FORM BE-11A	(REV. 1/2008)

					ENTIAL				
		BE-11A	(Report	for U.S.	Reporter)				
DUE DATE — A complete	e BE-11 repo	ort is due May 29, 20	009						
MAIL REPORTS TO: U.S. Department of Com	moree	BEA USE ONLY	Reporter I	D Number					Α
Bureau of Economic Ana BE-69(A)	alysis	1. Name and addres	ss of U.S. Rep	orter					
Washington, DC 20230 OR									
DELIVER REPORTS TO: U.S. Department of Com	marca								
Bureau of Economic Ana BE-69(A)	alysis								
Shipping and Receiving, Section M-100 1441 L Street, NW	,								
Washington, DC 20005									
Please read the Instruction	n Booklet, v	vhich contains defin	itions and rep	RTANT	rements, before c	completi	ng this for	rm. "Additional "	
Instructions specific to li companies are provided a	t the back c	of this form.							
 Who must report — F BE-11A pertain to the fu AFFILIATES ON FORM 	ully consolio V BE-11A.	dated U.S. domestic Report data pertaini	business ento ing to the ope	erprise. DO l rations of fo	NOT FULLY COI reign affiliates on	N SOLID n Forms I	ΑΤΕ ΟΡΕ	RATIONS OF FO	
BE-11B(FN), BE-11B(EZ Note: A U.S. Reporter t) or BE-11C that is not a	. See Instruction B bank but that owns	ooklet , Part I a majority in	, for detailed terest in a U	reporting require S. bank must file.	ements. e the ban	k, includir	ng all of its dome	stic
subsidiaries or units, or it is not required to rep method of accounting	n a separate ort.) Bankin	e Form BE-11A. (How g activities owned b	vever, if the b y a nonbank i	ank, includin must also be	g its domestic su included on the	ıbsidiarie nonbank	s, does n 's Form B	ot have a foreign BE-11A using the	affiliate, equity
For purposes of the BE commercial banks, Edg	e Act corpo	prations, foreign bra	nches and ad	encies of U.	S. banks whether	or not t	hev accer		d,
 savings and loans, ban U.S. Reporter's 2008 	fiscal yea							dar year 2008. Se	е
Instruction Booklet,	Part II.A.					В	il. Mil.	. Thous. Dols	3.
• Currency amounts — enter amounts in the s							1	335	
If an item is between • Electronic filing — To	n + or – \$50	0.00, enter "0." Use	parenthesis ()	to indicate i	negative numbers	s.			
 Additional copies — Surveys, 2002, go to the 	For additior	nal copies of BE-11 f			•		fications f	for International	
Contact us for help –		0	X: 202–606–53	312 or 5317;	E-mail: be10/11@	bea.gov			
Public reporting burden for and/or BE-11C) is estima sources, gathering and ma this burden estimate to Di of Management and Budg	ted to avera aintaining th rector, Bure	age 79.3 hours per re ne data needed, and au of Economic Ana	esponse. This completing a alysis (BE-1), l	burden incluind reviewing J.S. Departm	udes time for revi g the collection o nent of Commerc	iewing ir f informa	structions ation. Sen	s, searching exist d comments rega	ing data arding
MANDATORY	94-472, 90	v is being conducted Stat. 2059, 22 U.S.C. under Section 5(b)(2	3101-3108, a	s amended -	- hereinafter "the				
CONFIDENTIALITY	purposes. V manner tha	ovides that your repo Without your prior w It allows it to be indi on, or regulation. Co	ritten permiss vidually ident	sion, the info tified. Your re	ormation filed in y eport cannot be u	our repo	ort cannot purposes	be presented in	
	to injunctiv	ils to report shall be e relief commanding	g such person	to comply,	or both. Whoever	willfully	fails to re	eport shall be fine	ed
	director, en	nan \$10,000 and, if a nployee, or agent of nished by a like fine,	any corporation	ion who kno	wingly participate	es in suc	h violatio	ns, upon convicti	icer, on,
PENALTIES	inflationary	adjustments. Those	e adjustments	are found ir	15 CFR 6.4.			-	
	subject to a	penalty for failure t Reduction Act, unles	o comply with	h, a collectio	n of information	subject t	o the requ	uirements of the	
PERSON TO CONSULT CON REPORT — Enter name and a		QUESTIONS ABOUT	THIS	CERTIFIC		donoione		aautifiaa that thia	
Name				report has instruction	been prepared in s, is complete, ar	n accorda nd is sub	nce with stantially	accurate except	
Address					ordance with Par may have been p		the Instr	uction Booklet,	
				 Authorized off	icial's signature			Date	
TELEPHONE Area code	Number		Extension	Print or type n	ame and title				
NUMBER	Number			Telephone nu			FAX numbe	ar	
FAX NUMBER								51	
May we use e-mail to corresp relating to this survey, includi	ng questions	that may contain	1000 ¹ 1	Yes - H	yes, please	E-mail ad 1	dress		
information about your comp confidential? (Note that electr	onic mail is n	ot inherently confident	tial;	р П е	rovide your mail address.				
we will treat information we r not necessarily secure against	eceive as cor	itidential, but e-mail is	2	No No		1001			

1001

BE-11A

		Part I – IDENTIFICATION OF U.S. REPORTER
		See Additional Instructions for Part I on page 11 at the back of this form.
	If the U.S. Reporte	r is a nonbank business enterprise, complete items 2, 3 and 4.
Z.	voting stock by and	is a corporation, is the corporation owned to the extent of more than 50% of its ther bank or nonbank U.S. business enterprise?
		Complete the "BE-11, CLAIM FOR NOT FILING." On the claim, mark (X) box number B.2 and enter the name and address of the U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of fully consolidated U.S. domestic business enterprise. (See Instruction Booklet , Part I.B.1.b.) Submit the
		claim to BEA and forward the remainder of the BE-11 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, please contact us for further instructions. Complete the remainder of this form.
3.	Does the U.S. Repo	rter own a majority interest in a U.S. bank? See Instruction Booklet, Part 1.B.1.a.
		Do not consolidate banking activities. A U.S. Reporter that is not a bank but that owns a majority interest in a U.S. bank, must file the bank, including all of its domestic subsidiaries or units, on a separate Form BE-11A. Banking activities owned by a nonbank must also be included on the nonbank's Form BE-11A using the equity method of accounting.
		Enter the name under which a separate Form BE-11A is being filed for the banking activities.
	¹ 2 No	
4.		rter own a majority interest in a nonbank U.S. business enterprise? See Instruction Booklet, Part 1.B.1.b.
	1009 1 Yes —	Form BE-11A should pertain to the fully consolidated nonbank U.S. domestic business enterprise. Permission must have been requested of, and granted by, BEA to file on an unconsolidated basis. A separate Form BE-11A must be filed for each unconsolidated U.S. domestic entity. Enter the name under which a separate Form BE-11A is being filed.
	1 2 🗌 No	
	If the U.S. Reporte	r is a bank, complete items 5 and 6.
_		
5.		to the extent of more than 50% of its voting stock by another U.S. business enterprise that is a bank? Complete the "BE-11, CLAIM FOR NOT FILING." On the claim, mark (X) box number B.2 and enter the name and
		address of the U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of fully consolidated U.S. domestic business enterprise. (See Instruction Booklet , Part I.B.1.b.) Submit the
		claim to BEA and forward the remainder of the BE-11 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, please contact us for further instructions.
		Complete the remainder of this form.
6	Dese the U.S. Penert	er own a majority interest in a bank or nonbank U.S. business enterprise? See Instruction Booklet, Part 1.B.1.b.
0.	-	Form BE-11A should pertain to the fully consolidated U.S. domestic business enterprise. Permission must have been
		requested of, and granted by, BEA to file on an unconsolidated basis. A separate Form BE-11A must be filed for each unconsolidated U.S. domestic entity.
		Enter the name under which a separate Form BE-11A is being filed.
	1 2 🗌 No	
_	Front and the stiff of	
/ .	separate sheet if nece	tion Number(s) used by U.S. Reporter to file income and payroll taxes. Show additional numbers on a sarry.
	1004 1	
8.	The number of fore 1005 Number	ign affiliate reports (Forms BE-11B(LF), (SF), (FN), (EZ) and BE-11C) that you are required to file.
	1	If you also have foreign affiliates listed on the BE-11A Supplement A, do not include them in the number given here.
9.	The ending date of	this U.S. Reporter's 2008 fiscal year.
	Month Day	Year
		2008
10.		named in item 1 a U.S. affiliate of a foreign person and required to file a Form BE-15(LF), Benchmark Direct Investment in the United States — 2008 (Long Form)?
	¹⁰¹⁰ 1 Yes —	- Complete only items 33 through 36, and 50 through 55, and the BE-11A Supplement A
	<u> </u>	e remainder of this Form BE-11Ă. Also complete Form(s) BE-11B/C, as required.
	1 2 No —	Continue with item 11 (Major activity of fully consolidated domestic U.S. Reporter).
Ren	narks	

BE-11A	Reporter ID Num	nber					Α
Part I – IDENTIFICATION O	U.S. REPORTE	R —	Continued				
11. Major activity of fully consolidated domestic U.S. Reporter Select the one activity below that best describes the major Reporter, select the activity based on its last active period;	activity of the U.S						
1013 1 Producer of goods 1 2 Seller of goods the affiliate does not produce 1 3 Producer or distributor of information 1 4 Provider of services	1 5 Ot	:her –	Specify				
 12. What is the MAJOR product or service involved in this active whether it is mined, manufactured, sold at wholesale, packaged, t sell at wholesale.") – Please print. 1014 					,		
Industry classification of fully consolidated domestic U.S. Re on sales or gross operating revenues) — Enter in columns (1) an respectively, the 4-digit International Surveys Industry (ISI) code(s) a associated with each code. For a full explanation of each code, see t Industry Classifications for International Surveys, 2002. For a	d (2) and the sales he Guide to n inactive U.S.		ISI code		erating	or gross g revenu 2)	
Reporter, enter an ISI code based on its last active period. Holding c code 5512) must show total income.	ompanies (ISI	1	(1)	Bil. 2	Mil.	Thous.	Dols.
13. Largest sales or gross operating revenues	101	15		\$			1
14. 2nd largest sales or gross operating revenues	101	16		2			
15. 3rd largest sales or gross operating revenues	101	17		2			
16. 4th largest sales or gross operating revenues	101	18		2			
17. 5th largest sales or gross operating revenues	101	19		2			
18. 6th largest sales or gross operating revenues	102						
19. 7th largest sales or gross operating revenues	102	1 21		2			
20. 8th largest sales or gross operating revenues	102			2			
21. 9th largest sales or gross operating revenues	102	1 23		2			
22. 10th largest sales or gross operating revenues	102	24		2			l I
23. Sales or gross operating revenues not accounted for above	102	26		2			
24. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 13 through 23 (column (2)) must equal item 24 (column (2)) and also item 33.	102	27		2			
25. BEA USE 1029 1 2	3	4		5			
26.	3	4		5			
Part II – SELECTED FINANCIAL AND	OPERATING D	АТА	OF U.S. REPORTER	R			
27. Are (1) total assets, (2) sales or gross operating revenues, e less than or equal to \$150 million at the end of, or for, the	xcluding sales tax J.S. Reporter's 20	(es <i>a</i>)08 fi	nd (3) net income (los scal year?	s), <i>all</i>			
1028 1 1 Yes — Complete Part II, Part IV, and the BE-11A St 1 2 No — Complete Part III, Part IV, and the BE-11A St							
					Am	nount	
				Bil.	Mil.	Thous.	Dols.
28. Net income (loss)			2031	\$			
29. Total assets			2032	1			
30. Total liabilities			2033	1			
				Num	nber o	f employ	yees
 Total number of employees — Report the total number of emp (See Part III, Section C, page 6, for explanation of "number of emp 			2030	1			
32. BEA USE ONLY			2036	1			
IMPORTANT If the answer to item 27 is "Yes" and you c	ompleted Part II, SK	(IP Pa	rt III and continue with I	PART I	V of th	nis form.	

Part III – FINANCIAL AND OPERATING DATA OF U.S. REPORTER Complete ONLY if the answer to item 27 is "No."

See Additional Instructions for Part III on page 11.

Section A — 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 economic outputs that are tangible and "services" are normally economic outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. (Insurance companies also see **Special Instructions**, B.2.a., c., and d., page 12.)

33	Sales or gross operating revenues, excluding sales taxes — Gross sales minus returns,		An	nount	
00.	allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied on manufacturers,		Bil. Mil.	Thous.	Dols.
	wholesalers, and retailers. — Equals the sum of items 34, 35, and 36 and the sum of items 37, 38, and 39.	3147	1 \$		
• B	SY TRANSACTOR	0	1		
34.	Sales to U.S. persons	3101			
			1		
35.	Sales to foreign affiliates of this U.S. Reporter	3102	1		
36.	Sales to other foreign persons	3103			
_	ЗҮ ТҮРЕ		1		
37.	Sales of goods	3148	1		
38.	Sales of services	3149		I	
39.	Investment income	3150	1	l	
	ection B — Net Income, Realized and Unrealized Gains (Losses), Taxes, and Interest	3150			
40.	Net income (loss) – After provision for U.S. income taxes. Also include: a. Income from equity investments in unconsolidated business enterprises (domestic and foreign); for	o.r		1	
	those owned less than 20 percent report dividends.	JI		I	
	b. Non-operating income and extraordinary items (as defined by GAAP).c. Gains (losses) from the sale or liquidation of foreign affiliates. In accordance with FAS 52, these			1	
	gains (losses) must be adjusted to include the closing balance in the foreign affiliate's translation adjustment account.	3046	1	į	
44	Contain realized and unrealized gains (lasses) included in the determination of not income				
41.	 Certain realized and unrealized gains (losses) included in the determination of net income, 40 — Read the following instructions carefully as they are based on economic accounting concepts a some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Prin 	and in			
	Report gross amount before income tax effect. Include income tax effect in item 42. Report gains (I resulting from:	osses)			
	a. Sales or other dispositions of financial assets, including investment securities; FAS 115 holding g	ains		l	
	(losses) on securities classified as trading securities; and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments financial insurance comparise, one Special Instruments (1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	s) and			
	finance and insurance companies, see Special Instructions , A.1., page 12. b. Sales or other dispositions of land, other property, plant and equipment, or other assets (other th	an			
	from the sale of inventory assets in the ordinary course of business), and FAS 144 impairment los (Real estate companies, see Special Instructions , A.2., page 12.)			I	
	c. Goodwill impairment as defined by FAS 142.			ſ	
	d. Restructuring costs that reflect write-downs or write-offs of assets or liabilities. (Exclude actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors.)				
	e. Disposals of discontinued operations. (Exclude income from the operations of a discontinued segment. Report such income as part of your income from operations in item 33.)				
	f. Re-measurement of U.S. Reporter's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period.				
	g. Extraordinary, unusual, or infrequently occurring items that are material, including uninsured losses from accidental damage or disasters and other material items, including write-ups, write-downs, and write-offs of tangible and intangible assets and gains (losses) from the sales or other dispositions of capital assets. (Exclude insured losses and legal judgments.)				
	h. The cumulative effect of a change in accounting principle.				
	 Change in accounting estimate of provision for expected stock option forfeitures under the inception method as defined by FAS 123. 		1	l	
		3039	1	i	
42.	U.S. income taxes — Provision for U.S. Federal, State, and local income taxes. <i>Exclude production royalty payments.</i>	3043	1	Ì	
43.	Taxes (except income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax payments whether or not included in			l	
	revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to Federal, state, and local governments, their subdivisions and agencies for –	_		1	
	 Sales, consumption, and excise taxes collected by the U.S. Reporter on goods and services the U. Reporter sold; 	S.		l	
	b. Property and other taxes on the value of assets and capital;				
	c. Any remaining taxes (other than income and payroll taxes); and				
	d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (except production royalty payments for natural resources).	3590	1		
44.	Interest income — Interest received or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. <i>Do not net against interest expensed, item 45.</i>	3587	1		
45.	Interest expensed or capitalized — Interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. <i>Do not net against interest</i>		1		
	income, item 44.	3588			
46.	BEAUSE 1 2 3 4		5		
	3593				

b. Premiums earned – Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums and end of the year. The direct premiums and policy (fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal and adjustable life, variable and interest life, policies. c. Losses incurred – Report losses incurred for the insurance products covered by b above. Exclude loss adjustment exponses and losses that relate to annutites. Also exclude lossess related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies. For property and casually insurance, calculate as net losses paid during the reporting year, minus net upaid losses at the beginning of the year, plus net unpaid losses at the beginning of the year, plus net unpaid losses include losses on reinsurance assumed from other companies and exclude losses on reinsurance eaded to there companies. Unpaid losses include both case reserves and losses include losses on reinsurance eaded to adjusted of nother companies of solitement. For the insurance, losses reflect policy claims on reinsurance assumed for nesale without further processing Wholesale trade industry activities include the wholesale trade of durable goods is covered by industry codes 4231 through 4239. Wholesale trade industry classifications for International Surveys, 2002 for a detailed description of each of the wholesale trade at the wholesale or test in the description of each of the wholesale and retail trade industry classifications for International Surveys, 2002 for a detailed description of each of the wholesale and retail trade industry classifications for International Surveys, 2002 for a detailed description of each of the wholesale and retail trade industry classifications for International Surveys, 2002 for a detailed description of ea	DOENDUM INSURANCE INDUSTRY ACTIVITIES - Premiume carried and losses incurred Report promiume carries, except life insurance carriers: a. Of the total sales and gross operating revenues reported in item 24 (column 2) were any of 2249; iffe insurance carriers. a. Of the total sales and gross operating revenues reported in item 24 (column 2) were any of 2249; iffe insurance carriers. a. Of the total sales and gross operating revenues revenue during the insurance carriers. a. Of the total sales and gross operating revenues revenued 'Yes." b. Previous carrier - Report previous synthe including item as is answered 'Yes." c. Losses incurred of the var, immus uneared previous at the end of the vars. previous served - Report previous sorten including item as a dipationer in sorten and includes and increases served in the classification and previous sorten including item and a colubits accorder previous at the legion include in the reveal of the vars. Excluding lass adjustment sopeness and losses that relate to annuities. Also exclude losses incured of the vars. Excluding lass adjustment sopeness and losses that relate to annuities. Also exclude losses include losses include losses include to the order previous each of the previous each of the previous each of the vars. Previous line adjustment sopeness and losses include the mater and each of the vars. Previous each develop losses include the water and each of the vars. Previous each develop losses include the water and each of the vars. P						
NUMBANCE INDUSTRY ACTIVITES — Promiume armed and losses incurred Report premiume armed and losses incurred for insurance related activities covered by industry codes 5243 The total sales and gross operating revenues reported in item 24 (column 2) were any of the sales The total sales and gross operating revenues reported in item 24 (column 2) were any of the sales The total sales and gross operating revenues reported in item 24 (column 2) were any of the sales The total sales and gross operating revenues reported in item 24 (column 2) were any of the sales The total sales and gross operating revenues reported in item 24 (column 2) were any of the sales The total sales and gross operating revenues reported in item 24 (column 2) were any of the sales The total sales and gross operating revenues reported in item 24 (column 2) were any of the sales The total sales and gross operating revenues reported in item 24 (column 2) were any of the sales The total sales and gross operating revenues reported in item 24 (column 2) were any of the sales The total sales and gross operating revenues reported in the same revenue during the reporting ware. Account of the sales and to ONLY if tem a is answered "Yes." Account operation of the very minus uneared premiums at the end of the year. Exclude all and multy remiums. A look of the revenues and the response and operations of the very and cases incurred for the insurance premiums at the policies. For predices. For predices. For predices. For predices. For predices. For the colusies incurred to the insurance premiums ware for the same reporting war. For predices. For predices. For predices. For predices. For predices. For the colusies incurred to the insurance premiums. For predices. Fo	NUMBER AND CE INDUSTRY ACTIVITES — Premiums earned and losses incurred Report promiums earned and losses incurred for insurance related activities covered by industry codes 5243 *• Of the total sales and gross operating revenues reported in item 24 (column 2) were any of the sales *• Of the total sales and gross operating revenues reported in item 24 (column 2) were any of the sales *• Of the total sales and gross operating revenues reported in revenue during the *• Ore science of the port parameter visited activities accounted by industry codes 5243 or 5249? *• Of the sales and coNLY if isem as assessed "Yes." *• Ore property and cacuality insurance previous activities accounted by industry codes 5243 or 5249? *• Of the sales and coNLY if isem as assessed "Yes." *• Ore conclusions after previous arges of commissions, included in revenue during the property and cacuality insurance, previous activities and values and the sale sale and the set sets and the sale and the set sets and the insurance previous activities and values and the sale sale and the set sets and the insurance previous activities and values and the sale sale and the set sets and the policies. *• Ore conclusions and adjustable life, variable and interest-sensitive life, and variable universal *• Ore conclusions and adjustable life, variable and interest-sensitive life, and variable universal *• Ore conclusions and adjustable life, variable and interest-sensitive life, and variable universal *• Ore prevent and casualty insurance, calculate as net losses paid during the reporting year, ** The total sales and gross operating of the year, plus and unput losses include ** Ore conclusions and conset sets the end of the changes in claims due, ** Ore prevents and adjustable life, variable and variable and variable goods and nondurable goods. ** The ore answered 251 through 1253. ** The total sales and gross operating revenues reported in the zets and totake industry activities are covered by industry codes and nondurable goods. ** Ore c		ATA OF U.S. F	REPORTER –	– Contin	ued	
Reparation converse and losses incurred for incurance related activities covered by industry codes 5243 a. Of the total sales and gross aperating revenues reported in item 24 (column 2) were any of the sales of gross aperating revenues related activities covered by industry codes 5243 or 5249? a) a	Babach provides a state of the						
Insurance carriers. except life insurance carriers! • Of the total sales and gross operating revenues reported in item 24 (column 2) were any of the sales • Of the total sales and gross operating revenues reported in item 24 (column 2) were any of the sales • Of the total sales and gross operating revenues reported in item 24 (column 2) were any of the sales • Of the total sales and gross operating revenues reported in revenue during the reporting year. The coses incurred for the insurance and premiums at the beginning of the year, minus uncerned premiums at the end of the year. Exclude loss adjustment exponses and losses that relate to annulites. Also oxclude protoculars (inserted by above. Exclude loss adjustment exponses and losses that relate to annulites. Also oxclude protoculars (inserted methods) in an analysis included for changes include by above. See For property and casualty insurance, calculate as net losses pried from other reported. See Image: See See See See See See See See See S	Insurance carriers, except tife insurance carries: a Of the total bales and gross operating revenues reported in item 2.4 (column 2) were any of the sales a Of the total bales and gross operating revenues reported in item 2.4 (column 2) were any of the sales a Of the total bales and gross operating revenues reported in revenue during the photosite items band c ONLY if item as is answered "Yes." b Premiums earned - Report permiums, gross of commissions, included in revenue during the photositemace permiums assemed, minus reinsurance permiums acted physic learned in the bales and increat semaltive life, and variable universal and the bales and increat semaltive life, and variable universal life policies. area c Losses incurred To the insurance products covered by babove. s s c Losses incurred to the insurance products covered by babove. s s c Classes incurred to the insurance products covered by babove. s s c Did to bab operating revenues and instance to remain and policies. area s c Classes incurred to begin night of the year. area s s port His insurance. area area s s c Losses incurred to begin night of the year. mount is an and the policy class set on reinsurance assumed from other porting year. area s port His insurance. for His insurance. area area	INSURANCE INDUSTRY ACTIVITIES — Premiums earned and lo	osses incurred				
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		VHOLESALE AND RETAIL TRADE INDUSTRY ACTIVITIES — Go Vholesale trade industry activities include the wholesale trade of dura oods is covered by industry codes 4231 through 4239. The wholesale prough 4249. Letail trade industry activities are covered by industry codes 4410, 442 Lete the Guide to Industry Classifications for International Surveys, 200 Crade industry codes listed above. Of the total sales and gross operating revenues reported in it of the sales or revenues generated by wholesale or retail trade 3050 1 1 Yes – Answer items b and c 1 2 No – Skip to item 50 NOTE: Complete items b and c ONLY if item a is answered Enter the cost of goods purchased for resale without further fiscal year that ended in calendar year 2008 Enter the closing balances at the end of fiscal years 2007 and 2008 of the inventory of goods purchased for resale	able goods and no e trade of nondur 20, 4431, 4440, 44 02 for a detailed of tem 24 (column de activities? "Yes." Processing dur Bil. N 1 3052 \$	condurable goo able goods is o 50, 4461, 4471, description of e 2) were any ing the Close FY 2008 (1)	hout furt ds. The wh overed by , 4480, 451 bach of the Bil. 1 3051 \$ BALANCE	olesale trad industry cod 0, 4520, 4530 wholesale a Amo Mil. S Close (Unre	e of durable des 4241 D, and 4540. and retail Dount (1) Thous. Do FY 2007 stated) 2)

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Part III - FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued

Section C — Number of Employees and Employee Compensation

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2008, 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 2008. If the number of employees at the end of FY 2008 (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 2008. 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 — Sum of **wages and salaries** and **employee benefit plans**. Expenditures made by an employer in connection with the employment of workers including cash payments, stock based compensation, payments in-kind, and employer expenditures for employee benefit plans including those mandated by government statute, such as the employer's share of Social Security taxes. 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 amounts related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.

						ployees	
NUMBER OF EMPLOYEES					1		
50. TOTAL NUMBER OF EMPLOYEES — Se			>	3253			
By Standard Occupation Classification back of this form, for a list of the major SC		onal Instructions on pa	ge 11, at the		1		
51. Managerial, professional and tech	nical employees (SOC	: 11-29)		3254			
52. All other employees (SOC 31-55)				3255	1		
EMPLOYEE COMPENSATION					A	mount	
					Bil. Mil.	. Thous.	Dols
					1		1
53. TOTAL EMPLOYEE COMPENSATION -	– Sum of items 54 an	d 55		3257	\$		1
By Standard Occupation Classification					1		i -
54. Managerial, professional and tech	nical employees (SOC	; 11-29)		3260	1		1
55. All other employees (SOC 31-55)				3261			Ì
Section D — Balance Sheet Items						ce at close	e
NOTE — Do not fully consolidate your for	eign operations, Report	foreign operations own	ed 20 percent or			scal year	1
more (including majority-owned affiliates) accordance with FAS 115 or lower of cost	on an equity basis. Rep	port those owned less th			Bil. Mil.	Thous.	Dols
56. Total assets				3371	\$		Ì
					1		
57. Total liabilities				3375			
					1		
58. Total owners' equity				3376			<u> </u>
Section E — Expenditures for Property, PP&E includes land, timber, mineral and I	· · · ·		ant special tools		A	mount	
and other depreciable property; construct	ion in progress; and cap	pitalized tangible and inta	angible exploration	I	Bil. Mil.	Thous.	Dols
and development costs, but excludes othe companies see Special Instructions , B.2		sets, and land held for re	esale. (Insurance		1		1
59. Expenditures for new and used proper	rty, plant, equipment	(PP&E)		3480	\$		1
Section F — Technology							I I
RESEARCH AND DEVELOPMENT (R&D)	EXPENDITURES — Ite	em 60 pertains only to B	D performed by the	те			1
U.S. Reporter, whether for its own account of and allocated to its foreign affiliate. (DO NO	or for others. Include the	e cost of R&D performed	by the U.S. Report	ter			i i
BE-11B(SF), item 49.) Also, include R&D fina							1
by the Reporter but performed by others.							1
Include all costs incurred in performing R&E taxes and other taxes (except income taxes)				ιy	1		1
60. R&D performed BY the U.S. Reporter				3694	\$		
61. BEA USE 1 2		3	4		5		
ONLY 3800							
62. BEA USE 1 2		3	4		5		
ONLY 3801							
Remarks	ľ				<u>.</u>		

Part IV – EXPORTS AND IMPORTS BY THE U.S. REPORTER

Goods only valued f.a.s. at the port of exportation; do not include services. See Instruction Booklet, Part V.

IMPORTANT NOTES

Report exports and imports of goods by the U.S. Reporter in FY 2008. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person.

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

Capital goods — Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods.

Consigned goods — Include consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

In-transit goods — Exclude from exports and imports the value of goods that are in-transit. In-transit goods are goods that are not processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter that country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit goods are goods en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

Packaged general use computer software — Include exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. Do not include exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also do not include negotiated leasing fees for software that is to be used on networks.

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

63. On what basis were the trade data in the section pre	pared? — Mark (X) one.		
 4101 1 "Shipped" basis 1 "Charged" basis without adjustments, beca "charged" and "shipped" bases. 1 "Charged" basis with adjustments to corre and "shipped" bases. 			
• EXPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. U.S. port)	TOTAL (1)	Shipped to its foreign affiliates (2)	Shipped to other foreigners (3)
	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.
64. Total goods shipped in FY 2008 by this U.S. Reporter to foreigners 4102	1 \$	2 \$	3 \$
IMPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. foreign port)	TOTAL (1)	Shipped by its foreign affiliates (2)	Shipped by other foreigners (3)
	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.
65. Total goods shipped in FY 2008 to this U.S. Reporter by foreigners 4103	\$	2 \$	3 \$
66. BEA USE ONLY 1	2	3	4
4104			
1	2	3	4
4105			

Remarks

A

BE-11A Remarks

	List below: 1) each nonbank foreign affiliate which total assets; sales or gross operating than \$10 million (positive or negative), but f for, the affiliate's 2008 fiscal year and 2) each established or acquired by the U.S. Report taxes; or net income after provision for fore items was greater than \$250 million (positiv nonbank U.S. Reporters established or acquirevenues, excluding sales taxes; or net inco should be reported, in addition to existing a Reporters and bank foreign affiliates of non sales or gross operating revenues, excludin (positive or negative), should be reported, in	of a nonbank U revenues, exclut for which no one th foreign affiliat rter in fiscal yeau ign income taxes e or negative) at uired by the U.S. me after provision affiliates, on Form bank U.S. Repor g sales taxes; or	ding sales taxes; or ne of these items was gr e of a bank U.S. Repor 2008 for which total a s was greater than \$10 the end of, or for, the Reporter in fiscal year on for foreign income bas BE-11B(LF) or (SF) o ters established or acc net income after prov	ed or acqui t income after reater than \$6 ter and each assets; sales of million (pos affiliate's 20 2008 for wh taxes was gra or BE-11C as juired by the ision for fore	red by the U.S. Re r provision for for 0 million (positive bank foreign affili or gross operating tive or negative), 08 fiscal year. Not ch total assets; sa eater than \$60 mill appropriate. Forei U.S. Reporter in fi ign income taxes	eporter in f eign incon or negati ate of a no revenues but for wh e: Nonban les or gros lion (positi gn affiliate scal year 2	ne taxes was ve) at the en onbank U.S. , excluding s nich no one o k foreign aff ss operating ive or negati ss of bank U. 2008 for whi	s greate nd of, or Reporte sales of these filiates o ive), .S.	r er of		JSE ONLY F	-						
	Name of foreign affiliate	BEA USE ONLY	Country of location	BEA USE ONLY	Primary industry code ¹	perce owr	Reporter's entage of nership	_	otal assets	S	Total liabi	ilities		es or gros ing rever		Net income after forei income ta	gn	Number of employees
	(1)	(2)	(3)	(4)	(5)	Direct (6)	Indirect ² (7)	Mil.	(8) Thous.	Dole	(9) Mil. Thou	us. Dols.	Mil.	(10) Thous.	Dole	(11) Mil. Thous	s. Dols.	(12)
1	1	2	3	4	5	6	7	8	mous.	0015.	9		10	mous.	0015.	11		(12)
5002								\$		 	\$		\$		 	\$		
1	1	2	3	4	5	6	7	8		 	9		10		 	11		12
5003 1 5004	1	2	3	4	5	6	7	8			9		10			11		12
5005	1	2	3	4	5	6	7	8		 	9		10			11		12
1 5006	1	2	3	4	5	6	7	8			9		10			11		12
5007	1	2	3	4	5	6	7	8		 	9		10			11		12
1	1	2	3	4	5	6	7	8			9		10			11		12
1	1	2	3	4	5	6	7	8			9		10			11		12

			isting of Foreig	n Affiliat	es Establishe	d or Ac	quired in	2008										Page No of this S	uppler	_ of pag ment A
	Name of foreign affiliate	BEA USE ONLY	USE location		Primary industry code ¹	U.S. Reporter's percentage of ownership		rter's je of hip Total assets		Total liabilities		es	Sales or gross operating revenues		ss nues	Net in	ncome (lo er foreigr come tax	oss) n	Number of employees	
				ONLY		Direct	Indirect ²		(8)	1		(9)			(10)			(11)		
1	(1)	(2)	(3)	(4)	(5)	(6) 6	(7)	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		Thous.	Dols.	Mil.	Thous.	Dols.	(12)
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1		2	3	4	5	6	7	8		 	9		 	10		1	Ψ 11		$\left \right $	12
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019			1		1															l .

² To calculate indirect ownership percentages — See **Instruction Booklet**, Part I.B.1.c.

2008 ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD FORM BE-11A ADDITIONAL INSTRUCTIONS BY ITEM

Part I — IDENTIFICATION OF U.S. REPORTER

13.-24

Sales or gross operating revenues of fully consolidated domestic U.S. Reporter by industry of sales or gross operating revenues. (Dealers in financial instruments and finance, insurance, and real estate companies see Special Instructions. Also see Additional Instructions for item 33.)

Holding companies — Holding companies (ISI code 5512) must show total income. A conglomerate must determine its 4-digit ISI code(s) based on the activities of the fully consolidated U.S. domestic business enterprise. The "holding company" classification is often an invalid classification for a conglomerate. Please call BEA for further assistance before using code 5512.

Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER

- Section A Distribution of Sales or Gross Operating Revenues (Items 33—39)
- **33.** Sales or gross operating revenues, excluding sales taxes Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added taxes and excise taxes levied on manufacturers, wholesalers, and retailers. 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 4, item 41. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**.)
- **37. Sales of goods** Goods are normally economic outputs that are tangible. Report as sales of goods:
 - Mass produced media, including exposed film, video tapes, $\mathsf{DVD}'s,$ audio tapes, and $\mathsf{CD}'s$
 - Books NOTE: Book publishers to the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
 - Energy trading activities where you take title to the goods NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in item 38.
 - Magazines and periodicals sold in retail stores NOTE: Report subscription sales as sales of services in item 38.
 - Packaged general use computer software
 - Structures sold by businesses in real estate
 - Revenues earned from building structures by businesses in construction
 - Electricity, natural gas, and water NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in item 38.

38. Sales of services — Services are normally economic outputs that are intangible. Report as sales of services:

- Advertising revenue
- Commissions and fees earned by companies engaged in finance and real estate activities
- Premiums earned by companies engaged in insurance activities NOTE: Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.
- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods NOTE: Agents or brokers do not take title to the goods being sold.
- Magazines and periodicals sold through subscriptions. NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in item 37.
- Newspapers
- Pipeline transportation
- Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.
- Computer systems design and related services
- Negotiated licensing fees for software to be used on networks
- Electricity transmission and distribution, natural gas distribution, and water distribution
- 39. Investment income Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in item 38.

Section C — Number of Employees and Employee
Compensation

51. and 52.; 54. and 55.

Managerial, professional and technical employees — Covers employees in Standard Occupation Classification System (SOC) groups 11—29 listed below:

- 11 Management Occupations
- 13 Business and Financial Operations Occupations
- 15 Computer and Mathematical Occupations
- 17 Architecture and Engineering Occupations
- 19 Life, Physical, and Social Science Occupations
- 21 Community and Social Services Occupations
- 23 Legal Occupations
- 25 Education, Training, and Library Occupations
- 27 Arts, Design, Entertainment, Sports, and Media Occupations
- 29 Healthcare Practitioners and Technical Occupations

All other employees — Covers employees in SOC groups 31—55 listed below:

- 31 Healthcare Support Occupations
- 33 Protective Service Occupations
- 35 Food Preparation and Serving Related Occupations
- 37 Building and Grounds Cleaning and Maintenance Occupations
- 39 Personal Care and Service Occupations
- 41 Sales and Related Occupations
- 43 Office and Administrative Support Occupations
- 45 Farming, Fishing, and Forestry Occupations
- 47 Construction and Extraction Occupations
- 49 Installation, Maintenance, and Repair Occupations
- 51 Production Occupations
- 53 Transportation and Material Moving Occupations
- 55 Military Specific Occupations

The **SOC** and related information can be found at the Bureau of Labor Statistics web site www.bls.gov. Using the A–Z index, select Standard Occupational Classification (SOC).

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

Wages and salaries — Report 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, stock based compensation, 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".)

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 — Report 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 postemployment and postretirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

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

59. Expenditures for 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 U.S. Reporter from others. Exclude items the U.S. Reporter has sold under a capital lease.

Exclude from expenditures all changes in PP&E, resulting from a change in the entity (e.g., due to mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2008.

For U.S. Reporters engaged in exploring for, or developing, natural resources, include exploration and development expenditures made during FY 2008 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Do not include adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2008.

BE-11A

Section F — Technology

R&D includes the following:

- The planned, systematic pursuit of new knowledge or understanding toward general application (basic research);
- The acquisition of knowledge or understanding to meet a specific, recognized need (applied research); and
- The application of knowledge or understanding toward the production or improvement of a product, service, process, or method (development).

Basic research is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest.

Applied research applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives with respect to new products, services, processes, or methods.

Development is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems. R&D includes the activities described above, whether assigned to separate organizational units of the company or conducted by company laboratories and technical groups that are not a part of a separate R&D organization.

Exclude expenditures for quality control; routine product testing; market research; sales promotion, sales service, and other nontechnological activities; routine technical services; research in the social sciences or psychology; geological and geophysical exploration activities, and advertising programs to promote or demonstrate new products or processes.

Include all costs incurred to support R&D. Include wages, salaries, and related costs; materials and supplies consumed; R&D depreciation, cost of computer software used in R&D activities; utilities, such as telephone, telex, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization. Exclude capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.

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

A. Certain realized and unrealized gains (losses) (item 41) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

- Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 41:
 - impairment losses as defined by FAS 115,
 - realized gains and losses on trading or dealing,
 - unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
 - goodwill impairment as defined by FAS 142

EXCLUDE from item 41, unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to owners' equity.

EXCLUDE from item 41, income from explicit fees and commissions. Include income from these fees and commissions as operating income in items 24 and 33 and as sales of services in item 38.

2. Real estate companies — Include in item 41:

- impairment losses, as defined by FAS 144 and
- goodwill impairment as defined by FAS 142

EXCLUDE from item 41 the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 24 and 33 and as sales of goods in item 37.

B. Special instructions for insurance companies

- 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, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department such as:
 non-trusteed or free account assets and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.
- 2. Instructions for reporting specific items
 - a. Sales or gross operating revenues, excluding sales taxes (item 33) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises and exclude certain realized and unrealized gains or losses that are to be reported in item 41.
 - b. Certain realized and unrealized gains (losses) (item 41) See Special Instructions, A.1.
 - C. Sales of services (item 38) Include premium income and income from other services, if any.
 - **d. Investment income (item 39)** Report that portion of sales or gross operating revenues that is investment income. However, report any gains or losses on investments in accordance with **Special Instructions**, A.1.
 - e. Expenditures for property, plant, and equipment (item 59) Include expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET.