

**BE-11B(LF)**

OMB No. 0608-0053: Approval Expires 11/30/2003	<b>BEA USE ONLY</b>	<b>Affiliate ID Number</b>	<b>B</b>
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FORM **BE-11B(LF) (Long Form) (Report for Majority-Owned Foreign Affiliate)**  
(REV. 01/2003)

U.S. DEPARTMENT OF COMMERCE  
BUREAU OF ECONOMIC ANALYSIS

**MANDATORY — CONFIDENTIAL**

**ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2002**

**MAIL REPORTS TO:**  
U.S. Department of Commerce  
Bureau of Economic Analysis  
BE-69(A)  
Washington, DC 20230

**OR**

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

**1.** Name of U.S. Reporter of foreign affiliate — *Same as item 1, Form BE-11A*

**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., Form BE-577.*

**IMPORTANT**

Please review the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. **"Additional" Instructions** specific to line items and **"Special" Instructions** for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form.

- Who must report** — The U.S. Reporter must file Form BE-11B(LF) for each majority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **OR** net income (loss) after provision for foreign taxes was greater than \$100 million (positive or negative) at the end of or for the affiliate's 2002 fiscal year. See **Instruction Booklet**, Part I, for detailed reporting requirements.
- Foreign affiliate's 2002 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 2002. See **Instruction Booklet**, Part II.A.
- Due date** — A complete BE-11 report (consisting of Form BE-11A and Form(s) BE-11B(LF), BE-11B(SF), and/or BE-11C) is due May 30, 2003.
- Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. generally accepted accounting principles (FAS 52). See **Instruction Booklet**, Part IV.B.
- Currency amounts — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter** amounts in the shaded portions of each line. **EXAMPLE** — If amount is \$1,334,891.00, report as 

Bil.	Mil.	Thous.	Dols.
	1	335	

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

**Part I — IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE**  
*See Additional Instructions for Part I on page 6 at the back of this form.*

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

1007	<input type="checkbox"/> 1601	<input type="checkbox"/> Australia	<input type="checkbox"/> 1307	<input type="checkbox"/> France	<input type="checkbox"/> 1614	<input type="checkbox"/> Japan	<input type="checkbox"/> 1325	<input type="checkbox"/> Switzerland
	<input type="checkbox"/> 1202	<input type="checkbox"/> Brazil	<input type="checkbox"/> 1308	<input type="checkbox"/> Germany	<input type="checkbox"/> 1213	<input type="checkbox"/> Mexico	<input type="checkbox"/> 1327	<input type="checkbox"/> United Kingdom
	<input type="checkbox"/> 1100	<input type="checkbox"/> Canada	<input type="checkbox"/> 1314	<input type="checkbox"/> Italy	<input type="checkbox"/> 1319	<input type="checkbox"/> Netherlands	<input type="checkbox"/> 1	<input type="checkbox"/> Other — <i>Specify</i> _____

**4. The ending date of this foreign affiliate's 2002 fiscal year.**

1009	Month	Day	Year
	1		2002

**5. Did the foreign business enterprise become a foreign affiliate of the U.S. Reporter during the fiscal year?**

1010  1  Yes  
**If "Yes," did the U.S. Reporter — Mark (X) one**

<input type="checkbox"/> 2 1	<input type="checkbox"/> Establish the foreign affiliate?	} Enter date →	<table border="1" style="display: inline-table;"> <tr><td>Month</td><td>Year</td></tr> <tr><td>3</td><td></td></tr> </table>	Month	Year	3	
Month	Year						
3							
<input type="checkbox"/> 2 2	<input type="checkbox"/> Acquire a voting interest of 10 percent or more in an existing foreign company?						

1 2  No

Ownership interest in this Foreign Affiliate by U.S. Reporter named in item 1 Percent of voting stock or equity interest for an incorporated affiliate, or an equivalent interest for an unincorporated affiliate.	Percent of ownership at close of fiscal year 2002	
	Equity interest (1)	Voting interest (2)
<b>6. Direct ownership interest held by U.S. Reporter named in item 1</b> <span style="float: right;">1012</span>	. %	. %
<b>7. Indirect ownership interest held through U.S. Reporter's other foreign affiliates</b> — See <b>Instruction Booklet</b> , Part I.B.1.c., on how to calculate indirect ownership interest. (If entry is made here, complete item 9.) <span style="float: right;">1019</span>		. %
<b>8. Total ownership interests of U.S. Reporter — Sum of items 6 and 7</b> <span style="float: right;">1050</span>		. %

Part I — IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued

**9. Identification of foreign affiliate parent(s)** — If there is an entry in item 7, column (2) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (c) the name of the foreign affiliate that holds a direct ownership interest in it.

Foreign affiliate holding direct ownership interest in this foreign affiliate			Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)  (c)
Name and ID Number <i>Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i>  (a)	<b>BEA USE ONLY</b>	Percent direct ownership in this foreign affiliate  Close FY 2002 (b)	
a. 1191	1	2 . %	
b. 1192	1	2 . %	
c. 1193	1	2 . %	
<b>d. TOTAL</b> →		1020 . %	

**10. Give name(s) and mailing address(es) of other U.S. person(s) having a direct and/or indirect ownership interest of 10 percent or more in this foreign affiliate.**

Name	Mailing address

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

A list, and explanation, of the International Surveys Industry (ISI) codes used below are given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**. A list of ISI codes is also provided on pages 8 and 9 of this form. For an inactive foreign affiliate, base the activity on its last active period. For "start-up" companies, show the intended activity.

- 1028  <sup>1</sup>  **Production of goods** — The foreign affiliate is primarily engaged in construction, mining or extracting (including exploration and development), manufacturing, fabricating, assembling, processing, or growing a good. These activities are coded in 1110 through 1140, 2111 through 2127, 2330 through 2350, and 3111 through 3399 of the list of ISI codes.
- <sup>2</sup>  **Sales of goods** — The foreign affiliate is primarily engaged in selling (at wholesale or retail) goods that it does not produce. These activities are coded in 4211 through 4540 of the list of ISI codes.
- <sup>3</sup>  **Services** — The foreign affiliate is primarily engaged in providing a service such as utilities, transportation and warehousing; information (including newspaper, periodical, book, and database publishers, and software publishers), finance and insurance; professional, scientific, and technical services; holding companies; administrative and support, waste management and remediation; accommodations and food services (including restaurants, and eating places), etc. These activities are coded in 1150, 2132, 2133, 2211 through 2213, and 4810 through 8130 of the list of ISI codes.

**12. 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 to sell at wholesale.")

1029

Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. Enter in columns (1) and (2) respectively, the 4-digit ISI code(s) and the amount of sales or gross operating revenues associated with each code. For an inactive affiliate enter a 4-digit ISI code based on its last active period. See the <b>Guide to Industry and Foreign Trade Classifications for International Surveys</b> for a full explanation of each code. (Holding companies (ISI code 5512) must show total income as reported in item 28.)	ISI code  (1)	Sales or gross operating revenues  (2)			
		Bil.	Mil.	Thous.	Dols.
<b>13. Largest sales or gross operating revenues</b> 1030	1	2			
<b>14. 2nd largest sales or gross operating revenues</b> 1031	1	2			
<b>15. 3rd largest sales or gross operating revenues</b> 1032	1	2			
<b>16. 4th largest sales or gross operating revenues</b> 1033	1	2			
<b>17. 5th largest sales or gross operating revenues</b> 1034	1	2			
<b>18. 6th largest sales or gross operating revenues</b> 1035	1	2			
<b>19. 7th largest sales or gross operating revenues</b> 1036	1	2			
<b>20. Sales or gross operating revenues not accounted for above</b> 1037		2			
<b>21. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 13 through 20</b> → 1038		2			
<b>22. BEA USE ONLY</b> 1039	1	2	3	4	5

Part II — FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE

Section A — Income Statement — See Additional Instructions for Part II, Section A, on page 6 at the back of this form.	Amount			
	Bil.	Mil.	Thous.	Dols.
<b>• INCOME</b>				
<b>23. Sales or gross operating revenues, excluding sales taxes</b> — Must equal item 34, column (1). (Dealers in financial instruments see <b>Special Instructions</b> , A.1., page 8; insurance companies see <b>Special Instructions</b> , B.3.a., page 8.)	2041	\$		
<b>24. Income from equity investments in foreign affiliates</b> — For foreign affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends. Do not include interest income.	2042			
<b>25. Income from other equity investments</b>	2043			
<b>26. Certain realized and unrealized gains (losses)</b> — Include gains (losses) net of income tax effects resulting from: a. Sale, disposition, or revaluation of investment securities (Dealers in financial instruments and finance and insurance companies see <b>Special Instructions</b> , A.1., page 8); b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets. (Real estate companies see <b>Special Instructions</b> , A.2., page 8); c. Remeasurement of the foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FAS 52; d. Extraordinary items (except those resulting from legal judgments and accidental damage to fixed assets) and other unusual or infrequently occurring items; e. Impairment losses from goodwill and other intangible assets in accordance with FAS 142.	2044			
<b>27. Other income</b> —Specify	2045			
<b>28. TOTAL INCOME</b> — Sum of items 23 through 27	2046	\$		
<b>• COSTS AND EXPENSES</b>				
<b>29. Cost of goods sold or services rendered and selling, general, and administrative expenses</b> — (Insurance companies see <b>Special Instructions</b> , B.3.c., page 8)	2047			
<b>30. Foreign income taxes</b> — Provision for foreign income taxes for FY 2002	2048			
<b>31. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation</b> — Specify	2049			
<b>32. TOTAL COSTS AND EXPENSES</b> — Sum of items 29 through 31	2050	\$		
<b>• NET INCOME</b>				
<b>33. NET INCOME (LOSS)</b> — Item 28 minus item 32	2051	\$		

**Section B — Distribution of Sales or Gross Operating Revenues** — See Additional Instructions for Part II, Section B, on page 7 at the back of this form.

Distribute the foreign affiliate's 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 economic outputs that are tangible and "services" are outputs that are intangible. Sales of goods are usually associated with industry codes 1110 through 1140, 2111 through 2127, and 2330 through 4540. Report sales of structures as goods when sold by a real estate firm (code 5310). Sales of services are usually associated with industry codes 1150, 2132 through 2213, and 4810 through 8130. Some companies such as finance and insurance companies (industry codes 5223, 5224, 5231 through 5252, and 5331) include services (e.g., commissions and premiums) and investment income (e.g., interest and dividends) in gross operating revenues. Allocate sales in these industries between their services and investment income components on lines 36 and 37. The disaggregation of sales by industry in this section should be consistent with that used in items 13 through 20. (Insurance companies also see **Special Instructions**, B.3.d. and e., page 8.)

34. Sales or gross operating revenues, excluding sales taxes	TOTAL Column (1) equals the sum of columns (2) through (7)				Local sales		Sales to U.S.		Sales to other countries	
					To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	(1)	(2)	(3)	(4)	(5)	(6)	(7)			
a. Column (1) equals item 23.										
b. Each column of line 34 equals the sum of items 35, 36 and 37.										
2052	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>• BY TYPE</b>										
<b>35. Sales of goods</b>	2053									
<b>36. Sales of services</b>	2054									
<b>37. Investment income</b>	2055									

Part II — FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued

**Section C — Number of Employees and Employee Compensation** — See *Additional Instructions* for Part II, Section C, on page 7 at the back of this form.

**NUMBER OF EMPLOYEES** — Employees on the payroll at the end of FY 2002 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 2002. If the number of employees at the end of FY 2002 (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 2002. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

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

		Number of employees			
		Amount			
		Bil.	Mil.	Thous.	Dols.
<b>38. Total number of employees*</b> — Report the total number of employees for the year. —————→	2068	1			
<b>39. Total employee compensation*</b> — Report, for all employees, the sum of		1			
<b>a. Wages and salaries</b> — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; <b>AND</b>		1			
<b>b. Employee benefit plan</b> — Employer expenditures for all employee benefit plans	2072	\$			

\*Note — If total number of employees, item 38, or total employee compensation, item 39, is zero — Explain

40. BEA USE ONLY	1	2	3	4	5
2065					

**Section D — Balance Sheet** — See *Additional Instructions* for Part II, Section D, on page 7 at the back of this form.

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

		Balances at close of fiscal year			
		Bil.	Mil.	Thous.	Dols.
<b>• ASSETS</b> (Insurance companies see <b>Special Instructions</b> , B.2., page 8)		1			
<b>41. Cash items</b>	2076	\$			
<b>42. Inventories</b>	2079	1			
<b>43. Other current assets</b>	2080	1			
<b>44. Property, plant, and equipment — Gross</b>	2082	1			
<b>45. Accumulated depreciation and depletion</b>	2083	( )			
<b>Equity investments in other foreign affiliates of which this affiliate is a parent</b> — Report on an equity basis foreign affiliates owned 20 percent and more (including majority-owned affiliates). Report at cost those owned less than 20 percent.		1			
<b>46.</b> That portion reported using the equity method	2084	1			
<b>47.</b> That portion reported using the cost method	2085	1			
<b>48. Other noncurrent assets</b> — Other noncurrent assets not reported elsewhere	2087	1			
<b>49. TOTAL ASSETS</b> — Sum of items 41 through 48 —————→	2088	\$			
<b>• LIABILITIES</b> (Insurance companies see <b>Special Instructions</b> , B.3.f., page 8)		1			
<b>50. Trade accounts and trade notes payable, current</b>	2089	1			
<b>51. Other current liabilities and long-term debt</b>	2090	1			
<b>52. Other noncurrent liabilities</b>	2091	1			
<b>53. TOTAL LIABILITIES</b> — Sum of items 50 through 52 —————→	2092	\$			
<b>• OWNERS' EQUITY</b> — INCORPORATED AFFILIATE ONLY, complete items 54 through 58		1			
<b>54. Capital stock and additional paid-in capital</b>	2093	1			
<b>55. Retained earnings (deficit)</b>	2094	1			
<b>56. Translation adjustment</b> — Cumulative amount at year end (per FAS 52)	2095	1			
<b>57. Other</b> — Include treasury stock and involuntarily (or legally) restricted earnings — <i>Specify</i>	2096	1			
<b>58. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE)</b> — Equals item 49 minus item 53 and, equals the sum of items 54 through 57. —————→	2097	\$			
<b>• OWNERS' EQUITY</b> — UNINCORPORATED AFFILIATE ONLY, complete items 59 and 60		1			
<b>59. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE)</b> — Equals item 49 minus item 53. —————→	2098	\$			
<b>60. Of which: Translation adjustment</b> — Cumulative amount at year end (per FAS 52) — That portion of item 59 representing the affiliate's cumulative translation adjustment account.	2099	1			

Part II — FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued

Section E — Composition of External Finances

• CLOSE FY 2002 61. Current and noncurrent receivables and financial investments — Column (1) equals those accounts included in item 43 and 48 that are trade accounts and trade notes receivable and other receivables, net of allowances for doubtful items; marketable securities; stocks; bonds; and other investments	TOTAL Equals sum of columns (2) through (5) (1)				With U.S. Reporter(s) of this affiliate (2)			With other U.S. persons (3)			With persons in this affiliate's country of location (4)			With other foreign persons (5)		
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
	1				2			3			4			5		
2100 \$																
62. Current liabilities and long-term debt — Column (1) equals the sum of items 50 and 51. 2101 \$																
63. BEA USE ONLY 2138																

Section F — Property, Plant, and Equipment (PP&E) Expenditures — See Additional Instructions for Part II, Section F on page 7 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 and expensed tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale. (Insurance companies see Special Instructions, B.3.g., page 8.)	Amount			
	Bil.	Mil.	Thous.	Dols.
64. Expenditures for new and used property, plant, and equipment (PP&E) 2106 \$				
65. Current-period depreciation and depletion — Current-period charges against property, plant, and equipment included in item 44. 2108				

Section G — Selected Data for Current Period (Do not report cumulative amounts.)

66. Certain unrealized gains (losses) not included in the determination of net income — Enter net unrealized gains (losses) that are not included in the determination of net income and, therefore, excluded from item 26 that were taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. Report amount net of income tax effects, if any, on the gains (losses). Do not include translation adjustments. 2117				
67. Dividends or net income remitted to owners Incorporated affiliate — Enter amount of dividends declared, before deduction of withholding taxes, out of current- and prior-period income on common and preferred stock. Exclude stock and liquidating dividends. Unincorporated affiliate — Enter amount of current- and prior-period net income remitted to owners during FY 2002. 2115				

Section H — Interest and taxes

68. Interest received — Interest received by affiliate from, or credited to affiliate by, all payors, net of tax withheld at the source. Include all interest receipts included in items 23 and 27. Do not net against interest paid, item 69. 2120				
69. Interest paid — Interest paid, or credited, to all payees by the affiliate, gross of tax withheld. Do not net against interest received, item 68. 2121				
70. 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 subdivision and agencies for — a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold; b. Property taxes and other taxes on the value of assets or capital; c. Any remaining taxes (other than income or 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). 2123				

Section I — Technology — See Additional Instructions for Part II, Section I, on page 7 at the back of this form.

• RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs.				
71. R&D performed BY the affiliate — All R&D performed by this foreign affiliate, including R&D performed by the affiliate for others (including the U.S. Reporter or its other foreign affiliates) under contract. Exclude the cost of any R&D funded by the affiliate but performed by others, such as the affiliate's allocated share of R&D performed by the U.S. Reporter (report such R&D on Form BE-11A, item 49). 2126				
72. BEA USE ONLY 2139				
2140				
2141				

Remarks

**Part III — U.S. EXPORTS TO AND U.S. IMPORTS FROM MAJORITY-OWNED FOREIGN AFFILIATE**  
**Goods only valued f.a.s. at port of exportation; do not include services**  
*See Instruction Booklet, Part V.*

**IMPORTANT NOTES**

This section requires the reporting of U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2002. 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 as discussed in the **Instruction Booklet**, Part V. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 2002, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchased, or entered into intercompany accounts when initially consigned. The data should include goods only; they should **exclude** services.

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 enroute 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).

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

- 4172  1  "Shipped" basis  
 2  "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases  
 3  "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

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

• U.S. EXPORTS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)	TOTAL				Shipped by U.S. Reporter(s)				Shipped by other U.S. persons			
	(1)				(2)				(3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>74. Total goods shipped in FY 2002 from the U.S. to this affiliate</b> 4173	1	2	3		1	2	3		1	2	3	
	\$				\$				\$			

  

• U.S. IMPORTS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)	TOTAL				Shipped to U.S. Reporter(s)				Shipped to other U.S. persons			
	(1)				(2)				(3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>75. Total goods shipped in FY 2002 to the U.S. by this affiliate</b> 4188	1	2	3		1	2	3		1	2	3	
	\$				\$				\$			

**ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2002**  
**FORM BE-11B(LF)**  
**ADDITIONAL INSTRUCTIONS BY LINE ITEM**

**Part I — IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE**

**3. Country of location** — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

**6. Ownership interest held by U.S. Reporter named in item 1.**

**Equity interest** is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

**Voting interest** is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

**13.—21.**

**Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues.** Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 8. Also see **Additional Instructions** for Part II, Section A, item 23.

Holding companies (ISI code 5512) must show total income as reported in item 28. To be considered a holding company, income from equity investments (items 24 and 25) must be more than 50 percent of total income (item 28). 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 the income generated, or expected to be generated, by an affiliate is from non-holding company activities.

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

• **Section A — Income Statement of Foreign Affiliate**

**23. Sales or gross operating revenues, excluding sales taxes** — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 8.)

**24. Income from equity investments in foreign affiliates** — Report income from equity investments shown on lines 46 and 47 of all foreign affiliates whether or not they are required to file a form BE-11B. Do not report interest income here. Report interest on lines 23 or 27 as appropriate.

**25. Income from other equity investments** — Report income from equity investments included on line 48. For investments carried on the equity basis, report equity in earnings during the reporting period. For investments carried on the cost basis, report dividends. Do not include interest income here. Report interest on lines 23 or 27 as appropriate.

**27. Other income** — Report non-operating and other income not included above.

**29. Cost of goods sold or services rendered and selling, general, and administrative expenses** — Report operating expenses that relate to sales or gross operating revenues (item 23) 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. Do not include tax or percentage depletion charges. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.

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

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

**31. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation** — Report income and expenses on lines 23 through 30 at their full amounts. Do not report amounts net of minority interest. Instead, include the net impact of any minority interest in the income and expense items as a lump sum on this line.

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

**34.—37.**

**Distribution of sales or gross operating revenues** —

Distribute sales consistent with the industry codes reported in column 1 of items 13–19. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify it as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

**36. Sales of services** — Report the source of real estate rental income in columns 2 through 7 based on the location of the property.

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

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

**39. Employee compensation** — Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

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

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

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

**Employee benefit plans** — Consists of 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 leave, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay, etc. Also, include deferred post employment and post retirement expenses per FAS 106. For plans financed jointly by the employer and the employee, include only the contributions of the employer.

• **Section D — Balance Sheet**

**41. Cash items** — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 51 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) of the affiliate held by others. Instead, report CDs in item 43 (other current assets) or 48 (other noncurrent assets) as appropriate.

**42. Inventories** — Land development companies should exclude land held for resale (include in item 43). Finance and insurance companies should exclude inventories of marketable securities (include in item 43 or 48, as appropriate).

**43. Other current assets** — Current trade accounts and trade notes receivable, and other current receivables, net of allowances for doubtful items; land held for resale; current marketable securities; and other current assets not included in item 41 or 42.

**44. Property, plant, and equipment, gross** — Report gross book value of land, timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS 13. **Exclude** all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. However, insurance companies see **Special Instructions B.2.**, page 8.)

**46.—47.**

**Equity investments in other foreign affiliates of which this affiliate is a parent** — Report this affiliate's equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. (If one of these lines has an entry, item 24 should contain data.)

**48. Other noncurrent assets** — Include the noncurrent portion of CD's held by others; other equity investments, whether carried at cost or on the equity basis; noncurrent marketable securities; other noncurrent investments; noncurrent trade accounts and trade notes receivable net of allowance for doubtful items; intangible assets net of amortization; and any other noncurrent assets not reported elsewhere. Report credit balances in these accounts in item 52, other noncurrent liabilities.

**51. Other current liabilities and long-term debt** — Include overdrafts, other current liabilities not included in item 50, and long-term debt. Include intercompany debt as well as debt with unaffiliated parties. Also include lease obligations capitalized per FAS 13 with an original maturity of more than one year or with no stated maturity.

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

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

**55. Retained earnings (deficit)** — Include earnings retained by the corporation and legally available for dividends; earnings voluntarily restricted; and the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FAS 115.

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

**64.—65.**

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 (item 64) all changes in PP&E, resulting from a change in the entity (e.g., mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2002.

**For foreign affiliates engaged in exploring for or developing natural resources**, include in item 64 exploration and development expenditures made during FY 2002 whether capitalized or expensed, 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 2002.

• **Section I — Technology**

**71. Research and development expenditures** — Research and development (R&D) includes basic and applied research in science and engineering, and the design and development of prototypes and processes, if the purpose of such activity is to:

1. Pursue a planned search for new knowledge whether or not the search has reference to a specific application;
2. Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
3. Apply existing knowledge to the employment of a present product or process.

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

Include all costs incurred to support R&D, including R&D depreciation and overhead. Exclude capital expenditures, routine product testing and quality control conducted during commercial production, geological and geophysical exploration, market research and surveys, and legal work pertaining to patents.

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

**A. Certain realized and unrealized gains (losses) for dealers in financial instruments and finance, insurance, and 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 (1) impairment losses, (2) realized gains or losses on trading or dealing, and (3) unrealized gains or losses due to changes in the valuation of financial instruments that flow through the income statement. Include unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings in item 66. (Report income attributable to fees or commissions in items 21 and 23.)

**2. Real estate companies**

Gains or losses from the sale, disposition, or revaluation of land, other property, plant and equipment, or other assets:

Realized gains and losses

Include gains or losses from the sale of real estate in the ordinary course of trade or business in items 21 and 23.

Impairment of long-lived assets

Include impairment losses, as defined by FAS 121, recognized during the period in item 26.

Unrealized gains

Include gains recognized due to the revaluation of real estate assets in item 55 (59 if unincorporated). Do not include these unrealized gains in item 26.

**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-11 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, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include: **1.** non-trusted or free account assets and **2.** nonadmitted assets, such as 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 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 23)** — 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 24 and exclude certain realized and unrealized gains or losses that are to be reported in item 26.
- b. Certain realized and unrealized gains (losses) (item 26)** See **Special Instruction A.1.**
- c. Costs of goods sold or services rendered and selling, general, and administrative expenses (item 29)** — 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 36, column 1)** — Include premium income and income from other services, if any.
- e. Investment income (item 37, column 1)** — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or losses on investments in accordance with **Special Instructions, A.1.** See Additional Instructions for Part II, Section B, item 37, on page 7 to determine the location of the transactor of investment income.
- f. Current liabilities and long-term debt (items 50 and 51)** — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," (item 52) unless they are clearly current liabilities.
- g. Expenditures for property, plant, and equipment (PP&E) (item 64)** — Include expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent assets").

**SUMMARY OF INDUSTRY CLASSIFICATIONS**

<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	3117 Seafood product preparation and packaging	3315 Foundries
1110 Crop production	3118 Bakeries and tortillas	3321 Forging and stamping
1120 Animal production	3119 Other food products	3322 Cutlery and hand tools
1130 Forestry and logging	3121 Beverages	3323 Architectural and structural metals
1140 Fishing, hunting, and trapping	3122 Tobacco	3324 Boilers, tanks, and shipping containers
1150 Support activities for agriculture and forestry	3130 Textile mills	3325 Hardware
	3140 Textile product mills	3326 Spring and wire products
	3150 Apparel	3327 Machine shops, turned products, and screws, nuts, and bolts
	3160 Leather and allied products	3328 Coating, engraving, heat treating, and allied activities
	3210 Wood products	3329 Other fabricated metal products
	3221 Pulp, paper, and paperboard mills	3331 Agriculture, construction, and mining machinery
	3222 Converted paper products	3332 Industrial machinery
	3231 Printing and related support activities	3333 Commercial and service industry machinery
	3242 Integrated petroleum refining and extraction	3334 Ventilation, heating, air conditioning, and commercial refrigeration equipment
	3243 Petroleum refining without extraction	3335 Metalworking machinery
	3244 Other petroleum and coal products	3336 Engines, turbines, and power transmission equipment
	3251 Basic chemicals	3339 Other general purpose machinery
	3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments	3341 Computer and peripheral equipment
	3253 Pesticides, fertilizers, and other agricultural chemicals	3342 Communications equipment
	3254 Pharmaceuticals and medicines	3343 Audio and video equipment
	3255 Paints, coatings, and adhesives	3344 Semiconductors and other electronic components
	3256 Soap, cleaning compounds, and toilet preparations	3345 Navigational, measuring, electro-medical, and control instruments
	3259 Other chemical products and preparations	3346 Manufacturing and reproducing magnetic and optical media
	3261 Plastics products	3351 Electric lighting equipment
	3262 Rubber products	3352 Household appliances
	3271 Clay products and refractories	3353 Electrical equipment
	3272 Glass and glass products	3359 Other electrical equipment and components
	3273 Cement and concrete products	3361 Motor vehicles
	3274 Lime and gypsum products	3362 Motor vehicle bodies and trailers
	3279 Other nonmetallic mineral products	3363 Motor vehicle parts
	3311 Iron and steel mills and ferroalloys	3364 Aerospace products and parts
	3312 Steel products from purchased steel	3365 Railroad rolling stock
	3313 Alumina and aluminum production and processing	3366 Ship and boat building
	3314 Nonferrous metal (except aluminum) production and processing	3369 Other transportation equipment
		3370 Furniture and related products
		3391 Medical equipment and supplies
		3399 Other miscellaneous manufacturing



**SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued**

<p><b>WHOLESALE TRADE</b></p> <p><b>DURABLE GOODS</b></p> <p>4211 Motor vehicles and motor vehicle parts and supplies</p> <p>4212 Furniture and home furnishings</p> <p>4213 Lumber and other construction materials</p> <p>4214 Professional and commercial equipment and supplies</p> <p>4215 Metals and minerals (except petroleum)</p> <p>4216 Electrical goods</p> <p>4217 Hardware, and plumbing and heating equipment and supplies</p> <p>4218 Machinery, equipment, and supplies</p> <p>4219 Miscellaneous durable goods</p> <p><b>NONDURABLE GOODS</b></p> <p>4221 Paper and paper products</p> <p>4222 Drugs and druggists' sundries</p> <p>4223 Apparel, piece goods, and notions</p> <p>4224 Grocery and related products</p> <p>4225 Farm product raw materials</p> <p>4226 Chemical and allied products</p> <p>4227 Petroleum and petroleum products</p> <p>4228 Beer, wine, and distilled alcoholic beverages</p> <p>4229 Miscellaneous nondurable goods</p> <p><b>RETAIL TRADE</b></p> <p>4410 Motor vehicle and parts dealers</p> <p>4420 Furniture and home furnishings stores</p> <p>4431 Electronics and appliance stores</p> <p>4440 Building material and garden equipment and supplies dealers</p> <p>4450 Food and beverage stores</p> <p>4461 Health and personal care stores</p> <p>4471 Gasoline stations</p> <p>4480 Clothing and clothing accessories stores</p> <p>4510 Sporting goods, hobby, book, and music stores</p> <p>4520 General merchandise stores</p> <p>4530 Miscellaneous store retailers</p> <p>4540 Nonstore retailers</p> <p><b>TRANSPORTATION AND WAREHOUSING</b></p> <p>4810 Air transportation</p> <p>4821 Rail transportation</p> <p>4833 Petroleum tanker operations</p> <p>4839 Other water transportation</p> <p>4840 Truck transportation</p> <p>4850 Transit and ground passenger transportation</p> <p>4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas</p> <p>4868 Other pipeline transportation</p> <p>4870 Scenic and sightseeing transportation</p> <p>4880 Support activities for transportation</p> <p>4920 Couriers and messengers</p> <p>4932 Petroleum storage for hire</p> <p>4939 Other warehousing and storage</p>	<p><b>INFORMATION</b></p> <p>5111 Newspaper, periodical, book, and database publishers</p> <p>5112 Software publishers</p> <p>5121 Motion picture and video industries</p> <p>5122 Sound recording industries</p> <p>5131 Radio and television broadcasting</p> <p>5132 Cable networks and program distribution</p> <p>5133 Telecommunications</p> <p>5141 Information services</p> <p>5142 Data processing services</p> <p><b>FINANCE AND INSURANCE</b></p> <p>5221 Depository credit intermediation (Banking)</p> <p>5223 Activities related to credit intermediation</p> <p>5224 Non-depository credit intermediation</p> <p>5229 Non-depository branches and agencies</p> <p>5231 Securities and commodity contracts intermediation and brokerage</p> <p>5238 Other financial investment activities and exchanges</p> <p>5242 Agencies, brokerages, and other insurance related activities</p> <p>5243 Insurance carriers, except life insurance carriers</p> <p>5249 Life insurance carriers</p> <p>5252 Funds, trusts and other financial vehicles, except REITs</p> <p><b>REAL ESTATE AND RENTAL AND LEASING</b></p> <p>5310 Real estate</p> <p>5321 Automotive equipment rental and leasing</p> <p>5329 Other rental and leasing services</p> <p>5331 Lessors of non-financial intangible assets (except copyrighted works)</p> <p><b>PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES</b></p> <p>5411 Legal services</p> <p>5412 Accounting, tax preparation, bookkeeping, and payroll services</p> <p>5413 Architectural, engineering, and related services</p> <p>5414 Specialized design services</p> <p>5415 Computer systems design and related services</p> <p>5416 Management, scientific, and technical consulting services</p> <p>5417 Scientific research and development services</p> <p>5418 Advertising and related services</p> <p>5419 Other professional, scientific, and technical services</p>	<p><b>MANAGEMENT OF COMPANIES AND ENTERPRISES</b></p> <p>5512 Holding companies, except bank holding companies</p> <p>5513 Corporate, subsidiary, and regional management offices</p> <p><b>ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND REMEDIATION SERVICES</b></p> <p>5611 Office administrative services</p> <p>5612 Facilities support services</p> <p>5613 Employment services</p> <p>5614 Business support services</p> <p>5615 Travel arrangement and reservation services</p> <p>5616 Investigation and security services</p> <p>5617 Services to buildings and dwellings</p> <p>5619 Other support services</p> <p>5620 Waste management and remediation services</p> <p><b>EDUCATIONAL SERVICES</b></p> <p>6110 Educational services</p> <p><b>HEALTH CARE AND SOCIAL ASSISTANCE</b></p> <p>6210 Ambulatory health care services</p> <p>6220 Hospitals</p> <p>6230 Nursing and residential care facilities</p> <p>6240 Social assistance</p> <p><b>ARTS, ENTERTAINMENT, AND RECREATION</b></p> <p>7110 Performing arts, spectator sports, and related industries</p> <p>7121 Museums, historical sites, and similar institutions</p> <p>7130 Amusement, gambling, and recreation industries</p> <p><b>ACCOMMODATIONS AND FOOD SERVICES</b></p> <p>7210 Accommodations</p> <p>7220 Foodservices and drinking places</p> <p><b>OTHER SERVICES</b></p> <p>8110 Repair and maintenance</p> <p>8120 Personal and laundry services</p> <p>8130 Religious, grantmaking, civic, professional, and similar organizations</p> <p><b>PUBLIC ADMINISTRATION</b></p> <p>9200 Public administration</p>
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