

BE-11B(SF)

OMB No. 0608-0053: Approval Expires 11/30/2003	BEA USE ONLY	Affiliate ID Number	F
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FORM **BE-11B(SF) (Short 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 — <i>Same as item 1, Form BE-11A</i>
	2. Name of foreign affiliate being reported — <i>Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Form BE-577.</i>

IMPORTANT

Please 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(SF) 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 \$30 million (positive or negative) but for which no one of these items 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 4 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"/> 1 601	<input type="checkbox"/> Australia	<input type="checkbox"/> 1 307	<input type="checkbox"/> France	<input type="checkbox"/> 1 614	<input type="checkbox"/> Japan	<input type="checkbox"/> 1 325	<input type="checkbox"/> Switzerland
	<input type="checkbox"/> 1 202	<input type="checkbox"/> Brazil	<input type="checkbox"/> 1 308	<input type="checkbox"/> Germany	<input type="checkbox"/> 1 213	<input type="checkbox"/> Mexico	<input type="checkbox"/> 1 327	<input type="checkbox"/> United Kingdom
	<input type="checkbox"/> 1 100	<input type="checkbox"/> Canada	<input type="checkbox"/> 1 314	<input type="checkbox"/> Italy	<input type="checkbox"/> 1 319	<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)
6. Direct ownership interest held by U.S. Reporter named in item 1	1	2
1012	. %	. %
7. Indirect ownership interest held through U.S. Reporter's other foreign affiliates — See Instruction Booklet , Part I.B.1.c., on how to calculate indirect ownership interest. (If entry is made here, complete item 9.)	2	
1019	. %	. %
8. Total ownership interests of U.S. Reporter — Sum of items 6 and 7	2	
1050	. %	. %

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)	BEA USE ONLY	Percent direct ownership in this foreign affiliate Close FY 2002 (b)	
a. 1191	1	2 . %	
b. 1192	1	2 . %	
c. 1193	1	2 . %	
d. TOTAL		2 . %	

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 5 and 6 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 1 **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.
- 2 **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.
- 3 **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 Guide to Industry and Foreign Trade Classifications for International Surveys for a full explanation of each code. (Holding companies (ISI code 5512) must show total income.)	ISI code (1)	Sales or gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
13. Largest sales or gross operating revenues 1030	1	2			
14. 2nd largest sales or gross operating revenues 1031	1	2			
15. 3rd largest sales or gross operating revenues 1032	1	2			
16. 4th largest sales or gross operating revenues 1033	1	2			
17. 5th largest sales or gross operating revenues 1034	1	2			
18. 6th largest sales or gross operating revenues 1035	1	2			
19. Sales or gross operating revenues not accounted for above 1037		2			
20. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 13 through 19		2			

21. BEA USE ONLY	1	2	3	4	5
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Part II — FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE

Section A — Income — See <i>Additional Instructions</i> for Part II, Section A, on page 4 at the back of this form.	Amount			
	Bil.	Mil.	Thous.	Dols.
	1			
22. Net income (loss)				2051 \$

Section B — Distribution of Sales or Gross Operating Revenues — See *Additional Instructions* for Part II, Section B, on page 4 at the back of this form.

23. Sales or gross operating revenues, excluding sales taxes	TOTAL <i>Column (1) equals the sum of columns (2) through (7)</i>				Local sales		Sales to U.S.		Sales to other countries	
	(1)				To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	Bil.	Mil.	Thous.	Dols.	(2)	(3)	(4)	(5)	(6)	(7)
	1				2	3	4	5	6	7
2052	\$			\$	\$	\$	\$	\$	\$	

Section C — Number of Employees and Employee Compensation — See *Additional Instructions* Part II, Section C, on page 4 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			
	1			
24. Total number of employees* — Report the total number of employees for the year				2068
	Amount			
	Bil.	Mil.	Thous.	Dols.
	1			
25. Total employee compensation* — Report, for all employees, the sum of				
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; AND				
b. Employee benefit plan — Employer expenditures for all employee benefit plans				2072 \$

*NOTE — If total number of employees, item 24, or total employee compensation, item 25, is zero — Explain

26. BEA USE ONLY	1	2	3	4	5
2065					

Section D — Balance Sheet — See *Additional Instructions* for Part II, Section D, on page 5 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 FY 2002			
	Bil.	Mil.	Thous.	Dols.
	1			
27. Total assets				2088 \$
28. Of which: Property, plant, and equipment, net				2150
29. Total liabilities				2092
30. Total owners' equity — Equals item 27 minus item 29				2097

Section E — Property, Plant, and Equipment (PP&E) Expenditures — See *Additional Instructions* for Part II, Section E, on page 5 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.b., page 5.)

31. Expenditures for new and used property, plant, and equipment (PP&E)	Amount			
	Bil.	Mil.	Thous.	Dols.
	1			
2106				\$

Section F — Technology — See *Additional Instructions* for Part II, Section F, on page 5 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.

32. 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).	Amount			
	Bil.	Mil.	Thous.	Dols.
	1			
2126				\$

33. BEA USE ONLY	1	2	3	4	5
2139					
2140					
2141					

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 purchases, 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).

	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.
• U.S. EXPORTS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)						
34. Total goods shipped in FY 2002 from the U.S. to this affiliate	4173	\$		\$		\$
• U.S. IMPORTS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)						
35. Total goods shipped in FY 2002 to the U.S. by this affiliate	4188	\$		\$		\$

ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2002
FORM BE-11B(SF)
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.—20.

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 5. Also see **Additional Instructions** for Part II, Section B, item 23.

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

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• **Section A — Income**

22. Net income (loss) — Net income for the year, after provision for foreign income taxes, but before provision for common and preferred dividends. Include income from equity investments and realized and unrealized gains (losses) (net of income tax effects) included in the determination of net income.

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

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 5.)

Section C — Number of Employees and Employee Compensation

25. 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 pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post employment and post retirement expenses per FAS 106. For plans financed jointly by the employer and the employee, include only the contributions of the employer.

• **Section D — Balance Sheet**

28. Property, plant, and equipment, net — Report **NET** book value of land, timber, mineral rights and similar rights owned. Also include net book value of structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS 13. **Exclude** all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. However, insurance companies see **Special Instructions B.2.**, page 5.)

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

31. 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 2002.

For foreign affiliates engaged in exploring for or developing natural resources, include 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 the FY 2002.

• **Section F — Technology**

32. 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 the calculation of net income (item 22) (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. Report income attributable to fees and commissions in items 20 and 23.

Also, do not include in sales or net income unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings.

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 20 and 23.

Impairment of long-lived assets

Exclude from items 20 and 23, but include in the calculation of net income (item 22), impairment losses, as defined by FAS 121, recognized during the period.

Unrealized gains

Do not include in the calculation of net income (item 22) gains recognized due to the revaluation of real estate assets. Rather these unrealized gains should be included in retained earnings.

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 20) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature.

b. Expenditures for property, plant, and equipment (PP&E) (item 31) — Include expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET.

SUMMARY OF INDUSTRY CLASSIFICATIONS

<p>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</p> <p>1110 Crop production 1120 Animal production 1130 Forestry and logging 1140 Fishing, hunting, and trapping 1150 Support activities for agriculture and forestry</p> <p>MINING</p> <p>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</p> <p>UTILITIES</p> <p>2211 Electric power generation, transmission, and distribution 2212 Natural gas distribution 2213 Water, sewage, and other systems</p>	<p>CONSTRUCTION</p> <p>2330 Building, developing, and general contracting 2340 Heavy construction 2350 Special trade contractors</p> <p>MANUFACTURING</p> <p>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</p>	<p>3222 Converted paper products 3231 Printing and related support activities 3242 Integrated petroleum refining and extraction 3243 Petroleum refining without extraction 3244 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</p>
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SUMMARY OF INDUSTRY CLASSIFICATIONS – Continued

MANUFACTURING (Continued)	RETAIL TRADE	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES
3312 Steel products from purchased steel	4410 Motor vehicle and parts dealers	5411 Legal services
3313 Alumina and aluminum production and processing	4420 Furniture and home furnishings stores	5412 Accounting, tax preparation, bookkeeping, and payroll services
3314 Nonferrous metal (except aluminum) production and processing	4431 Electronics and appliance stores	5413 Architectural, engineering, and related services
3315 Foundries	4440 Building material and garden equipment and supplies dealers	5414 Specialized design services
3321 Forging and stamping	4450 Food and beverage stores	5415 Computer systems design and related services
3322 Cutlery and hand tools	4461 Health and personal care stores	5416 Management, scientific, and technical consulting services
3323 Architectural and structural metals	4471 Gasoline stations	5417 Scientific research and development services
3324 Boilers, tanks, and shipping containers	4480 Clothing and clothing accessories stores	5418 Advertising and related services
3325 Hardware	4510 Sporting goods, hobby, book, and music stores	5419 Other professional, scientific, and technical services
3326 Spring and wire products	4520 General merchandise stores	
3327 Machine shops, turned products, and screws, nuts, and bolts	4530 Miscellaneous store retailers	
3328 Coating, engraving, heat treating, and allied activities	4540 Nonstore retailers	
3329 Other fabricated metal products		
3331 Agriculture, construction, and mining machinery	TRANSPORTATION AND WAREHOUSING	MANAGEMENT OF COMPANIES AND ENTERPRISES
3332 Industrial machinery	4810 Air transportation	5512 Holding companies, except bank holding companies
3333 Commercial and service industry machinery	4821 Rail transportation	5513 Corporate, subsidiary, and regional management offices
3334 Ventilation, heating, air conditioning, and commercial refrigeration equipment	4833 Petroleum tanker operations	
3335 Metalworking machinery	4839 Other water transportation	ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND REMEDIATION SERVICES
3336 Engines, turbines, and power transmission equipment	4840 Truck transportation	5611 Office administrative services
3339 Other general purpose machinery	4850 Transit and ground passenger transportation	5612 Facilities support services
3341 Computer and peripheral equipment	4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas	5613 Employment services
3342 Communications equipment	4868 Other pipeline transportation	5614 Business support services
3343 Audio and video equipment	4870 Scenic and sightseeing transportation	5615 Travel arrangement and reservation services
3344 Semiconductors and other electronic components	4880 Support activities for transportation	5616 Investigation and security services
3345 Navigational, measuring, electro-medical, and control instruments	4920 Couriers and messengers	5617 Services to buildings and dwellings
3346 Manufacturing and reproducing magnetic and optical media	4932 Petroleum storage for hire	5619 Other support services
3351 Electric lighting equipment	4939 Other warehousing and storage	5620 Waste management and remediation services
3352 Household appliances		
3353 Electrical equipment	INFORMATION	EDUCATIONAL SERVICES
3359 Other electrical equipment and components	5111 Newspaper, periodical, book, and database publishers	6110 Educational services
3361 Motor vehicles	5112 Software publishers	
3362 Motor vehicle bodies and trailers	5121 Motion picture and video industries	HEALTH CARE AND SOCIAL ASSISTANCE
3363 Motor vehicle parts	5122 Sound recording industries	6210 Ambulatory health care services
3364 Aerospace products and parts	5131 Radio and television broadcasting	6220 Hospitals
3365 Railroad rolling stock	5132 Cable networks and program distribution	6230 Nursing and residential care facilities
3366 Ship and boat building	5133 Telecommunications	6240 Social assistance
3369 Other transportation equipment	5141 Information services	
3370 Furniture and related products	5142 Data processing services	
3391 Medical equipment and supplies		
3399 Other miscellaneous manufacturing	FINANCE AND INSURANCE	ARTS, ENTERTAINMENT, AND RECREATION
	5221 Depository credit intermediation (Banking)	7110 Performing arts, spectator sports, and related industries
WHOLESALE TRADE	5223 Activities related to credit intermediation	7121 Museums, historical sites, and similar institutions
DURABLE GOODS	5224 Non-depository credit intermediation	7130 Amusement, gambling, and recreation industries
4211 Motor vehicles and motor vehicle parts and supplies	5229 Non-depository branches and agencies	
4212 Furniture and home furnishings	5231 Securities and commodity contracts intermediation and brokerage	ACCOMMODATIONS AND FOOD SERVICES
4213 Lumber and other construction materials	5238 Other financial investment activities and exchanges	7210 Accommodations
4214 Professional and commercial equipment and supplies	5242 Agencies, brokerages, and other insurance related activities	7220 Foodservices and drinking places
4215 Metals and minerals (except petroleum)	5243 Insurance carriers, except life insurance carriers	
4216 Electrical goods	5249 Life insurance carriers	OTHER SERVICES
4217 Hardware, and plumbing and heating equipment and supplies	5252 Funds, trusts and other financial vehicles, except REITs	8110 Repair and maintenance
4218 Machinery, equipment, and supplies		8120 Personal and laundry services
4219 Miscellaneous durable goods	REAL ESTATE AND RENTAL AND LEASING	8130 Religious, grantmaking, civic, professional, and similar organizations
	5310 Real estate	
NONDURABLE GOODS	5321 Automotive equipment rental and leasing	PUBLIC ADMINISTRATION
4221 Paper and paper products	5329 Other rental and leasing services	9200 Public administration
4222 Drugs and druggists' sundries	5331 Lessors of non-financial intangible assets (except copyrighted works)	
4223 Apparel, piece goods, and notions		
4224 Grocery and related products		
4225 Farm product raw materials		
4226 Chemical and allied products		
4227 Petroleum and petroleum products		
4228 Beer, wine, and distilled alcoholic beverages		
4229 Miscellaneous nondurable goods		