive affiliate, base the industry classification(s) on its last active period; for "start-ups" with no sales, show the intended activity(ies). Holding companies (ISI code 5512) must show total income. <i>Holding companies see Additional Instructions for Part I, items 20-24, on page 10 at the back of this form.</i>	ISI code (1)	Sales or gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
<b>20. Largest sales or gross operating revenues</b> 1030	1	2			
<b>21. 2nd largest sales or gross operating revenues</b> 1031	1	2			
<b>22. 3rd largest sales or gross operating revenues</b> 1032	1	2			
<b>23. Sales or gross operating revenues not accounted for above</b> 1037		2			
<b>24. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 20 through 23 (Must equal item 25 and also item 70, column (1).)</b> 1038		2			
	1	2	3	4	5
1039					
BEA USE ONLY 1040	1	2	3	4	5

**Part II — Financial and Operating Data of Foreign Affiliate**

**Section A — Income Statement Items — See Additional Instructions for Part II, Section A, on page 10 at the back of this form.**

	Amount				
		Bil.	Mil.	Thous.	Dols.
<b>25. Sales or gross operating revenues, excluding sales taxes</b> — Must equal item 24, column (2) and also item 70, column (1). (Dealers in financial instruments see <b>Special Instructions, A.1.</b> , page 11; insurance companies see <b>Special Instructions, B.3.a.</b> , page 11.) 2041	1				
<b>26. Certain gains (losses) — Report gross amount before</b> income tax effect. 2044	1				
<b>27. Foreign income taxes</b> — Provision for foreign income taxes for FY 2009 2048	1				
<b>28. Net income (loss)</b> 2051	1				

**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 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 and other workers not carried on the payroll of this affiliate.

NUMBER OF EMPLOYEES	Number of employees			
	Bil.	Mil.	Thous.	Dols.
<b>29. TOTAL NUMBER OF EMPLOYEES</b> 2105	1			
EMPLOYEE COMPENSATION	Amount			
	Bil.	Mil.	Thous.	Dols.
<b>30. TOTAL EMPLOYEE COMPENSATION</b> — Report, for all employees, the sum of <b>a. Wages and salaries</b> — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and <b>b. Employee benefit plans</b> — Employer expenditures for all employee benefit plans 2110	1			
<b>31. If total employee compensation, item 30, is zero, is the compensation on the payroll of another foreign affiliate?</b> 2111 <input checked="" type="checkbox"/> 1 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 2 <input type="checkbox"/> No — Explain why compensation is zero.				
BEA USE ONLY 2116	1			

Part II — Financial and Operating Data of Foreign Affiliate — Continued

Section C — Balance Sheet of Foreign Affiliate — See Additional Instructions for Part II, Section C, on page 10 at the back of this form.  Do not report accounts receivable and payable between the U.S. Reporter and its foreign affiliate as a net amount.					BALANCES								
					Close of FY 2009 (1)				Close of FY 2008 (unrestated) (2)				
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
<b>ASSETS</b> (Insurance companies see <b>Special Instructions</b> , B.2. and B.3.c., page 11)					1					2			
<b>32. Property, plant, and equipment, net</b> 2150					\$					\$			
<b>33. Other assets</b>					1					2			
[Redacted] 2152													
<b>34. TOTAL ASSETS — Sum of items 32 and 33</b> 2090					\$					\$			
<b>35. TOTAL LIABILITIES</b> 2094					\$					\$			
<b>OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 36 through 42</b>					1					2			
<b>36. Capital stock and additional paid-in capital</b> 2095													
<b>37. Retained earnings (deficit)</b> 2096													
<b>Accumulated other comprehensive income (loss)</b>		Close FY 2009 (1)			Close FY 2008 (Unrestated) (2)								
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.				
<b>38. Translation adjustment component</b> 2097		1				2							
		\$				\$							
<b>39. All other components</b> 2098		1				2							
		\$				\$							
<b>40. Total accumulated other comprehensive income (loss) — Equals sum of items 38 and 39</b> 2099													
<b>41. Other</b> — Include treasury stock and involuntarily (or legally) restricted earnings — Specify [Redacted] 2100					1					2			
<b>42. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals item 34 minus item 35 and, equals the sum of items 36, 37, 40, and 41</b> 2101					\$					\$			
<b>OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 43 and 44</b>					1					2			
<b>43. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals Item 34 minus item 35</b> 2102					\$					\$			
<b>44. Translation adjustment</b> — Cumulative amount at year end (per FAS ASC Topic 830 (Formerly FAS 52)) — That portion of item 43 representing the affiliate's cumulative translation adjustment account 2103					1					2			

Section D — Property, Plant and Equipment (PP&E) and Depreciation and Depletion — See Additional Instructions for Part II, Section D, on page 10 at the back of this form. (Insurance companies also see Special Instructions, B.3.d., page 11)					Amount							
					Bil.	Mil.	Thous.	Dols.				
<b>45. Expenditures for new and used property, plant, and equipment (PP&amp;E)</b> — 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. 2157					1							
<b>46. Current-period depreciation and depletion</b> — Current-period charges against property, plant, and equipment included in item 32. 2158												

47. – 50. Intentionally blank

Remarks

BEA USE ONLY 2159					1					2			
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**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 8, if any, and to report direct financial positions or transactions between the U.S. Reporter and the foreign affiliate.

**51. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 2009 fiscal year (i.e., is any column of item 8 greater than zero)? – Mark (X) one.**

4145 

1	1
1	2

 Yes — Continue with item 52  
 No — Complete Section B of Part III and then continue with item 66 of Part IV

**Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 10 at the back of this form.**

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

	Amount			
	Bil.	Mil.	Thous.	Dols.
<b>52. Net income (loss) after provision for foreign income taxes</b> — Enter U.S. Reporter's share of net income, item 28.	4146	\$	1	1
<b>53. Dividends on common and preferred stock of incorporated foreign affiliate (Exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate</b> — gross amount.	4150	\$	1	1

**Section B — Debt and Other Intercompany Balances and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate – See Additional Instructions for Part III, Section B, on page 11 at the back of this form.**

**DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE**

**54. Are the U.S. Reporter named in item 1 AND this foreign affiliate both banks?**

**Note:** 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.

4154 

1	1
1	2

 Yes — Skip to item 58  
 No — Continue with item 55

If the answer to item 54 is no, report in items 55 and 56 all current and long-term intercompany receivables and payables between the U.S. Reporter and the foreign affiliate. 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. For **leases** and **derivative contracts** see **Additional Instructions** for Part III, Section B, on page 11 at the back of this form.

	Close FY 2009				Close FY 2008 (unrestated)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>55. Receivables due to the foreign affiliate from the U.S. Reporter</b> — Do not net against liabilities, item 56.	4155	\$	1	1	2	\$	2	2
<b>56. Liabilities owed to the U.S. Reporter by the foreign affiliate</b> — Do not net against receivables, item 55.	4156	\$	1	1	2	\$	2	2

**INTEREST RECEIPTS AND PAYMENTS (GROSS OF WITHHOLDING TAXES) BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE**

Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.

	Receipts by foreign affiliate from U.S. Reporter – gross of U.S. tax withheld				Payments by foreign affiliate to U.S. Reporter – gross of foreign tax withheld			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>57. Interest on amounts reported in items 55 and 56, including interest on capital leases</b> – Report interest receipts and interest payments at gross. Do not net the receipts against the payments.	4157	\$	1	1	3	\$	3	3

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 11 at the back of this form.**

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

INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE	Amount			
	Bil.	Mil.	Thous.	Dols.
<b>58. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons</b>	4160	\$		
<b>59. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — <i>Specify</i></b>	4161			
<b>60. Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons</b>	4162			
<b>DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE</b>				
<b>61. 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</b>	4163			
<b>62. 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 — <i>Specify</i></b>	4164			
<b>63. Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons</b>	4165			
<b>64. TOTAL — Equals sum of items 58, 59, and 60, minus sum of items 61, 62, and 63</b>	4166	\$		
<b>65. Intentionally blank</b>				

**Part IV — U.S. Exports to and Imports from Foreign Affiliate — Goods only valued f.a.s. at port of exportation; do not include services — See *Instruction Booklet, Part V.***

**IMPORTANT NOTES**

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate 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 foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

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

U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)	TOTAL (1)				Shipped by U.S. Reporter(s) (2)				Shipped by other U.S. persons (3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>66. Total goods shipped in FY 2009 from the U.S. to this affiliate</b>	4173	\$			\$				\$			
U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)	TOTAL (1)				Shipped to U.S. Reporter(s) (2)				Shipped to other U.S. persons (3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>67. Total goods shipped in FY 2009 to the U.S. by this affiliate</b>	4178	\$			\$				\$			
<b>68. Intentionally blank</b>												
Remarks												
<b>BEA USE ONLY</b>	4179											

**Part V — Other Detailed Financial and Operating Data of Majority-Owned Foreign Affiliate —**  
 See **Additional Instructions** for Part V, on page 11 at the back of this form

**69. Is this a majority owned affiliate? — See Instruction Booklet, Part II.O.**

2123  1  Yes — Continue with item 70  
 2  No — Skip items 70 through 73 and continue with the Supplement A on page 8.

**DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES**

70. Sales or gross operating revenues, excluding sales taxes	TOTAL				Local sales		Sales to U.S.		Sales to other countries	
	Column (1) equals the sum of columns (2) through (7)				To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	(1)									
Column (1) equals item 25.	Bil.	Mil.	Thous.	Dols.						
2154	\$				\$	\$	\$	\$	\$	\$

**INTEREST AND TAXES**

	Amount			
	Bil.	Mil.	Thous.	Dols.
71. 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 25. Do not net against interest expensed, item 72.	1			
2124	\$			
72. 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 71.	1			
2125				
73. Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for —	1			
a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold; b. Property and other taxes on the value of assets and capital; c. Any remaining taxes (other than income and payroll taxes); and d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments for natural resources).				
2127				

Remarks

BEA USE ONLY 2128	1	2	3	4	5
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**Identification** — Name of foreign affiliate as shown in item 2 of Form BE-10C

**List of all Foreign Affiliates in Which the Reporting Foreign Affiliate (as Consolidated) has a Direct Equity Interest but Which are not Fully Consolidated on This Form BE-10C**

**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-10C. 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 or BE-10C, or be listed on Form BE-10D.**

	(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B or BE-10C, or as listed on Form BE-10D, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B or BE-10C, 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 <b>Identification</b> block above (Enter percentage to the nearest tenth.)	
				Close FY 2009 (4)	Close FY 2008 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %



**C**

**Identification** — Name of foreign affiliate as shown in item 2 of Form BE-10C

**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-10C. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10C. Continue listing onto as many copied pages as needed.

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

(1) BEA USE ONLY	(2) Name and country of location of each foreign affiliate fully consolidated in this Form BE-10C	(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 2009 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			. %

**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD**  
**FORM BE-10C**  
**ADDITIONAL INSTRUCTIONS BY ITEM**

**Part I — Identification of Foreign Affiliate**

- 5. 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.

**8. 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.

**20. – 24.**

**Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues.** See **Additional Instructions** for Part II, Section A, item 25 below.

**Holding companies** (ISI code 5512) must show total income. To be considered a holding company, income from equity investments must be more than 50 percent of total income. In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512, (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 11.*

**Part II — Financial and Operating Data of Foreign Affiliate**

**Section A — Income Statement**

- 25. Sales or gross operating revenues, excluding sales taxes** — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 11.*

- 26. Certain gains (losses)** — Read the following instructions carefully as they may deviate from what is normally required by Generally Accepted Accounting Principles. Report at **gross before** income tax effect. Include income tax effect in item 27. Report gains (losses) resulting from:

- a. Sale or other 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;
- b. Sale or disposition 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 (losses) from the sale of inventory assets in the ordinary course of trade or business;
- 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, or charges to establish reserves for future actual payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;
- 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 24 and 25;
- f. Re-measurement of the foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;
- g. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters, after estimated insurance reimbursement. Include other material items, including write-ups, write-downs, write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. Exclude legal judgments and settlements;
- 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).

*Dealers in financial instruments and finance, insurance, and real estate companies, see **Special Instructions**, page 11.*

- 27. Foreign income taxes** — Exclude production royalty payments and U.S. income taxes.

**Section B — Number of Employees and Employee Compensation**

- 30. 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 benefits 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.

**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 C — Balance Sheet**

- 32. Property, plant, and equipment, net** — Report **NET** book value of land, timber, mineral rights and similar rights owned. Also include net book value of structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate.

Include items on capital leases from others, per FAS ASC Topic 840 (Formerly FAS 13). **Exclude** all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records.)

*Insurance companies see **Special Instructions**, page 11.*

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

- 37. Retained earnings (deficit)** — Include earnings retained by the corporation and legally available for dividends, and earnings voluntarily restricted.

- 39. All other components** — Include the cumulative balance of unrealized gains (losses) due to changes in the valuation of available-for-sale securities per FAS ASC Topic 320 (Formerly FAS 115) and any other comprehensive income items required to be displayed separately from retained earnings as per FAS ASC Topic 220 (Formerly FAS 130).

**Section D — Property, Plant and Equipment and Depreciation and Depletion**

- 45. Expenditures for new and used property, plant, and equipment (PP&E)** — Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Do not include items the affiliate has sold under a capital lease.

Exclude from expenditures all changes in PP&E resulting from a change in the entity (e.g., mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2009.

**For foreign affiliates engaged in exploring for or developing natural resources**, include exploration and development expenditures made during FY 2009 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Do not include adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2009.

*Insurance companies see **Special Instructions**, page 11.*

**Part III — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate**

**Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings**

- 53. 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.

**Part III — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate — Continued**

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

55. - 56.

**Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate**

**Leases** — 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 55 and 56. Report the interest component under capital leases in item 57.

If the foreign affiliate has leased equipment to/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 2009 closing net book value of the leased equipment in column 1, and
- Include the FY 2008 closing net book value of the leased equipment in column 2.

**Derivative Contracts** — Do NOT report either the value of outstanding financial derivative contracts or any payments or receipts resulting from the settlement of those contracts. For example, the settlements of interest rate derivatives should not be reported as interest or as another type of transaction on this form. Derivatives contracts are covered by the Treasury International Capital (TIC) Form D-Report of Holdings of, and Transactions in, Financial Derivatives Contracts with Foreign Residents.

**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**

58. - 60.

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

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 58 or 60 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

61. - 63.

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

For an affiliate that is sold, report the sales price in item 61 or 63 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in column 1 of items 55 and 56) 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 61-63. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 59 as a capital contribution.

**Part V — Other Detailed Financial and Operating Data of Majority-Owned Foreign Affiliate**

70. **Distribution of sales or gross operating revenues** — Report the source of real estate rental income in columns 2 through 7 based on the location of the property. Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 7 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

**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 26:

- 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 26, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in item 39 (all other components of accumulated other comprehensive income (loss)).

**EXCLUDE** from item 26, income from explicit fees and commissions. Include income from these fees and commissions as part of your income from operations in items 20 through 23.

**2. Real estate companies** — Include in item 26:

- 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 24, 25, and 70. 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 the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as:  
1. non-trusted or free account assets and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet not in the liability section.
2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.
3. **Instructions for reporting specific items**
  - a. **Sales or gross operating revenues, excluding sales taxes (item 25)** — 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 and exclude certain realized and unrealized gains or losses that are to be reported in item 26.
  - b. **Certain gains (losses) (item 26)** — See Special Instructions, A.1.
  - c. **Net book value of property, plant, and equipment (item 32)** — Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET.
  - d. **Expenditures for property, plant, and equipment (item 45)** — Include expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other assets").

## SUMMARY OF INDUSTRY CLASSIFICATIONS

### AGRICULTURE, FORESTRY, FISHING, AND HUNTING

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

### MINING

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

### UTILITIES

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

### CONSTRUCTION

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

### MANUFACTURING

3111 Animal foods  
 3112 Grain and oilseed milling  
 3113 Sugar and confectionery products  
 3114 Fruit and vegetable preserving and specialty foods  
 3115 Dairy products  
 3116 Meat products  
 3117 Seafood product preparation and packaging  
 3118 Bakeries and tortillas  
 3119 Other food products  
 3121 Beverages  
 3122 Tobacco  
 3130 Textile mills  
 3140 Textile product mills  
 3150 Apparel  
 3160 Leather and allied products  
 3210 Wood products  
 3221 Pulp, paper, and paperboard mills  
 3222 Converted paper products  
 3231 Printing and related support activities  
 3242 Integrated petroleum refining and extraction  
 3243 Petroleum refining without extraction  
 3244 Asphalt and other petroleum and coal products  
 3251 Basic chemicals  
 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments  
 3253 Pesticides, fertilizers, and other agricultural chemicals  
 3254 Pharmaceuticals and medicines  
 3255 Paints, coatings, and adhesives  
 3256 Soap, cleaning compounds, and toilet preparations  
 3259 Other chemical products and preparations  
 3261 Plastics products  
 3262 Rubber products  
 3271 Clay products and refractories  
 3272 Glass and glass products  
 3273 Cement and concrete products  
 3274 Lime and gypsum products  
 3279 Other nonmetallic mineral products  
 3311 Iron and steel mills and ferroalloys  
 3312 Steel products from purchased steel  
 3313 Alumina and aluminum production and processing  
 3314 Nonferrous metal (except aluminum) production and processing  
 3315 Foundries  
 3321 Forging and stamping  
 3322 Cutlery and hand-tools  
 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, DURABLE GOODS

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

### WHOLESALE TRADE, NON-DURABLE GOODS

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

### WHOLESALE TRADE, 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  
 4431 Electronics and appliance  
 4440 Building material and garden equipment and supplies dealers  
 4450 Food and beverage  
 4461 Health and personal care  
 4471 Gasoline stations  
 4480 Clothing and clothing accessories  
 4510 Sporting goods, hobby, book, and music  
 4520 General merchandise  
 4530 Miscellaneous store retailers  
 4540 Non-store 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

5171 Wired telecommunications carriers  
 5172 Wireless telecommunications carriers, except satellite  
 5174 Satellite telecommunications  
 5179 Other telecommunications  
 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 finance 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, public relations, 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, 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