



**MANDATORY — CONFIDENTIAL**

**2007 BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT  
IN THE UNITED STATES  
(LONG FORM)**

**DUE DATE: MAY 31, 2008**

**ELECTRONIC FILING:** Go to [www.bea.gov/efile](http://www.bea.gov/efile) for details

**OR**

**MAIL REPORTS TO:** U.S. Department of Commerce  
Bureau of Economic Analysis  
BE-49(A)  
Washington, DC 20230

**OR**

**DELIVER REPORTS TO:** U.S. Department of Commerce  
Bureau of Economic Analysis, BE-49(A)  
Shipping and Receiving Section, M100  
1441 L Street, NW  
Washington, DC 20005

**OR**

**FAX REPORTS TO:** (202) 606-5319

**OR**

**EMAIL REPORTS TO:** [be12/15@bea.gov](mailto:be12/15@bea.gov)  
(See "NOTE" near the bottom of this page.)

**ASSISTANCE**

**Email:** [be12/15@bea.gov](mailto:be12/15@bea.gov)

**Telephone:** (202) 606-5577

**FAX:** (202) 606-5319

**Copies of blank forms:** [www.bea.gov/fdi](http://www.bea.gov/fdi)

**Definitions of key terms** – See pages XX and XX.

**A. Name and address of U.S. business enterprise** – If a label has been affixed, make any changes directly on the label. If a label has not been affixed, enter the BEA Identification Number of this U.S. affiliate, if available, in the box at the upper right hand corner of this page.

Name of U.S. affiliate  
1002 0

c/o (care of)  
1010 0

Street or P.O. Box  
1003 0

City and State  
1004 0

ZIP Code Foreign Postal Code  
1005 0 OR 0

**B. Location of U.S. affiliate** – If the mailing address in item A is in care of someone other than the U.S. affiliate, give the name and location of the primary U.S. headquarters of the affiliate. If the U.S. affiliate is a real estate investment with no U.S. headquarters, give the name (if any) and location of the real estate. If the real estate is in more than one location, give the name and location of the real estate with the largest gross book value.

Name of U.S. affiliate  
1300 1

Street or P.O. Box  
1301 1

City and State  
1302 1

ZIP Code  
1303 1

**IMPORTANT**

Please review the **Instructions** starting on page x before completing this form. **Insurance and real estate companies** see Special Instructions on page xx.

- **Who must file BE-12(LF)** – Form BE-12(LF) must be filed for a nonbank majority-owned U.S. affiliate with total assets, sales or gross operating revenues, or net income greater than \$175 million (positive or negative). For more information see instruction X on page X. If you do not meet these filing criteria, see instruction I.A. starting on page x to determine which form to file.
- **Accounting principles** – Use U.S. Generally Accepted Accounting Principles in completing Form BE-12(LF) unless requested to do otherwise by a specific instruction. References in the instructions to Financial Accounting Standards Board statements are referred to as "FAS."
- **U.S. affiliate's 2007 fiscal year** – The affiliate's financial reporting year that had an ending date in calendar year 2007.
- **Consolidated reporting** – A U.S. affiliate must file on a fully consolidated **domestic U.S.** basis, including in the consolidation all non-bank **U.S. affiliates** in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. The consolidation rules are found in instruction IV.2 starting on page xx.
- **Rounding** – Report currency amounts 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	

**MANDATORY CONFIDENTIALITY PENALTIES**

This survey is being conducted under the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended). The filing of reports is mandatory and the Act provides that your report to this Bureau is confidential. Whoever fails to report may be subject to penalties. See page x for more details.

**PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT** – Enter name and address

Name 1000 0

Address 1029 0

1030 0

1031 0

TELEPHONE NUMBER 1001 0 Area code Number Extension

FAX NUMBER 0999 0 Area code Number

**CERTIFICATION** — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that estimates may have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.

Authorized official's signature Date

Print or type name and title

Telephone number FAX number

May we use e-mail to correspond with you to discuss questions relating to this Form BE-12(SF), including questions that may contain information about your company that you may consider confidential? **NOTE:** The Internet is not a secure means of transmitting information unless it is encrypted. If you choose to communicate with BEA via electronic mail, BEA cannot guarantee the privacy of the information while transmitted, but will treat information we receive as confidential in accordance with Section 5(c) of the International Investment and Trade in Services Survey Act. Be advised that making inquiries regarding this survey via electronic mail may divulge your participation in this survey.

1027 1  Yes (If yes, please print your e-mail address.) → E-mail address (Please print)  
1028 0  
1 2  No

**PART I – IDENTIFICATION OF U.S. AFFILIATE**

**Additional Instructions** by line item are at the back of this form starting with Section IV of the instructions on page xx.

**IDENTIFICATION OF U.S. AFFILIATE**

**What financial reporting standards will be used to complete this BE-15 report?** NOTE: Unless it is highly burdensome or not feasible, the BE-15 report should be completed using

1. U.S. Generally Accepted Accounting Principles (U.S. GAAP).

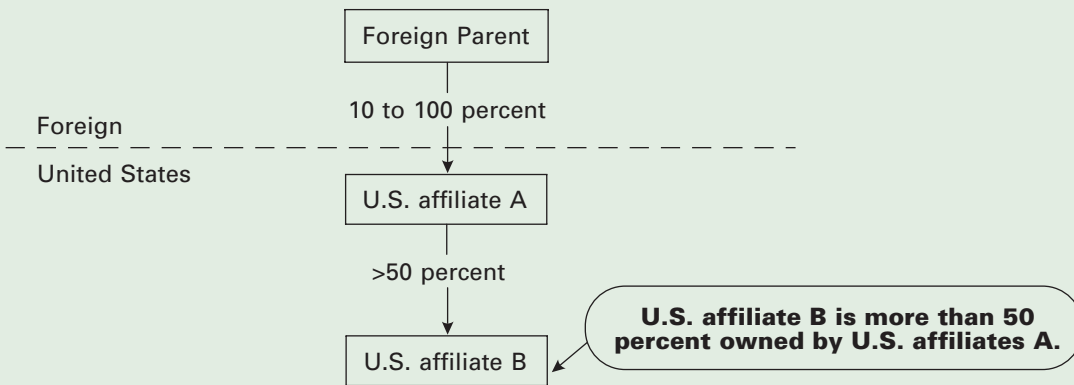
1399 <sup>1</sup>  U.S. Generally Accepted Accounting Principles

<sup>1</sup>  International Financial Reporting Standards or other reporting standards, but with adjustments to correct for any material differences between U.S. GAAP and the reporting standards used. *Specify the reporting standards used.* ↘

<sup>1</sup>  International Financial Reporting Standards or other reporting standards, but without adjustments to correct for any material differences between U.S. GAAP and the reporting standards used. *Specify the reporting standards used.* ↘

**2. Consolidated reporting by the U.S. affiliate** – The consolidation rules are found on pages xx and xx.

**Is more than 50 percent of the voting interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent?**



1400 <sup>1</sup>  **Yes** **If "Yes"** – Do not complete this report unless exception 2d described in the consolidation rules on page xx applies. If this exception does not apply, please forward this BE-12 survey packet to the U.S. business enterprise owning your company more than 50 percent, and notify BEA of the action taken by filing **BE-12 Claim For Not Filing** with item **e** completed on page 2. The BE-12 Claim For Not Filing can be downloaded from our web site at: <http://www.bea.gov/fdi>

<sup>1</sup>  **No** **If "No"** – Complete this report in accordance with the consolidation rules on pages xx and xx.

**3. Enter Employer Identification Number(s) used by the U.S. affiliate to file income and payroll taxes.**

Primary	Other
1006 <sup>1</sup> <input type="text" value="-"/>	<sup>2</sup> <input type="text" value="-"/>

**4. REPORTING PERIOD** – Reporting period instructions are found in instruction 4 on page xx.

This U.S. affiliate's financial reporting year ended in calendar year 2007 on →

Month	Day	Year
1007 1		

**Example** – If the financial reporting year ended on March 31, report for the 12-month period ended March 31, **2007**.

**5. Did the U.S. business enterprise become a U.S. affiliate during its fiscal year that ended in calendar year 2007?**

1008 <sup>1</sup>  **Yes** – **If "Yes"** – Enter date U.S. business enterprise became a U.S. affiliate and see instruction 5 on page xx. →

Month	Day	Year
1009 1		

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

**NOTE** – For a U.S. business enterprise that became a U.S. affiliate during its fiscal year that ended in calendar year 2007, leave the close FY 2006 data columns blank.

**PART 1 - IDENTIFICATION OF U.S. AFFILIATE - Continued**

**6. Form of organization of U.S. affiliate — Mark (X) one**

<sup>1011</sup> <sup>1</sup>  Incorporated in U.S.

Reporting rules for unincorporated affiliates are found in instruction 6 starting on page xx.

<sup>1</sup> <sup>2</sup>  U.S. partnership — Reporting rules for partnerships are found in instruction 6b starting on page xx.

<sup>1</sup> <sup>3</sup>  U.S. branch of a foreign person

<sup>4</sup>  Limited Liability Company (LLC) — Reporting rules for LLCs are found in instruction 6c on page xx.

<sup>1</sup> <sup>5</sup>  Real property not in 1–4 above — Reporting rules for real estate are found in instruction V.C. on page xx.

<sup>1</sup> <sup>6</sup>  Business enterprise incorporated abroad, but whose head office is located in the United States and whose business activity is conducted in, or from, the United States

<sup>1</sup> <sup>7</sup>  Other — *Specify* ↘

**7. U.S. affiliates fully consolidated in this report —** The consolidation rules are found starting on page xx. Except as noted in the consolidation rules, more-than-50-percent-owned U.S. affiliates must be fully consolidated in this report.

If this report is for a single unconsolidated U.S. affiliate, enter "1" in the box below. If more than one U.S. affiliate is consolidated in this report, enter the number of U.S. affiliates consolidated. Hereinafter they are considered to be one U.S. affiliate. **Exclude from the consolidation all foreign business enterprises owned by this U.S. affiliate.** Foreign operations in which you own a majority interest are to be deconsolidated. Include unconsolidated businesses on an equity basis or, if less than 20 percent owned, in accordance with FAS 115 (Accounting for Certain Investments in Debt and Equity Securities) or the cost method of accounting.

<sup>1012</sup> <sup>1</sup>

**Number — If number is greater than one, complete the Supplement A on page xx.**

**8. U.S. affiliates NOT fully consolidated — See instruction 8 on page xx.**

**Number of U.S. affiliates in which this U.S. affiliate has an ownership interest that ARE NOT fully consolidated in this report.**

<sup>1013</sup> <sup>1</sup>

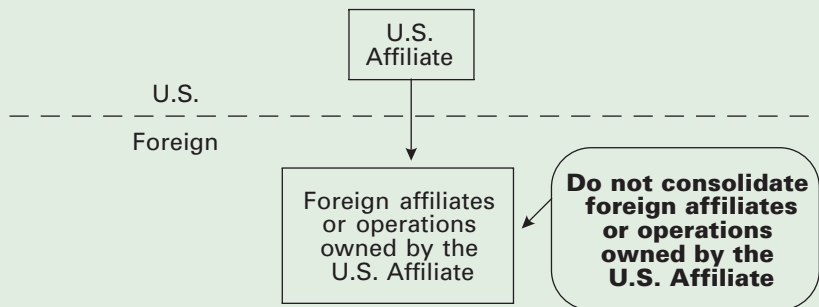
**Number — If number is not zero, complete the Supplement B on page xx.**

The U.S. affiliate named on page 1 must include data for unconsolidated U.S. affiliates on an equity basis or, if less than 20 percent owned, in accordance with FAS 115 (Accounting for Certain Investments in Debt and Equity Securities) or the cost basis, and must notify the unconsolidated nonbank U.S. affiliates of their obligation to file a Form BE-12(LF), BE-12(SF), BE-12 Mini, or BE-12 BANK in their own names.

**9. Does this U.S. affiliate own any foreign affiliates or operations?**

<sup>1014</sup> <sup>1</sup>  Yes  
<sup>1</sup> <sup>2</sup>  No

**If "Yes" — DO NOT consolidate foreign operations.** Foreign operations in which you own an interest of 20 percent or more, including those in which you own a majority interest, are to be deconsolidated and reported using the equity method of accounting. If your ownership interest is less than 20 percent, foreign operations are to be reported in accordance with FAS 115 (Accounting for Certain Investments in Debt and Equity Securities) or the cost method of accounting. Reporting rules for foreign operations are found in the instruction 2a starting on page xx.



**10. Did this U.S. affiliate acquire or establish any U.S. business enterprises or segments during the reporting period that are now either contained in this report on a fully consolidated basis, merged into this U.S. affiliate, or reflected as an equity investment?**

<sup>1015</sup> <sup>1</sup>  Yes  
<sup>1</sup> <sup>2</sup>  No

**If "Yes" — File a Form BE-13 to reflect each acquisition if you have not done so already. Forms can be found at: [www.bea.gov/fdi](http://www.bea.gov/fdi)**

**11. Did this U.S. affiliate sell, transfer ownership of, or liquidate any of its U.S. subsidiaries, operating divisions, segments, etc., during its fiscal year that ended in calendar year 2007?**

<sup>1016</sup> <sup>1</sup>  Yes  
<sup>1</sup> <sup>2</sup>  No

**PLEASE CONTINUE ON PAGE 5.**

**PART I - IDENTIFICATION OF U.S. AFFILIATE - Continued**

**IMPORTANT NOTE** - Complete columns 3 and 4 ONLY if the percentage of direct voting ownership given in columns 1 and 2 DOES NOT equal the equity interest. "Voting interest" and "equity interest" are defined in instructions 12-16 on page xx.

**Ownership** - Enter percent of ownership, in this U.S. affiliate, to a tenth of one percent, based on voting and equity interests if an incorporated affiliate or an equivalent interest if an unincorporated affiliate.

**Foreign parent** - A foreign parent is the FIRST person or entity outside the U.S. in a chain of ownership that has a 10 percent or more voting interest (direct or indirect) in this U.S. affiliate.

**12. Ownership held directly by foreign parents of this affiliate** - Give name of each foreign parent with direct ownership. If more than 4, continue on a separate sheet. See example 1 below for an illustration of ownership held directly by foreign parents.

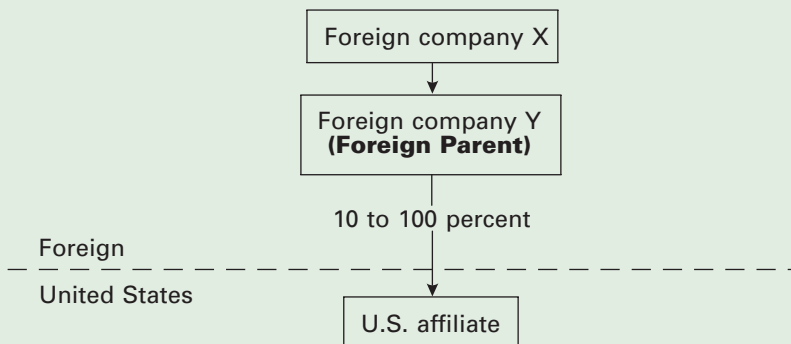
		REPORTING PERIOD			
		Voting interest		Equity interest	
		Close FY 2007 (1)	Close FY 2006 (2)	Close FY 2007 (3)	Close FY 2006 (4)
a.	1017	1 %	2 %	3 %	4 %
b.	1018	1 %	2 %	3 %	4 %
c.	1019	1 %	2 %	3 %	4 %
d.	1020	1 %	2 %	3 %	4 %
<b>13. Ownership held indirectly by foreign parents of this U.S. affiliate through another U.S. affiliate</b>	1060	1 %	2 %	3 %	4 %
<b>14. Ownership held directly by all other U.S. persons or entities</b>	1061	1 %	2 %	3 %	4 %
<b>15. Ownership held directly by all other foreign persons or entities</b>	1062	1 %	2 %	3 %	4 %
<b>16. TOTAL of directly held ownership interests - Sum of items 12 through 15</b>		100.0%	100.0%	100.0%	100.0%

**IF THERE IS AN ENTRY IN COLUMN (1) OR (2) OF ITEM 13 ABOVE, PLEASE COMPLETE ITEMS 17 THROUGH 20 BELOW.**

	(a)	Percent of direct voting interest in this U.S. affiliate held by the U.S. affiliate listed in column (a).		For the U.S. affiliate listed in column (a), give the name of the U.S. entity (U.S. affiliate) in its ownership chain that is directly owned by a foreign parent. If the U.S. affiliate listed in column (a) is directly owned by a foreign parent, list that U.S. affiliate here.	BEA USE ONLY (3)
		Close FY 2007 (1)	Close FY 2006 (2)		
<b>17.</b>	1063	1 %	2 %		3
<b>18.</b>	1064	1 %	2 %		3
<b>19.</b>	1065	1 %	2 %		3
<b>20.</b>	1066	1 %	2 %		3
<b>21. Sum of items 17 through 20.</b> The sum of these percentages must equal item 13 columns (1) and (2). →	xxxx	1 %	2 %	BEA USE ONLY →	3

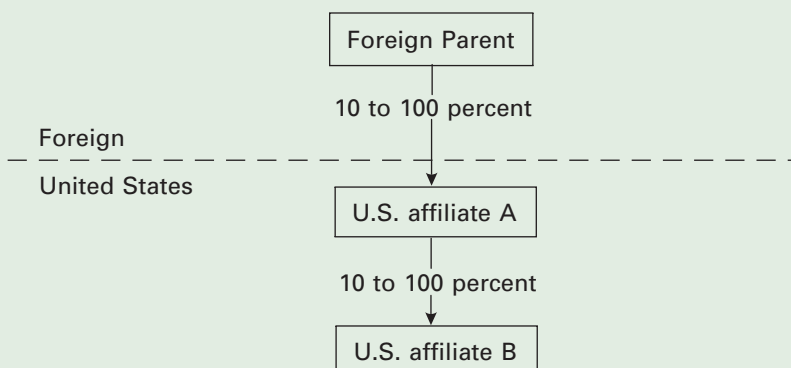
**EXAMPLES OF DIRECT AND INDIRECT FOREIGN OWNERSHIP**

**Example 1 - Ownership held directly by a foreign parent**



Foreign company Y is the foreign parent because it is the first owner located outside the U.S. in a chain of ownership that owns 10 percent or more of the U.S. affiliate.

**Example 2 - Ownership held indirectly by a foreign parent through another U.S. affiliate**



U.S. affiliate B is indirectly owned by the foreign parent through U.S. affiliates A.

**NOTE: Arrows connecting boxes represent direction of ownership**

BEA USE ONLY	1070	1	2	3	4	5
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**PART I – IDENTIFICATION OF U.S. AFFILIATE – Continued**

**22. Major activity(ies) of fully consolidated U.S. affiliate** – For an inactive affiliate, select the activity(ies) based on its last active period; for "start-ups," select the intended activity(ies).

**CHECK ALL BOXES THAT DESCRIBE A MAJOR ACTIVITY OF THE FULLY CONSOLIDATED U.S. AFFILIATE**

	Producer of goods (1)	Seller of goods the U.S. affiliate does not produce (2)	Producer or distributor of information (3)	Provider of services (4)	Real estate (5)	Other (6)
1072	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/> – Specify <input checked="" type="checkbox"/>

**23. What is (are) the major product(s) and/or service(s) involved in this(these) activity(ies)?** If a product, also state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, transported, packaged, etc. (For example, "manufacture widgets.")

1163 0

**INDUSTRY CLASSIFICATION, TOTAL SALES, AND EMPLOYEES OF FULLY CONSOLIDATED U.S. AFFILIATE**

**Column (1) – ISI Code –**

**Industry classification of fully consolidated U.S. affiliate** (based on sales or gross operating revenues) — Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales and employment associated with each code. For a full explanation of each code, see the *Guide to Industry and Foreign Trade Classifications for International Surveys, 2007*. A copy of this guide can be found on our web site at: [www.bea.gov/naics2007](http://www.bea.gov/naics2007)

If you use fewer than ten codes, you must account for total sales in items 21 through 29. For an inactive affiliate, show the industry classification(s) based on its last active period; for "start-ups" with no sales, show the intended activity(ies).

**Column (2) – Sales –**

**Total sales or gross operating revenues, excluding sales taxes** – Gross sales minus returns, allowances, and discounts; or gross operating revenues. EXCLUDE sales or consumption taxes levied directly on the consumer and excise taxes levied directly on manufacturers, wholesalers, and retailers. INCLUDE revenues generated during the year from the operations of a discontinued business segment, but EXCLUDE gains or losses from DISPOSALS of discontinued operations. Report such gains or losses on page x, item x.

**Dividends, interest, and investment gains (losses)** – INCLUDE dividends and interest earned ONLY by finance and insurance companies and units. EXCLUDE dividends and interest earned by non-finance and non-insurance companies and units. Non-finance and non-insurance companies and units should report dividends and interest as other income (page x, item x). EXCLUDE all investment gains and losses. Report all investment gains and losses as certain realized and unrealized gains (losses) (page x, item x).

**Holding companies** (ISI code 5512) must show total income as reported in item xx on page x. **Note** – A U.S. affiliate that is a conglomerate must determine its industry code based on the activities of the fully consolidated domestic U.S. business enterprise. The "holding company" classification, therefore, is often an invalid industry classification for a conglomerate.

**Derivative instruments** – EXCLUDE all gains and losses from derivative instruments. Report gains and losses from derivative instruments as certain realized and unrealized gains and losses (page x, item xx).

**Book publishers, printers, and Real Estate Investment Trusts** – See instructions for items xx–xx on page xx.

**Column (3) – Employment –**

**Employment** – Include in column (3) all employees, including part-time employees, on the payroll at the end of FY 2007, associated with each code. (For employees engaged in manufacturing activities, also see the instructions for column (4) of the state schedule located on page xx). A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of the number on the payroll at the end of the fiscal year that ended in calendar year 2007. Reporting employment (including how to report when employment is subject to unusual variations) is discussed in more detail on page xx.

**NOTE:** → For most U.S. Reporters, the employment distribution in column (3) is not proportional to the sales distribution in column (2). Therefore, do not distribute employment by industry in proportion to sales by industry.

	ISI code (1)	Sales (2)				Number of employees engaged in activities encompassed in each industry code in column (1) (3)
		Bil.	Mil.	Thous.	Dols.	
<b>24.</b> Enter code with largest sales	1164	2				3
<b>25.</b> Enter code with 2nd largest sales	1165	2				3
<b>26.</b> Enter code with 3rd largest sales	1166	2				3
<b>27.</b> Enter code with 4th largest sales	1167	2				3
<b>28.</b> Enter code with 5th largest sales	1168	2				3
<b>29.</b> Enter code with 6th largest sales	1169	2				3
<b>30.</b> Enter code with 7th largest sales	1170	2				3
<b>31.</b> Enter code with 8th largest sales	1171	2				3
<b>32.</b> Enter code with 9th largest sales	1176	2				3
<b>33.</b> Enter code with 10th largest sales	1177	2				3
<b>34. Number of employees of administrative offices and other auxiliary units –</b> <b>Include</b> employees at corporate headquarters, central administrative, and regional offices located in the U.S. that provide administration and management or support services for the consolidated U.S. affiliate. Support services include accounting, data processing, legal, research and development and testing, and warehousing. Also <b>include</b> employees located at a U.S. operating unit (e.g., a manufacturing plant or warehouse) that provide administration and management or support services to more than one U.S. operating unit. <b>Exclude</b> employees located at a U.S. operating unit that provide administration and management or support services for only that one unit. Instead, report such employees in column (3) of items 24 through 33 where the industry(ies) of the operating unit(s) is(are) reported in column (1).	1178					3
<b>35.</b> Sales and employees accounted for – <i>Sum of items 24 through 34</i>	1172	2				3
<b>36.</b> Sales and employees not accounted for above – <i>Item 33 must have an entry if amounts are entered on this line.</i>	1173	2				3
<b>37. TOTAL SALES OR GROSS OPERATING REVENUES (excluding sales taxes) AND EMPLOYEES – Sum of items 35 and 36, columns (2) and (3) (Total sales must equal item xx and also item xx. Total employees must equal column (1) and also item x column (3).)</b>	1174	2				3
<b>38. Number of employees covered by collective bargaining agreements</b> – Of the total employees reported in item 37, column (3), what is the number covered by collective bargaining agreements. If none, enter zero. Employees covered by collective bargaining agreements are defined in instruction xx on page xx at the back of the form.	1175					1







**PART II - FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE - Continued**

**Report all amounts in thousands of U.S. dollars.**

Section B — INCOME STATEMENT Insurance companies see page xx, V.A. for special instructions.	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
• INCOME				
<b>59. Sales or gross operating revenues, excluding sales taxes</b> — Item 59 must equal item 37, column 2 and also item xx. <span style="float:right">2149</span>	1			
<b>60. Income from equity investments in unconsolidated U.S. affiliates and all foreign entities</b> — Report equity in earnings during the reporting period for all U.S. and foreign investments included on the equity basis on line 46. For investments owned less than 20 percent and not subject to FAS 115, report dividends received. <span style="float:right">2150</span>	1			
<b>61. Certain realized and unrealized gains (losses)</b> — <b>Note:</b> Please read the following instructions carefully as they are keyed to economic accounting concepts and in some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. <b>Report at gross amount before</b> income tax effect. Include tax effect in item 65 below. Report gains (losses) resulting from: <b>a.</b> Sales or other disposition of financial assets, including investment securities; FAS 115 holding gains (losses) on securities classified as trading securities; FAS 115 impairment losses; and gains and losses derived from derivative instruments. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see special instructions on page xx; <b>b.</b> Sales or disposition of land, other property, plant and equipment, or other assets, and FAS 144 (Accounting for the Impairment or Disposal of Long-Lived Assets) impairment losses. EXCLUDE gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see special instructions on page xx; <b>c.</b> Goodwill impairment as defined by FAS 142 (Goodwill and Other Intangible Assets); <b>d.</b> Restructuring. INCLUDE restructuring costs that reflect write downs or writeoffs 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. Report such items on line 64; <b>e.</b> 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 through 37; <b>f.</b> Remeasurement of the U.S. affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; <b>g.</b> 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 writeups, writedowns, and writeoffs of tangible and intangible assets; gains (losses) from the sale or other dispositions of capital assets; and gains (losses) from the sale or other dispositions of financial assets, including securities, to the extent not included above. EXCLUDE legal judgments. Report legal judgments against the U.S. affiliate on line 64. Report legal settlements in favor of the U.S. affiliate on line 62. <b>h.</b> The cumulative effect of a change in accounting principle; and <b>i.</b> Change in accounting estimate of provision for expected stock option forfeitures under the inception method as defined by FAS 123(R) (Share-Based Payments). <span style="float:right">2151</span>	1			
<b>62. Other income</b> — Legal settlements in favor of the U.S. affiliate, nonoperating, and other income not included above. — <i>Specify major items</i> ↘  <span style="float:right">2152</span>	1			
<b>63. TOTAL INCOME</b> — <i>Sum of items 59 through 62</i> —————→ <span style="float:right">2153</span>	1			
• COSTS AND EXPENSES				
<b>64. Cost of goods sold or services rendered, and selling, general, and administrative expenses</b> — Operating expenses that relate to sales or gross operating revenues, item 59, and selling, general, and administrative expenses. INCLUDE production royalty payments to governments, their subdivisions and agencies, and to other persons. INCLUDE legal judgments against the U.S. affiliate. INCLUDE depletion charges representing the amortization of the actual cost of capital assets, but EXCLUDE all other depletion charges. EXCLUDE goodwill impairment as defined by FAS 142 (Goodwill and Other Intangible Assets). Report such impairment losses on line 61 above. For guidance on restructuring costs, see item 61d above. <span style="float:right">2154</span>	1			
<b>65. Income taxes</b> — Provision for U.S. Federal, State, and local incomes taxes. Include the income tax effect of certain realized and unrealized gains (losses) reported on line 61. Exclude production royalty payments. <span style="float:right">2156</span>				
<b>66. Other costs and expenses not included above, including underlying minority interest in profits and losses that arise out of consolidation.</b> — <i>Specify major items</i> ↘  <span style="float:right">2157</span>	1			
<b>67. TOTAL COSTS AND EXPENSES</b> — <i>Sum of items 64 through 66</i> —————→ <span style="float:right">2158</span>	1			
• NET INCOME				
<b>68. Net income (loss) after provision for U.S. Federal, State, and local income taxes</b> — <i>Item 63 minus item 67</i> <span style="float:right">2159</span>	1			
<b>Section C — CHANGE IN RETAINED EARNINGS (DEFICIT)</b> — If retained earnings (deficit) is not shown as a separate account, show change in total owners' equity.				
<b>69. Balance, close FY ended in 2006 before restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles, if any</b> — Enter amount from item 54, column (2); if retained earnings (deficit) is not shown as a separate account, enter amount from item 58, column (2). <span style="float:right">2211</span>	1			
<b>70. Increase (decrease) due to restatement of FY 2006 closing balance.</b> — <i>Specify reason(s) for change</i> ↘  <span style="float:right">2212</span>	1			
<b>71. FY 2006 closing balance as restated</b> — <i>Item 69 plus item 70.</i> <span style="float:right">2213</span>	1			
<b>72. Net income (loss)</b> — <i>Enter amount from item 65.</i> <span style="float:right">2214</span>	1			
<b>73. Dividends or earnings distributed</b> — Incorporated affiliate, enter amount of dividends declared, inclusive of withholding taxes, out of current- or prior-period income, on common and preferred stock, <b>excluding stock dividends.</b> Unincorporated affiliate, enter amount of current- or prior-period net income distributed to owners. <span style="float:right">2215</span>	1			
<b>74. Other increases (decrease) in retained earnings (deficit), including stock or liquidating dividends, or in total owners' equity if retained earnings (deficit) are not shown as a separate account, including capital contributions (return of capital).</b> — <i>Specify</i> ↘  <span style="float:right">2217</span>	1			
<b>75. FY 2007 closing balance</b> — <i>Sum of items 71, 72, and 74 minus item 73; also must equal item 54 column (1) if retained earnings (deficit) is shown as a separate account, or item 58, column (1) if retained earnings (deficit) is NOT shown as a separate account.</i> <span style="float:right">2218</span>	1			



**PART II – FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE – Continued**

*Report all amounts in thousands of U.S. dollars.*

**Section D — DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES**

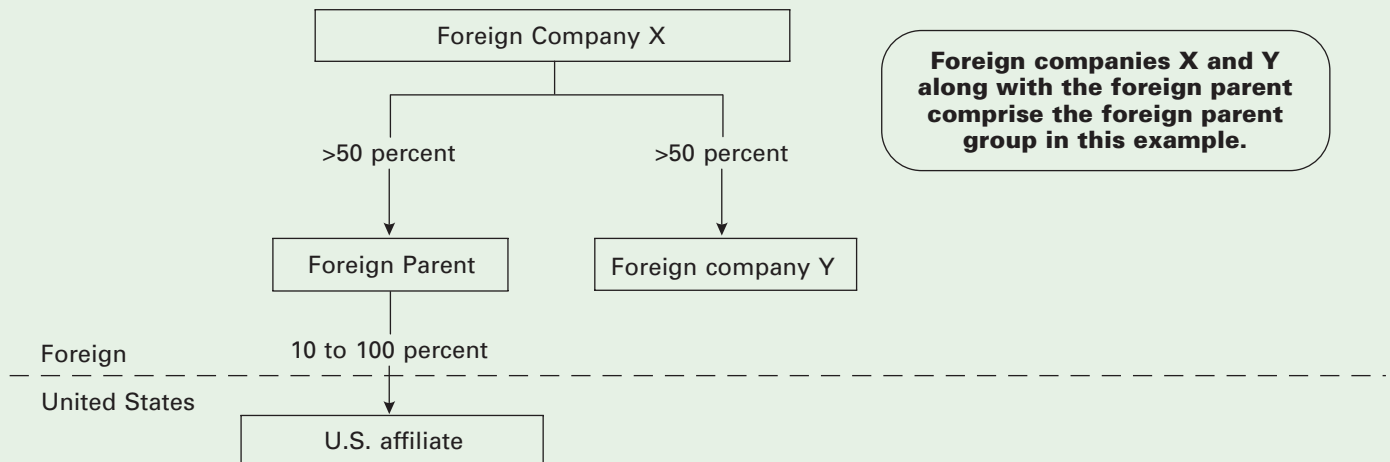
Distribute sales or gross operating revenues among three categories — sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are normally outputs that are tangible and "services" are normally outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available.

**NOTE — BEFORE COMPLETING THIS SECTION, PLEASE SEE THE INSTRUCTIONS FOR ITEMS 76 THROUGH 83 STARTING ON PAGE xx.** Insurance companies also see page xx, V.A. for special instructions.

**Utilities and Oil & Gas Producers and Distributors** — To the extent feasible, revenues are to be allocated between sales of goods and sales of services. Revenues earned from the sale of a product (e.g., electricity, natural gas, oil, water, etc.) are to be reported as sales of goods. Revenues earned from the distribution or transmission of a product (e.g., fees received for the use of transmission lines, pipelines, etc.) are to be reported as sales of services.

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
<b>76. TOTAL SALES OR GROSS OPERATING REVENUES, EXCLUDING SALES TAXES —</b> <i>Equals item 59, and also sum of items 77 through 79</i> →	2243	\$			
<b>77. Sales of Goods</b>	2244	\$			
<b>78. Investment income included in gross operating revenues (e.g., dividends and interest generated by finance and insurance subsidiaries or units)</b>	2245	\$			
<b>79. Sales of Services, Total — Sum of items 80 through 83</b> →	2246	\$			
<b>80. To U.S. persons or entities</b>	2247				
<b>81. To foreign parent group.</b> See the example at the bottom of this page for an illustration of foreign parent group.	2248				
<b>82. To foreign affiliates owned by this U.S. affiliate.</b> See item 9 on page 3 for a diagram that illustrates foreign affiliates owned by this U.S. affiliate.	2249				
<b>83. To other foreign persons</b>	2250				

**EXAMPLE OF FOREIGN PARENT GROUP**



**NOTE: Arrows connecting boxes represent direction of ownership**

**Foreign parent group** means (i) the foreign parent, (ii) any foreign person, proceeding up the foreign parent's ownership chain, which owns more than 50 percent of the person below it up to and including that person which is not owned more than 50 percent by another foreign person, and (iii) any foreign person, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 percent by the person above it.

The term "**person**" in the above paragraph is used in the broad legal sense and includes companies. See instruction II.C. on page xx for the complete definition of person.





**PART II – FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE – Continued**

*Report all amounts in thousands of U.S. dollars.*

**Section J – TECHNOLOGY**

**Research and development (R&D) expenditures** – Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, overhead — whether or not allocated to others — and all other indirect costs. See instructions xx-xx on page xx for more details of what to include on this line.

**NOTE** — Items xx through xx pertain to R&D performed by the U.S. affiliate, including R&D performed by the U.S. affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FAS 2 (Accounting for Research and Development Costs) measure of R&D (i.e., R&D from which the firm **benefits**) is the sum of items xx and xx.

**109. R&D performed BY the U.S. affiliate, total** — Sum of items 109 through xxx. EXCLUDE the cost of R&D funded by the U.S. affiliate but performed by others. Report such R&D costs in item 114 below.

**110.** For own account

**111.** For Federal Government (i.e., federally financed R&D)

**112. For foreign parent group.** See the example at the bottom of page 9 for an illustration of foreign parent group.

**113. For foreign affiliates owned by this U.S. affiliate.** See item 9 on page 3 for a diagram that illustrates foreign affiliates owned by this U.S. affiliate.

**114.** For others under contract

**115. R&D performed FOR U.S. affiliate by others on a contractual basis**

**116. Research and development employees** — What was the number of employees engaged in R&D in the United States (including the District of Columbia, Puerto Rico, and all territories and possessions of the United States) during the fiscal year that ended in calendar year 2007?

R&D employees are scientists, engineers, and other professional and technical employees, including managers, engaged in scientific or engineering R&D work, at a level that requires knowledge of physical or life sciences, engineering, mathematics, statistics, or computer science at least equivalent to that acquired through completion of a four-year college course with a major in one of these fields (i.e., training may be either formal or by experience).

Amount  
(1)

Bil. Mil. Thous. Dols.

1  
\$

1

1

1

1

1

1

Number  
(1)

1

**BEA USE ONLY**

1  
2410

**Section K – EXPORTS AND IMPORTS OF U.S. AFFILIATE**

**BASIS FOR REPORTING U.S. TRADE IN GOODS DATA  
"Shipped" versus "Charged"**

**Report U.S. trade in goods data on this BE-12 report using the "shipped" basis.** The shipped basis looks at the physical movement of goods. Data reported on the "shipped" basis for exports are based on (i) when, (ii) to whom, and (iii) to where the goods were shipped. Data reported on the "shipped" basis for imports are based on (i) when, (ii) from whom, and (iii) from where the goods were shipped. The "shipped" basis is the same basis on which official U.S. trade statistics are kept and to which the trade data reported on the BE-12 will be compared.

**DO NOT REPORT the U.S. trade in goods data using the "charged" basis.** U.S. affiliates normally keep their accounting records on a "charged basis." Data reported on the "charged" basis are based on (i) when, (ii) to or from whom, and (iii) to or from where goods are charged for accounting and bookkeeping purposes. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. However, if there is a material difference, the "shipped" basis must be used or adjustments must be made to the "charged" basis data to approximate a "shipped" basis. To adjust "charged" basis data to a "shipped" basis it may be necessary to look at export and import declarations filed with U.S. customs or shipping and receiving documents to determine the physical movement of goods.

Differences between the "charged" and "shipped" basis may be substantial. A major difference arises when a U.S. affiliate buys goods in foreign country A and sells them in foreign country B. Because the goods did not physically enter or leave the United States, they are not U.S. trade. However, when the U.S. affiliate records the transactions on its books, it would show a purchase charged to it from country A and a sale charged by it to country B. If the U.S. affiliate's trade data in this survey were prepared on the "charged" basis, the purchase and sale would appear incorrectly as a U.S. import and U.S. export, respectively. Other differences arise when the U.S. affiliate charges the sale of its products to a foreign parent, but ships the goods directly from the United States to an unaffiliated foreign person. If the data are on the "shipped" basis, this should be a U.S. export to an unaffiliated foreign person, not to the foreign parent.

**117. For this U.S. affiliate is there a material difference between the "charged" and "shipped" basis?** See the discussion above for information on the "shipped" versus the "charged" basis.

2500 1  Yes 2  No

**118. On what basis will the trade data in this section be prepared?** NOTE: The trade data should be reported using the "shipped" basis.

2501 1  "Shipped" basis.

2  "Charged" basis without adjustments because there is no material difference between the "charged" and the "shipped" basis.

3  "Charged" basis without adjustments to correct for material differences between the "charged" and the "shipped" basis.

4  Other — Specify ↴



**PART II - FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE - Continued**

*Report all amounts in thousands of U.S. dollars.*

**Section K — EXPORTS AND IMPORTS OF U.S. AFFILIATE — Continued**

**Report the value of goods exported and imported by the U.S. affiliate during the fiscal year that ended in calendar year 2007. EXCLUDE services. Software publishers see the discussion below under packaged general use computer software.**

**Definition of U.S. trade in goods** — The phrases "U.S. trade in goods," "U.S. goods exports," and "U.S. goods imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country.

**Trade of the U.S. affiliate** — Goods shipped by, or to, the U.S. affiliate whether or not they were actually charged or consigned by, or to, the U.S. affiliate, are considered to be trade of the U.S. affiliate.

**Timing** — Only include goods actually shipped between the United States and a foreign country during FY 2007 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. affiliate in FY 2007 that were charged or consigned in FY 2008, but exclude goods shipped in FY 2006 that were charged or consigned in FY 2007.

**Column (1) — Valuation of exports and imports** — Value U.S. goods exports and imports f.a.s. (free alongside ship) at the port-of-exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. or foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging cost, and inland freight and insurance. It excludes all subsequent costs such as loading costs, U.S. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.

**Column (2), (3), and (4) — By (or to) whom the goods were shipped** — Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to, whom the goods were charged or consigned. For example, if the U.S. affiliate charges goods to a foreign parent but ships the goods to an unaffiliated foreign person, record the goods as U.S. goods exports by the U.S. affiliate to the unaffiliated foreign person.

Goods shipped by an independent carrier or a freight forwarder to or from the United States at the expense of a U.S. affiliate are respectively imports or exports of the U.S. affiliate.

**Capital goods** — Include capital goods (e.g., manufacturing equipment used to produce goods for sale) but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise.

**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.

**Electricity and water** — Report the value of electricity and water exports and imports if the product value can be separated out from the service value. Report ONLY the product value (electricity and water). DO NOT report the service value (transmission and distribution).

**In-transit goods** — Exclude the value of any in-transit goods. 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 those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit goods are goods that are en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and 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).

**Natural gas distribution** — INCLUDE the value of natural gas that is exported or imported as trade in goods. However, EXCLUDE natural gas that you do not produce or sell, but simply transmit for others via a pipeline.

**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., including both the value of the media on which the software is recorded and the value of the information contained on the media. EXCLUDE receipts or payments for customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be reported as trade in goods. EXCLUDE receipts and payments for software that is transmitted electronically rather than physically shipped. Also EXCLUDE negotiated licensing fees for software to use on networks.

	TOTAL				Shipped to (by) foreign parent group(s). (See example at the bottom of page 9 for illustration of foreign parent group.)				Shipped to (by) foreign affiliates owned by this U.S. affiliate. (See item 9 on page 3 for an illustration of foreign affiliate owned by this U.S. affiliate)				Shipped to (by) all other foreign persons			
	(1)				(2)				(3)				(4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>119. Exports of U.S. affiliate to foreign persons</b> — Shipped by U.S. affiliate to foreign persons (valued f.a.s. U.S. port). 2502	1				2				3				4			
<b>120. Imports of U.S. affiliate from foreign persons</b> — Sum of items 120 through 124. Shipped to U.S. affiliate by foreign persons (valued f.a.s. foreign port). 2515	1				2				3				4			
<b>BY INTENDED USE:</b>	1				2				3				4			
<b>121. Capital equipment and other goods charged by U.S. affiliate to its fixed asset accounts.</b> 2529	1				2				3				4			
<b>122. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others.</b> 2530	1				2				3				4			
<b>123. Goods for resale without further processing, assembly, or manufacture by this affiliate.</b> 2528	1				2				3				4			
<b>124. Other</b> — Specify major items 2531	1				2				3				4			

**PART II - FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE - Continued**

*Report all amounts in thousands of U.S. dollars.*

<b>TRADE IN GOODS OF U.S. AFFILIATE WITH ALL FOREIGN PERSONS</b>  125. <b>TOTAL</b> for each column must equal sum of items 126 through 154. Also must equal amounts reported on page 13 item 119.	<b>BEA USE ONLY</b>  (1)	<b>EXPORTS — Shipped by U.S. affiliate to foreign persons (valued f.a.s. U.S. port)</b>															
		<b>TOTAL</b> <i>Equals item 119, column (1).</i>  (2)				Shipped to foreign parent group(s). <i>Equals item 119 column (2).</i>  (3)				Shipped to foreign affiliates owned by this U.S. affiliate. <i>Equals item 119 columns (3).</i>  (4)				Shipped to all other foreign persons. <i>Equals item 119, column (4).</i>  (5)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
2600		\$						\$					\$				
<b>TO COUNTRY OF ULTIMATE DESTINATION — Enter amounts for all individual countries to which exports were \$500,000 or more. Country of ultimate destination is defined in paragraph x of the instructions for items xx-xx that start on page xx at the back of this form.</b>																	
126. Australia	2601																
127. Belgium	2602																
128. Brazil	2603																
129. Canada	2604																
130. China	2605																
131. France	2606																
132. Germany	2607																
133. Hong Kong	2608																
134. India	2609																
135. Indonesia	2610																
136. Italy	2611																
137. Japan	2612																
138. Korea, Republic of	2613																
139. Malaysia	2614																
140. Mexico	2615																
141. Netherlands	2616																
142. Singapore	2617																
143. Sweden	2618																
144. Switzerland	2619																
145. Taiwan	2620																
146. Thailand	2621																
147. United Kingdom	2622																
<b>Other individual countries to which exports were \$500,000 or more — Specify (Use supplemental sheets if necessary, to account for all such countries.)</b>																	
148.	2623																
149.	2624																
150.	2625																
151.	2626																
152.	2627																
153.	2628																
154. Sum of exports to all countries for which exports were less than \$500,000. The sum of this item plus all countries with entries must equal item 119, column (1).	2698																



## Section L — SCHEDULE OF EMPLOYMENT AND PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION

INSTRUCTIONS FOR PAGE 17 

The Schedule of Employment and Property, Plant, and Equipment, by Location covers the 50 States, the District of Columbia, and all territories and possessions of the United States. Include in this schedule only amounts pertaining to those U.S. business enterprises that are fully consolidated into the reporting U.S. affiliate. Do not consolidate or include amounts for foreign business enterprises or operations, whether incorporated or unincorporated.

**Location** of employees or of an asset is the U.S. State, territory, or possession in which the person is permanently employed, or in which the land or other property, plant, and equipment is physically located and to which property taxes, if any, on such assets are paid.

**Example:** An employee carried on the payroll of a company located in California who is on a duty assignment for one year or less in Texas should be shown as being located in California, not Texas.

**Exception:** If the duty assignment is for more than one year, show the employee as being located in Texas, not California.

**Column (3)** — INCLUDE all employees on the payroll at the end of the fiscal year that ended in calendar year 2006, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of the number on the payroll at the end of the fiscal year.

**Employment** is the number of full-time and part-time employees on the payroll at the end of FY 2007, excluding contract workers and other workers not carried on the payroll of this U.S. affiliate. If employment at the end of FY 2007 or the count taken at some other time during FY 2007, was unusually high or low because of temporary factors (e.g., a strike), give the number of employees that reflects normal operations. If the business enterprise's activity involves large seasonal variations, give the average number of employees for FY 2007. If given, the average should be the average for FY 2007 of the number of persons on the payroll at the end of each payroll period, month, or quarter. If precise figures are not available, give your best estimate.

**Column (4)** — INCLUDE all employees on the payrolls of operating manufacturing plants in the state. INCLUDE administrative office and other auxiliary employees located at an operating plant and who serve only that plant. EXCLUDE employees on the payrolls of administrative offices or other auxiliary units reported on page 5, line 34, column 3.

**Column (5)** — INCLUDE land and other property, plant, and equipment, whether carried as investments, in fixed asset accounts, or in other balance sheet accounts. INCLUDE land held for resale, held for investment purposes, and all other land owned. INCLUDE property you own that you lease to others under operating leases. INCLUDE land and other property, plant, and equipment on capital leases from others, but EXCLUDE that on capital leases to others.

Value land and other property, plant, and equipment at historical cost before allowances for depreciation or depletion.

**Column (6)** — INCLUDE the gross book value of commercial property you own, and commercial property you use or operate that is leased from others under a capital lease. Commercial property INCLUDES ALL buildings and associated land leased or rented to others under operating leases. Commercial property INCLUDES apartment buildings; office buildings; hotels; motels; and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations. INCLUDE the value of land associated with these buildings. INCLUDE office buildings and associated land owned by industrial companies NOT located at industrial sites. EXCLUDE furniture and equipment located at commercial property. EXCLUDE property you use for agricultural, mining, manufacturing, or other industrial purposes (such as water and sewage treatment, electric power generation, and other utility plants), property you use to support these activities, such as research labs and warehouses, and office buildings located at industrial sites. Also EXCLUDE educational buildings, hospitals, nursing homes, institutional buildings, and all undeveloped land.

**209. U.S. offshore oil and gas sites** – Use this line to report offshore oil and gas sites located within U.S. claimed territorial waters but NOT located within the territorial waters of a specific state. Offshore oil and gas sites located within the territorial waters of a specific state should be reported in that state along with all related property, plant, equipment, and employees. For offshore oil and gas sites located outside U.S. claimed territorial waters, see item 211e below.

**211. Foreign** — Except as noted below, do not include employees, land, and other property, plant, and equipment, located outside of the United States on line 163 or elsewhere on the Schedule of Employment and Property, Plant, and Equipment, By Location.

- a. Employees normally located in the United States who are on a temporary duty assignment outside of the country for one year or less should be reported in the U.S. state, territory, or possession where they are normally located.
- b. Employees normally located in the United States who are on a duty assignment outside of the country for more than one year and carried on the payroll of the domestic U.S. affiliate should be reported on line 163. Exclude these employees from the BE-15 report if they are carried on a foreign payroll.
- c. Real estate located outside the United States that is owned by the U.S. affiliate and carried on its books but which generates no revenues for, or reimbursements to, the U.S. affiliate should be reported on line 163. Real estate located outside the United States that generates revenues for, or reimbursements to, the U.S. affiliate, or that facilitates the foreign operations of the U.S. affiliate is a foreign subsidiary and should not be consolidated on this BE-15 report.
- d. Machinery and similar equipment located outside the United States that are owned by the domestic U.S. affiliate and carried on its books should be reported on line 163. However, items that frequently switches locations, such as aircraft, railroad rolling stock, ships of U.S. registry, or vehicles should be reported as "Other property, plant, and equipment" on line 164.
- e. Use the "foreign" line to report oil and gas sites that (1) are owned by U.S. affiliates; (2) are located outside of U.S. claimed territorial waters; (3) are **not** incorporated in a foreign country; (4) are **not** organized as a branch; and (5) do **not** otherwise have a physical presence in a foreign country as evidenced by plant and equipment or employees located in a foreign country.
- f. Use the category "foreign" to report communication channels that physically exist (i.e., are tangible) that are (1) located outside of the United States, (2) owned by the U.S. affiliate, and (3) carried directly on the U.S. affiliate's book (i.e., not carried on the books of a foreign affiliate owned by the U.S. affiliate).

**212. Other property, plant, and equipment** — Use this line to report (1) items that frequently switch locations such as aircraft, railroad rolling stock, ships of U.S. registry, and vehicles engaged in interstate transportation, (2) items such as pipelines, fiber optic cable, power lines, etc., located in more than one state that cannot be allocated among specific states, (3) satellites, undersea cable, and other communication channels that are not located in a specific state, (4) property leased to others, except land or buildings, under operating leases, and (5) items owned by an unincorporated U.S. affiliate's foreign parent but which are in the U.S. affiliate's possession in the United States.



**PART II – FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE – Continued**

**Section L — SCHEDULE OF EMPLOYMENT AND PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION**

**PLEASE REVIEW THE INSTRUCTIONS ON PAGE 16.**

*Report all amounts in thousands of U.S. dollars.*

LOCATION	State code	Number of employees at the end of FY 2007 — Total must equal item 37, column (3) and item 89 column (1).	The portion of employees in column (3) that are manufacturing employees	Gross book value (historical cost) of all land and other property, plant, and equipment wherever carried on balance sheet, FY 2007 closing balance. Must equal item 92 column (2) and item 104.				The portion of column (5) that is commercial property			
				(5)				(6)			
				Number	Number	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.
<b>155. TOTAL for each column must equal sum of items 156 through 212</b>	2700	3	4	5	\$			6	\$		
156. Alabama	2701	<sup>2</sup> 01	3	4	5			6			
157. Alaska	2702	<sup>2</sup> 02	3	4	5			6			
158. Arizona	2703	<sup>2</sup> 04	3	4	5			6			
159. Arkansas	2704	<sup>2</sup> 05	3	4	5			6			
160. California	2705	<sup>2</sup> 06	3	4	5			6			
161. Colorado	2706	<sup>2</sup> 08	3	4	5			6			
162. Connecticut	2707	<sup>2</sup> 09	3	4	5			6			
163. Delaware	2708	<sup>2</sup> 10	3	4	5			6			
164. Florida	2709	<sup>2</sup> 12	3	4	5			6			
165. Georgia	2710	<sup>2</sup> 13	3	4	5			6			
166. Hawaii	2711	<sup>2</sup> 15	3	4	5			6			
167. Idaho	2712	<sup>2</sup> 16	3	4	5			6			
168. Illinois	2713	<sup>2</sup> 17	3	4	5			6			
169. Indiana	2714	<sup>2</sup> 18	3	4	5			6			
170. Iowa	2715	<sup>2</sup> 19	3	4	5			6			
171. Kansas	2716	<sup>2</sup> 20	3	4	5			6			
172. Kentucky	2717	<sup>2</sup> 21	3	4	5			6			
173. Louisiana	2718	<sup>2</sup> 22	3	4	5			6			
174. Maine	2719	<sup>2</sup> 23	3	4	5			6			
175. Maryland	2720	<sup>2</sup> 24	3	4	5			6			
176. Massachusetts	2721	<sup>2</sup> 25	3	4	5			6			
177. Michigan	2722	<sup>2</sup> 26	3	4	5			6			
178. Minnesota	2723	<sup>2</sup> 27	3	4	5			6			
179. Mississippi	2724	<sup>2</sup> 28	3	4	5			6			
180. Missouri	2725	<sup>2</sup> 29	3	4	5			6			
181. Montana	2726	<sup>2</sup> 30	3	4	5			6			
182. Nebraska	2727	<sup>2</sup> 31	3	4	5			6			
183. Nevada	2728	<sup>2</sup> 32	3	4	5			6			
184. New Hampshire	2729	<sup>2</sup> 33	3	4	5			6			
185. New Jersey	2730	<sup>2</sup> 34	3	4	5			6			
186. New Mexico	2731	<sup>2</sup> 35	3	4	5			6			
187. New York	2732	<sup>2</sup> 36	3	4	5			6			
188. North Carolina	2733	<sup>2</sup> 37	3	4	5			6			
189. North Dakota	2734	<sup>2</sup> 38	3	4	5			6			
190. Ohio	2735	<sup>2</sup> 39	3	4	5			6			
191. Oklahoma	2736	<sup>2</sup> 40	3	4	5			6			
192. Oregon	2737	<sup>2</sup> 41	3	4	5			6			
193. Pennsylvania	2738	<sup>2</sup> 42	3	4	5			6			
194. Rhode Island	2739	<sup>2</sup> 44	3	4	5			6			
195. South Carolina	2740	<sup>2</sup> 45	3	4	5			6			
196. South Dakota	2741	<sup>2</sup> 46	3	4	5			6			
197. Tennessee	2742	<sup>2</sup> 47	3	4	5			6			
198. Texas	2743	<sup>2</sup> 48	3	4	5			6			
199. Utah	2744	<sup>2</sup> 49	3	4	5			6			
200. Vermont	2745	<sup>2</sup> 50	3	4	5			6			
201. Virginia	2746	<sup>2</sup> 51	3	4	5			6			
202. Washington	2747	<sup>2</sup> 53	3	4	5			6			
203. West Virginia	2748	<sup>2</sup> 54	3	4	5			6			
204. Wisconsin	2749	<sup>2</sup> 55	3	4	5			6			
205. Wyoming	2750	<sup>2</sup> 56	3	4	5			6			
206. District of Columbia	2751	<sup>2</sup> 11	3	4	5			6			
207. Puerto Rico	2752	<sup>2</sup> 43	3	4	5			6			
208. Virgin Islands	2753	<sup>2</sup> 52	3	4	5			6			
209. U.S. offshore oil and gas sites – See instruction 209 on page 16.	2756	<sup>2</sup> 65	3	4	5			6			
210. Other U.S. areas – includes Guam, American Samoa, and all other territories and possessions not separately listed	2754	<sup>2</sup> 60	3	4	5			6			
211. Foreign – See instruction 211 on page 16.	2758	<sup>2</sup> 70	3	4	5			6			
212. Other property, plant and equipment – See instruction 212 on page 16.	2759	<sup>2</sup> 71			5						

**PART III – INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT**

Name of U.S. business enterprise shown in item A on page 1 of this BE-12(LF)

Prepare a separate Part III for each ownership interest held by a foreign parent, at **anytime** during the fiscal year that ended in calendar year 2007, in the U.S. affiliate named on page 1 of this BE-12. Such ownership interests are reported on page 3 (and, if applicable, continued on a separate sheet). If a foreign parent held **both** direct **and** indirect ownership interests in this U.S. affiliate, prepare one Part III to report the direct interest and a separate Part III to report the indirect interest. A Part III must also be prepared for foreign parent ownership interests disposed of in their entirety during the year.

Use this Part III to report the foreign parent with the largest direct voting interest **at year-end**. Use photocopies of this Part III to report all additional direct and indirect voting interests, if any, held by foreign parents in this U.S. affiliate.

**If more than one Part III is filed, do not duplicate positions in, or transactions with, the U.S. affiliate.**

**Section A – IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER**

**213. Number of Part III's filed by the U.S. affiliate – If there is only one, enter "1."**

3010

**BEA USE ONLY**  
Control number

**214. What is the name of the foreign parent in this Part III?** A foreign parent is the FIRST person or entity outside the U.S. in a chain ownership that has a 10 percent or more voting interest (direct or indirect) in this U.S. affiliate. See examples 1 and 2 near the bottom of page 4 for diagrams that illustrate foreign parent.

3011

Name of foreign parent

**215. For the foreign parent named in item 214 above, this Part III is being used to report – Mark (X) one**

a.  a **direct** interest in the U.S. affiliate (as reported in items 12). See example 1 on page 4 for an illustration of a direct interest.

3012

b.  an **indirect** interest in the U.S. affiliate (as reported in item 13). See example 2 on page 4 for an illustration of an indirect interest.

3013

**216. If item 215a is marked – Give percent of –**

Close FY 2007 (1) Close FY 2006 (2)

"Voting interest" and "equity interest" are defined in instruction xx on page xx at the back of this form. If the U.S. affiliate is a partnership or Limited Liability Company also see instructions xx and xx on pages xx and xx at the back of this form.

a. voting interest owned . . . . . 3014 . % . %

b. equity interest owned . . . . . 3015 . % . %

**NOTE –** Sum of item 216a, columns 1 and 2 of all Part III's must equal the sum of item 12.

**217. Country in which foreign parent named in item 214 –**

**BEA USE ONLY**

a. is incorporated or organized, if a business enterprise, or is a resident, if an individual . . . . .

3016

b. is located, if a business enterprise and the country is different from that in item 217a . . . . .

3017

**218. Enter the industry code**, of the foreign parent named in item 214, from the list of codes at the bottom of this page that best describes the PRIMARY activity of the SINGLE entity named as the foreign parent. DO NOT base the code on the world-wide sales of all consolidated subsidiaries of the foreign parent.

3018

**FOREIGN PARENT AND UBO INDUSTRY CODES**

**Note:** "ISI codes" are International Surveys Industry codes, as given in the *Guide to Industry and Foreign Trade Classifications for International Surveys, 2007*.

- |  |  |
|--|--|
| <p><b>01</b> Government and government-owned or -sponsored enterprise, or quasi-government organization or agency</p> <p><b>02</b> Pension fund — Government run</p> <p><b>03</b> Pension fund — Privately run</p> <p><b>04</b> Estate, trust, or nonprofit organization (that part of ISI code 5252 that is estates and trusts)</p> <p><b>05</b> Individual</p> <p><b>Private business enterprise, investment organization, or group engaged in:</b></p> <p><b>06</b> Insurance (ISI codes 5242, 5243, 5249)</p> <p><b>07</b> Agriculture, forestry, fishing and hunting (ISI codes 1110–1140)</p> <p><b>08</b> Mining (ISI codes 2111–2127)</p> <p><b>09</b> Construction (ISI codes 2360–2380)</p> <p><b>10</b> Transportation and warehousing (ISI codes 4810–4939)</p> <p><b>11</b> Utilities (ISI codes 2211–2213)</p> <p><b>12</b> Wholesale and retail trade (ISI codes 4231–4251 and 4410–4540)</p> <p><b>13</b> Banking, including bank holding companies (ISI codes 5221 and 5229)</p> <p><b>14</b> Holding companies, excluding bank holding companies (ISI codes 5512 and 5513)</p> <p><b>15</b> Other finance (ISI codes 5223, 5224, 5231, 5238, that part of ISI code 5252 that is not estates and trusts, and ISI code 5331)</p> | <p><b>16</b> Real estate (ISI code 5310)</p> <p><b>17</b> Information (ISI codes 5111–5191)</p> <p><b>18</b> Professional, scientific, and technical services (ISI codes 5411–5419)</p> <p><b>19</b> Other services (ISI codes 1150, 2132, 2133, 5321, 5329, and 5611–8130)</p> <p><b>Manufacturing, including fabricating, assembling, and processing of goods:</b></p> <p><b>20</b> Food (ISI codes 3111–3119)</p> <p><b>21</b> Beverages and tobacco products (ISI codes 3121 and 3122)</p> <p><b>22</b> Pharmaceuticals and medicine (ISI code 3254)</p> <p><b>23</b> Other chemicals (ISI codes 3251–3259, except 3254)</p> <p><b>24</b> Nonmetallic mineral products (ISI codes 3271–3279)</p> <p><b>25</b> Primary and fabricated metal products (ISI codes 3311–3329)</p> <p><b>26</b> Computer and electronic products (ISI codes 3341–3346)</p> <p><b>27</b> Machinery manufacturing (ISI codes 3331–3339)</p> <p><b>28</b> Electrical equipment, appliances and components (ISI codes 3351–3359)</p> <p><b>29</b> Motor vehicles and parts (ISI codes 3361–3363)</p> <p><b>30</b> Other transportation equipment (ISI codes 3364–3369)</p> <p><b>31</b> Other manufacturing (ISI codes 3130–3231, 3261, 3262, 3370–3399)</p> <p><b>32</b> Petroleum manufacturing, including integrated petroleum and petroleum refining without extraction (ISI codes 3242–3244)</p> |
|--|--|

**Section A - IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER - Continued**

**Name, Country, and Industry Code of Ultimate Beneficial Owner (UBO)**

**Furnish the name, country, and industry code of the UBO.** The UBO is that person or entity, proceeding up the ownership chain beginning with and including the foreign parent, that is not more than 50 percent owned or controlled by another person or entity. See instruction II.O. on page xx for the complete definition of UBO.

**See the diagrams at the bottom of this page for examples of the UBO.**

**219. Is the foreign parent named in item 214 also the UBO?** If the foreign parent is owned or controlled more than 50 percent by another person or entity, then the foreign parent is NOT the UBO.

3019 <sup>1</sup>  **1** Yes - (example 1 below) - *Skip to 222*

<sup>1</sup>  **2** No - (examples 2A and 2B below) - *Continue with 220*

**220. Enter the name of the UBO of the foreign parent.** If the UBO is an individual, or an associated group of individuals, enter "individual." See instruction II.D. on page xx for the definition of associated group. Identifying the UBO as "bearer shares" is not an acceptable response.

3021

**221. Enter country of UBO.** For individuals, see instruction x on page x.

**BEA USE ONLY**

3022 <sup>1</sup>

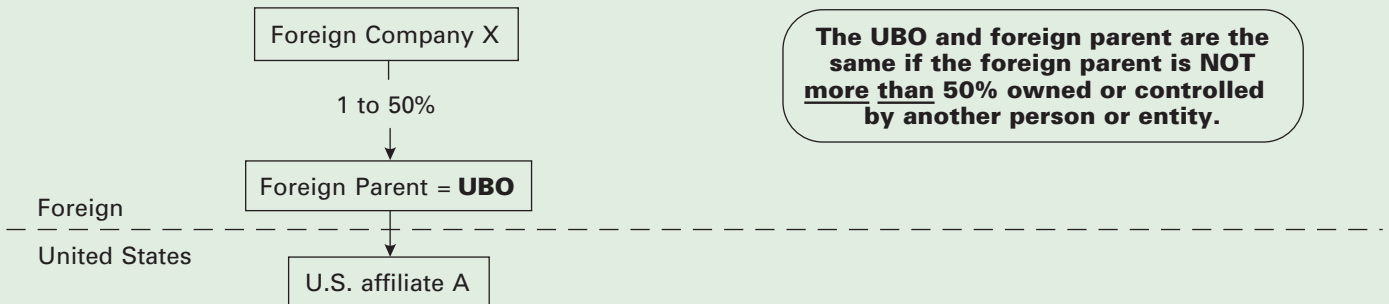
**222. Enter the industry code of the UBO** from the list of codes at the bottom of page 18. **NOTE -** The UBO industry code is based on the consolidated world-wide activities of all majority-owned subsidiaries of the UBO. Select the industry code that best reflects the consolidated world-wide sales of all majority-owned subsidiaries of the UBO.

3023 <sup>1</sup>  DO NOT USE CODE 14 UNLESS YOU RECEIVE PERMISSION FROM BEA. Code "14" (holding company) is normally NOT a valid UBO industry code.

**PLEASE CONTINUE WITH QUESTION 223 ON PAGE 20**

**EXAMPLES OF THE ULTIMATE BENEFICIAL OWNER (UBO)**

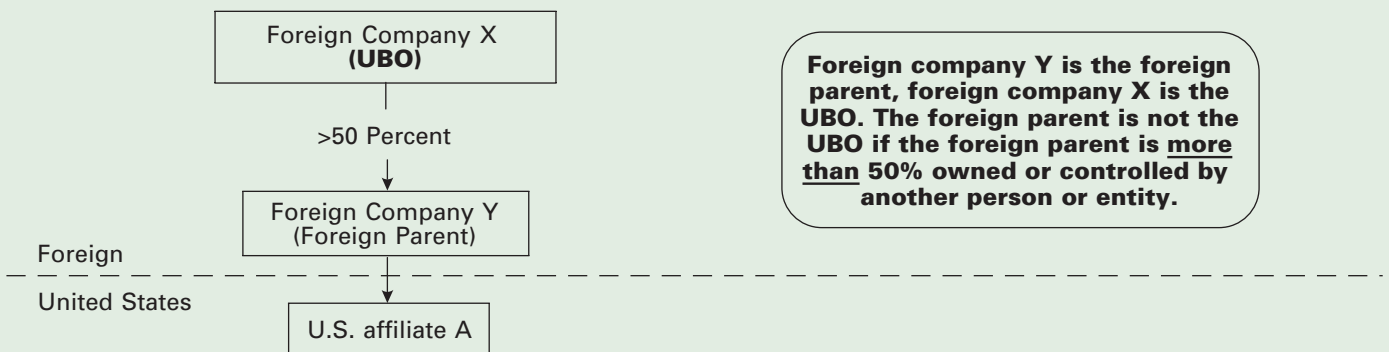
**Example 1 - The UBO and Foreign Parent are the same foreign company**



**The UBO and foreign parent are the same if the foreign parent is NOT more than 50% owned or controlled by another person or entity.**

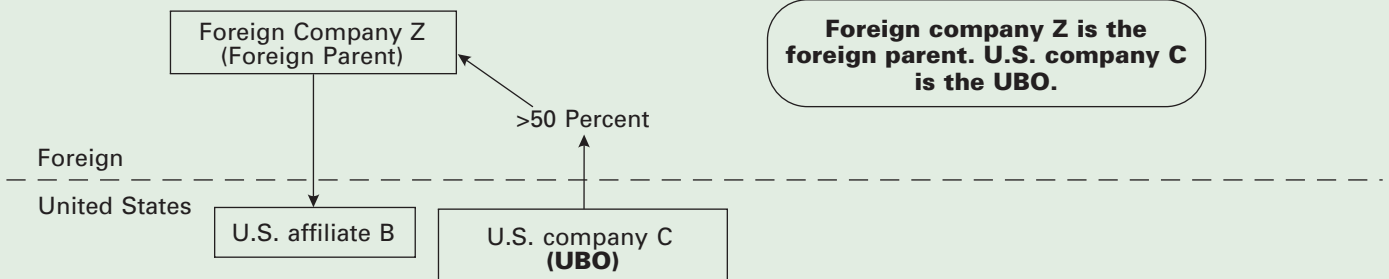
**Examples 2A and 2B - The Foreign Parent is NOT the UBO**

**A. The UBO is a foreign person or entity**



**Foreign company Y is the foreign parent, foreign company X is the UBO. The foreign parent is not the UBO if the foreign parent is more than 50% owned or controlled by another person or entity.**

**B. The UBO is a U.S. person or entity**



**Foreign company Z is the foreign parent. U.S. company C is the UBO.**

**NOTE: Arrows connecting boxes represent direction of ownership**

*Report all amounts in thousands of U.S. dollars.*

**NOTE**

Data reported in Sections B, C, and D, must be for the fully consolidated U.S. affiliate. The consolidation rules are found on page xx at the back of this form.

**223. Copy your answer from item 215 on page 18 to the appropriate box below and follow the applicable instructions.**

- a. <sup>1</sup>  A **direct** interest – Complete all items on Part III and then continue with Part IV on page 22. Do not duplicate data reported on other Part IIIs.
- b. <sup>1</sup>  An **indirect** interest – Complete ONLY items 224, 225, and 226 on Part III and then continue with Part IV on page 22. Do not duplicate data reported on other Part IIIs.

**Section B - INTERCOMPANY BALANCE, INTEREST, DIVIDENDS, AND DISTRIBUTED EARNINGS BETWEEN THE U.S. AFFILIATE AND THE FOREIGN PARENT NAMED IN ITEM 214**

**Report** all current and long-term intercompany accounts, interest, and dividends or distributed earnings between the U.S. affiliate and the foreign parent named in item 214.

**Derivatives Contracts - Exclude** the value of outstanding financial derivatives contracts and 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.

If leases between the U.S. affiliate and the foreign parent or between the U.S. affiliate and the FAFPs are capitalized, then the outstanding capitalized value should be reported in items 224 and 225 as an intercompany balance. Lease payments should be disaggregated into the amounts that are (i) a reduction in an intercompany balance, to be reported in items 224 or 225, and (ii) interest, to be reported in item 226.

**LIABILITIES AND RECEIVABLES**

**What were the balances owed directly to, and due directly from, the foreign parent and FAFPs?**

- Do NOT net liabilities against receivables.

**Report amounts according to the books of the U.S. affiliate.**

**224. Liabilities owed directly TO the foreign parent named in item 214 by the U.S. affiliate - Current and long-term**

		BALANCE							
		FY 2007 (1)				FY 2006 (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1						2			
	3056	\$				\$			
1						2			
	3057								

**225. Receivables due to the U.S. affiliate directly FROM the foreign parent named in item 214 - Current and long-term.** Include certificates of deposit and other deposits of the U.S. affiliate (that would be included in cash on your balance sheet) held by the foreign parent. See note in item 4 on page 5.

**INTEREST**

**What were the interest payments and receipts between the U.S. affiliate and the foreign parent?**

- Include interest on capital leases.
- Do NOT net payments against receipts.

	Payments or credits by U.S. affiliate to foreign parent								Receipts by or credits to U.S. affiliate from foreign parent							
	Gross payments (before deduction of U.S. tax withheld) (1)				U.S. tax withheld (2)				Gross receipt (before deduction of foreign tax withheld) (1)				Foreign tax withheld (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1					2				1				2			
	3076	\$				\$			\$				\$			

**Dividends or Distributed Earnings**

**Report** dividends as of the date they were declared or paid, GROSS of any U.S. tax withheld. Any subsequent settlement of dividends declared but not paid SHOULD NOT be reported a second time, but should be reflected only as a reduction in item 224.

- **Exclude** stock and liquidating dividends. **Report** liquidating dividends in item 230.

**Report** gross amounts of earnings distributed by unincorporated U.S. affiliates, whether out of current or past earnings.

	Payments or credits by U.S. affiliate to foreign parent							
	Gross receipt (before deduction of U.S. tax withheld) (1)				U.S. tax withheld (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1					2			
	3074	\$			\$			
1					2			
	3075	\$			\$			

- INCORPORATED U.S. AFFILIATE

**227. Dividends** — On common and preferred stock, **excluding** stock and liquidating dividends

- INCORPORATED U.S. AFFILIATE

**228. Distributed earnings**



**PART III – INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT – Continued**

*Report all amounts in thousands of U.S. dollars.*

**Section C – CHANGES IN EQUITY HOLDINGS IN THE U.S. AFFILIATE DURING THE YEAR BY THE FOREIGN PARENT NAMED IN ITEM 214**

Entries in Section C are necessary to identify the amount and cause of any changes in equity holdings by the foreign parent in the U.S. affiliate during the year.

**Report** the transactions (i.e., market) value of consideration given or received for increases or decreases in the foreign parent’s equity holdings in the U.S. affiliate.

FOR TRANSACTIONS BETWEEN FOREIGN PARENT AND U.S. AFFILIATE

**229. Increase in equity interest**

**Include:**

- purchases of capital stock by the foreign parent from the U.S. affiliate;
- contributions of equity by the foreign parent that did not result from the issuance of stock to foreign parent by the U.S. affiliate;
- capitalization of intercompany debt (report the amount of debt converted to equity as the transaction value of the equity increase in item 229) and adjust the debt balance as appropriate in item 224.

**Exclude changes caused by:**

- carrying net income to the equity account;
- the effect of treasury stock transactions with persons other than the foreign parent;
- reorganizations in capital structure that do not affect total equity.

Amount (1)			
Bil.	Mil.	Thous.	Dols.
1			
3065	\$		

**230. Decrease in equity interest**

**Include:**

- sales of capital stock by the foreign parent to the U.S. affiliate;
- returns of contributed equity capital to the foreign parent;
- liquidating dividends;
- distributions to the foreign parent following total liquidation of the U.S. affiliate.

**Exclude changes caused by:**

- carrying net losses to the equity account;
- payment of stock or cash dividends (other than liquidating dividends);
- the distribution of earnings during the period;
- the effect of treasury stock transactions with entities other than the foreign parent;
- reorganizations in capital structure that do not affect total equity.

1			
3066	\$		

FOR TRANSACTIONS BETWEEN FOREIGN PARENT AND AN ENTITY OTHER THAN U.S. AFFILIATE

**What is the transaction value of the ACQUISITION of an equity interest in the U.S. affiliate by the foreign parent:**

**231.** From a U.S. entity other than the U.S. affiliate?

1			
3067	\$		

**232.** From all foreign entities?

1			
3068	\$		

**What is the transaction value of the SALE of an equity interest in the U.S. affiliate by the foreign parent:**

**233.** To U.S. entities other than the U.S. affiliate?

1			
3069	\$		

**234.** To all foreign entities?

1			
3070	\$		

**What is the total transaction value of the change in the foreign parent’s equity interest in the U.S. affiliate?**

**235.** This item should equal the sum of items 229, 231, and 233 MINUS the sum of items 230, 232, and 234.

1			
3071	\$		

**For items 231 through 234 what are the amounts by which the transactions values reported in those items:**

**234.** Exceed the value carried on the books of the U.S. affiliate?

**237.** Are less than the value carried on the books of the U.S. affiliate?

For acquisition items 231 and 232 (1)				For sale or termination of operations items 232 and 234 (2)			
Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1				2			
3090	\$				\$		
1				2			
3091	\$				\$		

**Section D – FOREIGN PARENT’S EQUITY IN U.S. AFFILIATE’S NET INCOME, CERTAIN REALIZED AND UNREALIZED GAINS (LOSSES), AND THE CHANGE IN ALL OTHER COMPONENTS OF ACCUMULATED OTHER COMPREHENSIVE INCOME (LOSS)**

Based on the foreign parent’s direct equity in the U.S. affiliate during FY 2007, enter —

**238.** Foreign parent’s direct equity in U.S. affiliate’s net income (loss) after provision for U.S. Federal, State, and local income taxes — Enter the foreign parent’s share of item 68.

**239.** Foreign parent’s share of certain realized and unrealized gains (losses) included in net income — Enter the foreign parent’s share of item 61.

**240.** Foreign parent’s share of U.S. Federal, State, and local income taxes that are taxes on certain realized and unrealized gains (losses) included in net income — Enter the portion of item 65 that is taxes on item 238.

**241.** Foreign parent’s share of the change during fiscal year 2007 in the accumulated other comprehensive income (loss) balance (excluding the translation adjustment component) reported on line 56b (all other components) of the balance sheet.

Amount (1)			
Bil.	Mil.	Thous.	Dols.
1			
3085	\$		
1			
3086			
1			
3087			
1			
3088	\$		

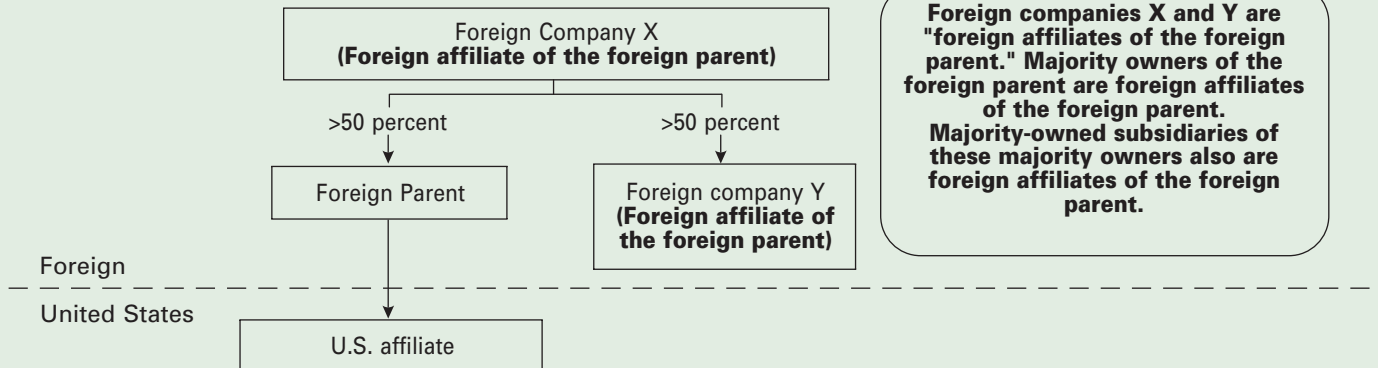
**PART IV – BALANCES AND INTEREST BETWEEN U.S. AFFILIATE, AS CONSOLIDATED, AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFPs)**

**242. Does this consolidated U.S. affiliate have accounts or direct transactions with foreign affiliates of the foreign parent (FAFPs)?** See definition of FAFP and example below.

- <sup>1014</sup> <sup>1</sup>  Yes – Complete the rest of Part IV  
<sup>1</sup> <sup>2</sup>  No – Do not complete Part IV

**Foreign affiliate of a foreign parent** means, with reference to a given U.S. affiliate, any member of the affiliated foreign parent group owning the U.S. affiliate that is not a foreign parent of the U.S. affiliate.

**Example**



**Foreign companies X and Y are "foreign affiliates of the foreign parent." Majority owners of the foreign parent are foreign affiliates of the foreign parent. Majority-owned subsidiaries of these majority owners also are foreign affiliates of the foreign parent.**

**NOTE: Arrows connecting boxes represent direction of ownership**

**Complete the following section if item 242 above is answered "Yes."**

**Report** all current and long-term intercompany accounts and transactions between the U.S. affiliate and the foreign affiliates, of the foreign parent (FAFPs).

**Derivatives Contracts – Exclude** the value of outstanding financial derivatives contracts and 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.

If leases between the U.S. affiliate and the foreign parent are capitalized, then the outstanding capitalized value should be reported as an intercompany liability or receivable balance. Lease payments should be disaggregated into the amounts that are (i) a reduction in an intercompany liability or receivable balance and (ii) interest.

**What were the balances with the FAFP at the end of the year, by country? If more rows are needed in order to list all countries, use additional sheets as necessary. A photocopy of Page 22 may be used for this purpose.**

Country of foreign affiliate of foreign parent <i>Enter amounts of \$2,000,000.00 or greater for all individual countries.</i>	BEA USE ONLY (1)	Current and long-term liabilities or receivables								Interest, including interest on capital leases (before deduction of U.S. tax withheld) (4)							
		Close FY 2007 (2)				Close FY 2006 (3)				Paid/Accrued							
<b>Section A – U.S. AFFILIATE'S LIABILITIES AND PAYMENTS TO FAFP</b>		<b>Liabilities of U.S. affiliate TO FAFP</b>															
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.				
<b>243.</b> Canada	4101	1	<b>100</b>	2	\$				3	\$				4	\$		
<b>244.</b> United Kingdom	4102	1	<b>327</b>	2					3					4			
<b>245.</b> Netherlands	4103	1	<b>319</b>	2					3					4			
<b>246.</b> Japan	4104	1	<b>614</b>	2					3					4			
<b>247.</b> Other countries — <i>Specify</i>	4105	1		2					3					4			
<b>248.</b>	4106	1		2					3					4			
<b>249.</b>	4107	1		2					3					4			
<b>250.</b>	4108	1		2					3					4			
<b>251.</b>	4109	1		2					3					4			
<b>252.</b> Unallocated by country — <i>Sum of amounts for each country for which each entry is less than \$2,000,000.00.</i>	4110	1	<b>709</b>	2					3					4			
<b>253. TOTAL — Sum of items 243 through 252</b> →	4149	1		2	\$				3	\$				4	\$		
<b>Section B – U.S. AFFILIATE'S RECEIVABLES AND RECEIPTS FROM FAFP</b>		<b>Receivables of U.S. affiliate FROM FAFP</b>															
		<b>NOTE — Include certificates of deposit and other deposits of the U.S. affiliate held by the FAFP.</b>															
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>254.</b> Canada	4150	1	<b>100</b>	2	\$					3	\$			4	\$		
<b>255.</b> United Kingdom	4151	1	<b>327</b>	2					3					4			
<b>256.</b> Netherlands	4152	1	<b>319</b>	2					3					4			
<b>257.</b> Japan	4153	1	<b>614</b>	2					3					4			
<b>258.</b> Other countries — <i>Specify</i>	4154	1		2					3					4			
<b>259.</b>	4155	1		2					3					4			
<b>260.</b>	4156	1		2					3					4			
<b>261.</b>	4157	1		2					3					4			
<b>262.</b>	4158	1		2					3					4			
<b>263.</b> Unallocated by country — <i>Sum of amounts for each country for which each entry is less than \$2,000,000.00.</i>	4154	1	<b>709</b>	2					3					4			
<b>264. TOTAL — Sum of items 277 through 289</b> →	4199	1		2	\$				3	\$				4	\$		



**BE-12(LF) Supplement A (2007) - LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFFILIATE - Continued**

BEA USE ONLY (1)	Name of each U.S. affiliate consolidated (as represented in item 7, Part I) (2)	Employer Identification Number used by U.S. affiliate listed in column (2) to file income and payroll taxes (3)	Name of U.S. affiliate that holds the direct ownership interest in the U.S. affiliate listed in column (2) (4)	Page number Percentage of direct voting ownership that the U.S. affiliate named in column (4) holds in the U.S. affiliate named in column (2). - Enter percentage to nearest tenth. (5)
1	2	3	4	5
5134		-		%
1	2	3	4	5
5135		-		%
1	2	3	4	5
5136		-		%
1	2	3	4	5
5137		-		%
1	2	3	4	5
5138		-		%
1	2	3	4	5
5139		-		%
1	2	3	4	5
5140		-		%
1	2	3	4	5
5141		-		%
1	2	3	4	5
5142		-		%
1	2	3	4	5
5143		-		%
1	2	3	4	5
5144		-		%
1	2	3	4	5
5145		-		%
1	2	3	4	5
5146		-		%
1	2	3	4	5
5147		-		%
1	2	3	4	5
5148		-		%
1	2	3	4	5
5149		-		%
1	2	3	4	5
5150		-		%
1	2	3	4	5
5151		-		%
1	2	3	4	5
5152		-		%
1	2	3	4	5
5153		-		%
1	2	3	4	5
5154		-		%
1	2	3	4	5
5155		-		%
1	2	3	4	5
5156		-		%
1	2	3	4	5
5157		-		%
1	2	3	4	5
5158		-		%
1	2	3	4	5
5159		-		%



**FORM BE-12(LF) Supplement B (2007)**  
(REV. 9/2007)

U.S. DEPARTMENT OF COMMERCE  
BUREAU OF ECONOMIC ANALYSIS

**BEA USE ONLY**

Page number

Name of U.S. affiliate as shown in item A on page 1 of BE-12(LF)

**LIST OF ALL U.S. AFFILIATES IN WHICH THE REPORTING AFFILIATE (AS CONSOLIDATED) HAS A DIRECT OWNERSHIP INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED**

**NOTE** – If you filed a Supplement B or a computer printout of Supplement B with your 2006 BE-15 report, in lieu of completing a new Supplement B, you may substitute a copy of that Supplement B or computer printout that has been updated to show any additions, deletions, or other changes.

Supplement B must be completed by a reporting affiliate which files a BE-12(SF) and has a direct ownership interest in a U.S. affiliate(s) which is (are) not fully consolidated. The number of U.S. affiliates listed below must agree with item 8, Part I, of BE-12(SF). Continue listing onto as many additional copied pages as necessary.

<p><b>BEA USE ONLY</b> (1)</p>	<p>(2)</p> <p>Name of each U.S. affiliate in which a direct interest is held but that is not listed in Supplement A</p>	<p>(3)</p> <p>Address of each U.S. affiliate listed in column (2) <i>Give number, street, city, State, and ZIP Code</i></p>	<p>(4)</p> <p>Has each affiliate been notified of obligation to file? <i>Mark (X) one</i></p>	<p>(5)</p> <p>Employer Identification Number used by U.S. affiliate listed in column (2) to file income and payroll taxes</p>	<p>(6)</p> <p>Percentage of direct voting ownership interest that the fully consolidated U.S. affiliate named in item A on page 1 of this Form BE-12(LF), holds in the U.S. affiliate named in column (2). – <i>Enter percentage to nearest tenth.</i></p>
1	2	3	4	5	6
6211			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
1	2	3	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
6212			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
1	2	3	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
6213			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
1	2	3	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
6214			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
1	2	3	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
6215			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
1	2	3	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
6216			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
1	2	3	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
6217			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
1	2	3	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
6218			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
1	2	3	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
6219			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
1	2	3	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
6220			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
1	2	3	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%
6221			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		%

**BE-12(LF) Supplement B (2007) – LIST OF U.S. AFFILIATES – Continued**

<p><b>BEA USE ONLY</b> (1)</p>	<p>Name of each U.S. affiliate in which a direct interest is held but which is not listed in Supplement A (2)</p>	<p>Address of each U.S. affiliate listed in column (2) Give number, street, city, State, and ZIP Code (3)</p>	<p>Has each affiliate been notified of obligation to file? Mark (X) one (4)</p>	<p>Employer Identification Number used by U.S. affiliate listed in column (2) to file income and payroll taxes (5)</p>	<p>Percentage of direct voting ownership interest that the fully consolidated U.S. affiliate named in item A on page 1 of this Form BE-12(SF), holds in the U.S. affiliate named in column (2). – Enter percentage to nearest tenth. (6)</p>
1			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6222			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6223			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6224			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6225			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6226			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6227			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6228			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6229			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6230			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6231			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6232			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6233			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6
6234			4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6