

Form **BE-140**
COMMERCE

U.S. DEPARTMENT OF
BUREAU OF ECONOMIC ANALYSIS

**BENCHMARK SURVEY OF INSURANCE TRANSACTIONS BY U.S.
INSURANCE COMPANIES WITH FOREIGN PERSONS
(This report is mandatory and confidential)**

Name and address of U.S. Reporter -
Enter or correct as necessary

Complete and file this form or file electronically at www.bea.gov/efile.
Assistance is available at (202) 606-5588, M-F 8:30 a.m. - 5:00 p.m., eastern time.

How to file:

- Step 1. Verify or correct name and address of U.S. Reporter named in the mailing label and complete Part 1.
- Step 2. Complete Part 2.
- Step 3. Complete Part 3 and Schedules A and B based on the instructions given in Part 3.
- Step 4. File the completed form by September 1, 2009

- By mailing form to: U.S. Department of Commerce
Bureau of Economic Analysis
BE-50(SSB)
Washington, DC 20230
- delivering form to: U.S. Department of Commerce
Bureau of Economic Analysis
BE-50(SSB)
Shipping and Receiving Section M-100
1441 L Street, NW
Washington, DC 20005
- Faxing form to: (202) 606-5318
- or filing electronically at: www.bea.gov/efile

<p>Part 1 1 Person to consult concerning questions about this report</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">1 Name</td></tr> <tr><td style="padding: 2px;">2 Title</td></tr> <tr><td style="padding: 2px;">3 Telephone number ()</td></tr> <tr><td style="padding: 2px;">4 FAX number ()</td></tr> <tr><td style="padding: 2px;">5 E-mail address</td></tr> </table>	1 Name	2 Title	3 Telephone number ()	4 FAX number ()	5 E-mail address	<p>3 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, in accordance with V.G of the General Instructions, estimates may have been prepared where the data are not available from customary accounting records or precise data could not be obtained without undue burden.</p>
1 Name						
2 Title						
3 Telephone number ()						
4 FAX number ()						
5 E-mail address						
<p>2 May FAX and/or email be used in correspondence between your enterprise and BEA, including FAX'ed reports, and/or to discuss questions relating to this survey that may contain information about your company that you may consider confidential? NOTE: The Internet and telephone systems are not secure means of transmitting confidential information unless it is encrypted. If you choose to communicate with BEA via FAX or electronic mail, BEA cannot guarantee the security of the information during the transmission, but will treat information we</p>	<p>Authorized official's signature</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; padding: 2px;">Print or type name</td> <td style="width:30%; padding: 2px;">Date</td> </tr> </table> <p>Title:</p>	Print or type name	Date			
Print or type name	Date					

receive as confidential in accordance with Section (5) of the International Investment and Trade in Services Survey Act.

- 1 Yes
- 2 No

Part 2

4 What period does this report cover?

This report is for the calendar year 2008. If another reporting period was used please explain why in the space at the bottom of this page.

Beginning date

Month	Day	Year
-------	-----	------

Ending date

Month	Day	Year 2008
-------	-----	---------------------

5 Enter the 4-digit industry code that best describes the U.S. Reporter from the Summary of Industry Classifications found on pages IV and V of the General Instructions.

--	--	--	--

6 What is the primary Employer Identification Number used by the U.S. Reporter to file U.S. income or payroll taxes?

		-								
--	--	---	--	--	--	--	--	--	--	--

7 Was the U.S. Reporter in existence during the entire reporting period?

- Yes
- No - If you were purchased by another U.S. insurance company and you are consolidated into its BE-140, then complete the box below and stop here. Otherwise, complete the report, or in the space at the bottom of this page, explain why your firm was not in existence for the entire period.

Name:		
Address:		
City	State	Zip Code

8 What is your principal line of insurance?

- Life insurance
- Property and casualty insurance
- Other — *Specify*

What best describes your organization?

- Insurance company
- Insurance broker
- Insurance group — *Please attach a list of member companies that are consolidated in this report*

Comments:

--

Part 3

10 Follow the steps in the table below to determine whether you are required to complete Schedule A and/or Schedule B.

Step 1 For which of the following types of insurance services did transactions occur between the U.S. Reporter and FOREIGN PERSONS during the 2008 calendar year? <i>Mark all that apply.</i> Type of Insurance Transaction	Step 2 Did any of the types of transactions marked in Step 1 exceed \$2 million for the 2008 calendar year? Only mark "Yes" or "No" for the type(s) of transaction(s) that you checked in Step 1.
Reinsurance premiums earned from insurance companies resident abroad 20001 •	1• Yes 2• No
Losses incurred on reinsurance assumed from insurance companies resident abroad 20002 •	1• Yes 2• No
Reinsurance premiums ceded to insurance companies resident abroad 20003 •	1• Yes 2• No
Losses recovered on reinsurance ceded to insurance companies resident abroad 20004 •	1• Yes 2• No
Premiums earned from primary insurance sold to foreign persons 20005 •	1• Yes 2• No
Losses incurred on primary insurance sold to foreign persons 20006 •	1• Yes 2• No
Auxiliary insurance services, receipts 20007 •	1• Yes 2• No
Auxiliary insurance services, payments . . . 20008 •	1• Yes 2• No
None of the above 20009 •	1• Yes 2• No
<i>Go to 11 below</i>	<i>If any type of transaction is marked Yes, then reporting is mandatory. If all types of transactions are marked No, then reporting is voluntary. Please read I.A.1. of the General Instructions on page i for more information.</i>

11 Did the U.S. Reporter have any insurance transactions covered by this survey that exceeded \$2 million in 2008? (Did you mark "Yes" for any type of transaction in Step 2?)

20010 **1•Yes** - Report mandatory transactions in Section I of the appropriate schedule or please report voluntary transactions in Section II of the appropriate schedules.
2•No - Stop here and return pages 1 through 3 according to the instruction on page 1.

12 Using the definition below did your company engage in any finite reinsurance transactions with foreign persons?

20011 **1•Yes** - Go to question 13.
2•No

13 Can you separately identify these finite reinsurance transactions?

20012 **1•Yes** - Go to question 14.
2•No

14 Report the amount of premiums ceded to or assumed from foreign insurance companies under finite reinsurance transactions below. (These amounts should also be included in premiums reported in Schedule A.)

20013

Reinsurance premiums ceded or assumed under finite insurance contracts in 2008	
Ceded to a foreign insurance company	Assumed from a foreign insurance company

Finite reinsurance contracts - are contracts that transfer a clearly defined and restricted amount of insurance risk from the cedant to the reinsurance company, with the cedant retaining a substantial portion of the related risks. Nevertheless, the contract meets financial accounting definitions of "insurance," and there may be a reasonable possibility that the reinsurance company will incur a loss.

SCHEDULE A – Reinsurance Transactions with Foreign Affiliates

- If any type of transaction is marked **Yes** in Step 2 of item **10**, then reporting of Section I below is mandatory, and voluntary reporting is requested for Section II below. For additional instructions, see the General Instructions A.I.
- Report all currency figures in thousands of dollars. Example: If the amount is \$1,555,000.00 report as 1,555.
- Round amounts less than \$500.00 to 0.
- Separate copies of this schedule are to be filed to report transactions with (1) your foreign affiliates, (2) your foreign parent(s) and other members of the affiliated foreign group (AFG), and (3) unaffiliated foreign persons.
- Use additional copied sheets as necessary.

21000 1 (1) 1 • Foreign affiliates

Country	BEA USE ONLY (1) (2)	Premiums earned on reinsurance assumed from insurance companies resident abroad (3)	Losses incurred on reinsurance assumed from insurance companies resident abroad (4)	Premiums incurred on reinsurance ceded to insurance companies resident abroad (5)	Losses recovered on reinsurance ceded to insurance companies resident abroad (6)
Section I - Mandatory data 1. Total, lines 2-32 this page					
2. Australia	60 1				
3. Barbados	25 1				
4. Belgium	30 2				
5. Bermuda	25 2				
6. Brazil	20 2				
7. Canada	10 0				
8. Cayman Islands	26 6				
9. Denmark	30 5				
10. Finland	30 6				
11. France	30 7				
12. Germany	30 8				
13. Ireland	31 3				
14. Italy	31 4				
15. Japan	61 4				
16. Korea, South	62 6				
17. Mexico	21 3				
18. Netherlands	31 9				
19. Norway	32 0				
20. Spain	32 3				
21. Sweden	32 4				
22. Switzerland	32 5				
23. United Kingdom	32 7				

Other - Specify country (Use supplemental copied sheets as necessary)						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
31.						
Section II 32. Voluntary Data - Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00	70 9					

SCHEDULE A —Reinsurance Transactions with Foreign Parent(s) and Other Members if the Affiliated Foreign Group

- If any type of transaction is marked **Yes** in Step 2 of item **10** , then reporting of Section I below is mandatory, and voluntary reporting is requested for Section II below. For additional instructions, see the General Instructions A.I.
- Report all currency figures in thousands of dollars. Example: If the amount is \$1,555,000.00 report as 1,555.
- Round amounts less than \$500.00 to 0.
- Separate copies of this schedule are to be filed to report transactions with (1) your foreign affiliates, (2) your foreign parent(s) and other members of the affiliated foreign group (AFG), and (3) unaffiliated foreign persons.
- Use additional copied sheets as necessary.

22000 1 (1) 2 • Foreign parent(s) and other members of the affiliated foreign group

Country	BEA USE ONLY	Premiums earned on reinsurance assumed from insurance companies resident abroad (3)	Losses incurred on reinsurance assumed from insurance companies resident abroad (4)	Premiums incurred on reinsurance ceded to insurance companies resident abroad (5)	Losses recovered on reinsurance ceded to insurance companies resident abroad (6)
	(1) (2)				
Section I - Mandatory data					
1. Total, lines 2-32 this page					
2. Australia	60 1				
3. Barbados	25 1				
4. Belgium	30 2				
5. Bermuda	25 2				
6. Brazil	20 2				
7. Canada	10 0				
8. Cayman Islands	26 6				
9. Denmark	30 5				
10. Finland	30 6				
11. France	30 7				
12. Germany	30 8				
13. Ireland	31 3				
14. Italy	31 4				
15. Japan	61 4				
16. Korea, South	62 6				
17. Mexico	21 3				
18. Netherlands	31 9				
19. Norway	32 0				
20. Spain	32 3				
21. Sweden	32 4				
22. Switzerland	32 5				
23. United Kingdom	32				

	7					
Other - Specify country (Use supplemental copied sheets as necessary)						
24.						
25.						
26.						
27.						
28.						
29						
30.						
31.						
Section II 32. Voluntary Data - Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00	709					

SCHEDULE A —Reinsurance Transactions with Unaffiliated Foreign Persons

- If any type of transaction is marked **Yes** in Step 2 of item **10**, then reporting of Section I below is mandatory, and voluntary reporting is requested for Section II below. For additional instructions, see the General Instructions A.I.
- Report all currency figures in thousands of dollars. Example: If the amount is \$1,555,000.00 report as 1,555.
- Round amounts less than \$500.00 to 0.
- Separate copies of this schedule are to be filed to report transactions with (1) your foreign affiliates, (2) your foreign parent(s) and other members of the affiliated foreign group (AFG), and (3) unaffiliated foreign persons.
- Use additional copied sheets as necessary.

23000 1 (1) 3 • Unaffiliated Foreign Persons

Country	BEA USE ONLY	Premiums earned on reinsurance assumed from insurance companies resident abroad	Losses incurred on reinsurance assumed from insurance companies resident abroad	Premiums incurred on reinsurance ceded to insurance companies resident abroad	Losses recovered on reinsurance ceded to insurance companies resident abroad
	(1) (2)	(3)	(4)	(5)	(6)
Section I - Mandatory data					
1. Total, lines 2-32 this page					
2. Australia	601				
3. Barbados	251				
4. Belgium	302				
5. Bermuda	252				
6. Brazil	202				
7. Canada	100				
8. Cayman Islands	266				
9. Denmark	305				

10. Finland	30 6					
11. France	30 7					
12. Germany	30 8					
13. Ireland	31 3					
14. Italy	31 4					
15. Japan	61 4					
16. Korea, South	62 6					
17. Mexico	21 3					
18. Netherlands	31 9					
19. Norway	32 0					
20. Spain	32 3					
21. Sweden	32 4					
22. Switzerland	32 5					
23. United Kingdom	32 7					
Other - Specify country (Use supplemental copied sheets as necessary)						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
31.						
Section II 32. Voluntary Data - Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00	70 9					

SCHEDULE B —Other Insurance Transactions with Foreign Affiliates

- If any type of transaction is marked **Yes** in Step 2 of item **10** , then reporting of Section I below is mandatory, and voluntary reporting is requested for Section II below.
- For additional instructions, see the General Instructions A.I.
- Report all currency figures in thousands of dollars. Example: If the amount is \$1,555,000.00 report as 1,555.
- Round amounts less than \$500.00 to 0.
- Separate copies of this schedule are to be filed to report transactions with (1) your foreign affiliates, (2) your foreign parent(s) and other members of the affiliated foreign group (AFG), and (3) unaffiliated foreign persons.
- Use additional copied sheets as necessary.

Country	BEA USE ONLY	Premiums earned on primary insurance sold to foreign persons	Losses incurred on primary insurance sold to foreign persons	Auxiliary insurance services receipts	Auxiliary insurance services payments
	(1) (2)	(3)	(4)	(5)	(6)
Section I - Mandatory data					
1. Total, lines 2-32 this page					
2. Australia	60 1				
3. Barbados	25 1				
4. Belgium	30 2				
5. Bermuda	25 2				
6. Brazil	20 2				
7. Canada	10 0				
8. Cayman Islands	26 6				
9. Denmark	30 5				
10. Finland	30 6				
11. France	30 7				
12. Germany	30 8				
13. Ireland	31 3				
14. Italy	31 4				
15. Japan	61 4				
16. Korea, South	62 6				
17. Mexico	21 3				
18. Netherlands	31 9				
19. Norway	32 0				
20. Spain	32 3				
21. Sweden	32 4				
22. Switzerland	32 5				
23. United Kingdom	32 7				
Other - Specify country (Use supplemental copied sheets as necessary)					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
31.					
Section II					

32. Voluntary Data - Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00	709				
-------------------------------------------------------------------------------------------------------------------------------------------------------------	------------	--	--	--	--

SCHEDULE B —Other Insurance Transactions with Foreign Parent(s) and Other Members of the Affiliated Foreign Group

- If any type of transaction is marked **Yes** in Step 2 of item **10** , then reporting of Section I below is mandatory, and voluntary reporting is requested for Section II below.
- For additional instructions, see the General Instructions A.I.
- Report all currency figures in thousands of dollars. Example: If the amount is \$1,555,000.00 report as 1,555.
- Round amounts less than \$500.00 to 0.
- Separate copies of this schedule are to be filed to report transactions with (1) your foreign affiliates, (2) your foreign parent(s) and other members of the affiliated foreign group (AFG), and (3) unaffiliated foreign persons.
- Use additional copied sheets as necessary.

32000 1 (1) 2 • Foreign parent(s) and other members of the affiliated foreign group

Country	BEA USE ONLY		Premiums earned on primary insurance sold to foreign persons (3)	Losses incurred on primary insurance sold to foreign persons (4)	Auxiliary insurance services receipts (5)	Auxiliary insurance services payments (6)
	(1)	(2)				
Section I - Mandatory data						
1. Total, lines 2-32 this page						
2. Australia	60					
	1					
3. Barbados	25					
	1					
4. Belgium	30					
	2					
5. Bermuda	25					
	2					
6. Brazil	20					
	2					
7. Canada	10					
	0					
8. Cayman Islands	26					
	6					
9. Denmark	30					
	5					
10. Finland	30					
	6					
11. France	30					
	7					
12. Germany	30					
	8					
13. Ireland	31					
	3					
14. Italy	31					
	4					
15. Japan	61					

	4				
16. Korea, South	62				
	6				
17. Mexico	21				
	3				
18. Netherlands	31				
	9				
19. Norway	32				
	0				
20. Spain	32				
	3				
21. Sweden	32				
	4				
22. Switzerland	32				
	5				
23. United Kingdom	32				
	7				
Other - Specify country (Use supplemental copied sheets as necessary)					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
31.					
Section II 32. Voluntary Data - Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00	70				
	9				

SCHEDULE B –Other Insurance Transactions with Unaffiliated Foreign Persons

- If any type of transaction is marked **Yes** in Step 2 of item **10** , then reporting of Section I below is mandatory, and voluntary reporting is requested for Section II below.
- For additional instructions, see the General Instructions A.1.
- Report all currency figures in thousands of dollars. Example: If the amount is \$1,555,000.00 report as 1,555.
- Round amounts less than \$500.00 to 0.
- Separate copies of this schedule are to be filed to report transactions with (1) your foreign affiliates, (2) your foreign parent(s) and other members of the affiliated foreign group (AFG), and (3) unaffiliated foreign persons.
- Use additional copied sheets as necessary.

33000 1 (1) **3** • Unaffiliated Foreign Persons

Country	BEA USE ONLY	Premiums earned on primary insurance sold to foreign persons	Losses incurred on primary insurance sold to foreign persons	Auxiliary insurance services receipts	Auxiliary insurance services payments
	(1) (2)	(3)	(4)	(5)	(6)
Section I - Mandatory data					
1. Total, lines 2-32 this page					
2. Australia	60				
	1				

3. Barbados	25 1					
4. Belgium	30 2					
5. Bermuda	25 2					
6. Brazil	20 2					
7. Canada	10 0					
8. Cayman Islands	26 6					
9. Denmark	30 5					
10. Finland	30 6					
11. France	30 7					
12. Germany	30 8					
13. Ireland	31 3					
14. Italy	31 4					
15. Japan	61 4					
16. Korea, South	62 6					
17. Mexico	21 3					
18. Netherlands	31 9					
19. Norway	32 0					
20. Spain	32 3					
21. Sweden	32 4					
22. Switzerland	32 5					
23. United Kingdom	32 7					
Other - Specify country (Use supplemental copied sheets as necessary)						
24.						
25.						
26.						
27.						
28.						
29.						
30.						
31.						
Section II 32. Voluntary Data - Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00	70 9					

GENERAL INSTRUCTIONS

Public reporting burden for this BE-140 report is estimated to average 8 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Chief, Balance of Payments Division (BE-58), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-00XX, Washington, DC 20503.

Purpose — Reports on this form are required to obtain reliable and up-to-date information on transactions between

U.S. insurance companies and foreign persons. The data will also be used in compiling the U.S. international transactions accounts. The information will be used to formulate U.S. policy, and to analyze the impact of that policy and the policies of foreign countries, on such international transactions.

Authority — This survey is being conducted under the authority of the International Investment and Trade in Services

Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended - hereinafter "the Act"), and the filing of reports is mandatory under section 5(b)(2) of the Act (22 U.S.C. 3104).

Regulations for the survey may be found in 15 CFR Part 801.

Penalties — Whoever fails to report may be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or

both. These civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 CFR 6.4. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine,

imprisonment, or both. (See 22 U.S.C. 3105.)

Notwithstanding

the above, a U.S. person is not subject to any penalty for

failure to report if a valid Office of Management and Budget

(OMB) control number is not displayed on the form; such a

number (0608-00xx) is displayed at the top of the first page of this form.

Confidentiality — The Act provides that your report to this

Bureau is CONFIDENTIAL and may be used only for analytical

and statistical purposes. Without your prior written permission, the information filed in your report

CANNOT be

presented in a manner that allows it to be individually identified. Your report CANNOT be used for purposes of

taxation, investigation, or regulation. Copies retained in your files are immune from legal process.

I. WHO MUST REPORT AND GENERAL COVERAGE

A. Who must report

1. Form BE-140 is to be filed by U.S. insurance companies that have engaged in reinsurance transactions with foreign persons, that have earned premiums from or incurred losses to, foreign persons in the capacity of primary insurers, or that have engaged in international sale or purchase transactions in services auxiliary to insurance. Filing is mandatory if, with respect to these transactions, any of the following eight items was greater than positive \$2,000,000 or less than negative \$2,000,000 for calendar year 2008, on an accrual basis: (1) premiums earned, and (2) losses, on reinsurance assumed; (3) premiums incurred, and (4) losses, on reinsurance ceded; (5) premiums earned, and (6) losses, on primary insurance sold; (7) sales of, and (8) purchases of, auxiliary insurance services.

If your insurance transactions with foreign persons do not meet mandatory reporting requirements BEA requests that you file data voluntarily.

Complete Schedules A and B lines 1 through 31 to report mandatory data and line 32 to report voluntary data.

2. Exemption — A U.S. person receiving this form from BEA

is not required to report data if it does not meet the mandatory reporting requirements. However, it must complete and return Parts 1, 2, and 3.

B. Transactions involving a broker — At times, insurance

transactions between a U.S. person and a foreign person

may be arranged by, billed through, or otherwise facilitated

by, a broker, agent, or intermediary. In order to avoid duplication, the data should be reported by the insurance

company assuming the risk or recovering or paying the loss. Brokers, agents, and intermediaries are generally not to report.

II. WHAT TO REPORT

A. Report transactions with affiliated foreign persons as well

as with unaffiliated foreign persons (see **Definitions IV.J**

and K). **Please file the appropriate schedules to report transactions with (1) your foreign affiliates, (2) your foreign parent(s), and other members of the affiliated foreign group, and (3) unaffiliated foreign persons.**

B. Report transactions with alien insurance groups, whether or not funds remitted to and from these organizations are cleared through their American Trust Funds.

C. Note that the criterion for reporting is whether the transaction is between a U.S. person and a foreign

person. It is immaterial whether the assets insured are located in the United States or abroad.

D. Report transactions with U.S. affiliates of foreign firms **for the account of their foreign parent firm.** (Report them on the schedule covering your transactions with unaffiliated foreign persons.)

E. Report transactions with foreign persons made by your foreign affiliate **for your account.** (Report them on the schedule covering your transactions with unaffiliated foreign persons.)

III. WHAT NOT TO REPORT

A. Do **not** report transactions with U.S. affiliates of foreign firms for their own account. Transactions with these U.S. affiliates are considered domestic-to-domestic for purposes of this survey.

B. Do **not** report transactions with foreign persons made by your foreign affiliates **for their own account.**

C. Do **not** report premiums to, or losses from, foreign insurance companies on primary or direct insurance. Premiums on such insurance purchased from foreign insurance companies are to be reported on Form BE-120, Benchmark Survey of Transactions in Selected Services and Intangible Assets with Foreign Persons, and on Form BE-125, Quarterly Survey of Transactions in Selected Services and Intangible Assets with Foreign Persons. Copies of these surveys can be downloaded from BEA's web site at <http://www.bea.gov/surveys/iussurv.htm>.

IV. DEFINITIONS

A. Insurance Companies, for purposes of this survey, includes insurance carriers of all types, and groups of such companies.

B. United States, when used in a geographic sense, means the several states, the District of Columbia, the Commonwealth of Puerto Rico, and all the territories and possessions of the United States. **NOTE:** The U.S. Virgin Islands and Guam are territories of the United States.

C. Foreign, when used in a geographic sense, means that which is situated outside the United States or which belongs to or is characteristic of a country other than the United States.

D. Person means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a

foreign government, the U.S. Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government sponsored agency).

1. United States person means any person resident in the United States or subject to the jurisdiction of the United States.

2. Foreign person means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.

E. Business enterprise means any organization, association, branch, or venture which exists for profit-making purposes or to otherwise secure economic advantage, and any ownership of any real estate. (A business enterprise is a "person" within the definition in paragraph D above.)

F. Direct investment means the ownership or control, directly or indirectly, by one person of 10 per cent or more of the voting stock of an incorporated business enterprise, or an equivalent ownership interest in an unincorporated business enterprise.

G. Parent means a person of one country who, directly or indirectly, owns or controls 10 per cent or more of the voting stock of an incorporated business enterprise or an equivalent ownership interest in an unincorporated business enterprise, which is located outside that country.

1. U.S. parent means the U.S. person that has direct investment in a foreign business enterprise.

2. Foreign parent means the foreign person, or the first person outside the United States in a foreign chain of ownership, which has direct investment in a U.S. business enterprise, including a branch.

H. Affiliated foreign group means (i) the foreign parent, (ii) any foreign person, proceeding up the foreign parent's ownership chain, which owns more than 50 per cent of the person below it up to and including that person which is not owned more than 50 per cent 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 per cent by the person above it.

I. Affiliate means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per cent or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.

1. Foreign affiliate means an affiliate located outside the United States in which a U.S. person has direct investment.

2. U.S. affiliate means an affiliate located in the United States in which a foreign person has direct investment.

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

J. Affiliated foreign person means, with respect to a given U.S. person, (i) a foreign affiliate of which the U.S. person is a U.S. parent, or (ii) the foreign parent or other member of the affiliated foreign group of which the U.S. person is a U.S. affiliate.

K. Unaffiliated foreign person means, with respect to a given U.S. person, any foreign person that is not an affiliated foreign person as defined in paragraph J above.

L. Country means the country of location of the foreign person with whom a transaction has occurred.

V. REPORTING PROCEDURES

A. Due date — A completed BE-140 is due September 1, 2009.

B. Calendar year — For the purposes of this form, you must report on a calendar year basis.

C. Extension — For the efficient processing of the survey and timely dissemination of the results, it is important that your report be filed by the due date. Nevertheless, reasonable requests for extension of the filing deadline will be granted. Requests for an extension of more than 30 days **MUST be in writing** and should explain the basis for the request. You may request an extension via email at BE-140extension@bea.gov or Fax the request to (202) 606-5318. All requests for extensions must be received **NO LATER THAN** the due date of the report.

D. For assistance or additional copies of the forms — Phone (202)606-5588 between 8:30 a.m. and 5:00 p.m. eastern time. Copies of our forms are also available on BEA's web site at: www.bea.gov/bea/surveys/iussurv.htm

E. Response required — If you received this form directly from BEA, a response is required, by completing Parts I, II, and III, and the appropriate schedule, if required, and returning the form to BEA by September 1, 2009.

F. Rounding — Report currency amounts in U.S. dollars rounded to thousands (omitting 000). For example, if the amount is \$1,334,515.00, report it as \$1,335.

G. Estimates — If actual figures are not available, report

estimates and label them as such. When data items cannot be fully subdivided as required, report totals and an estimated breakdown of the totals.

H. Original and file copies — File a single original copy of the form. Please use the copy with the address label if such a labeled copy has been provided. In addition, retain a copy of the report in your files to facilitate resolution of problems; these copies should be retained by the U.S. reporter for a period of not less than three years beyond the original due date.

VI. SPECIFIC ITEM INSTRUCTIONS

Schedule A

For property and casualty insurance companies

Calculate columns (3) and (5) as follows: Premiums written (column 3) or ceded (column 5) during the year, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Report premiums net of cancellations. Report premium gross of commissions and profit commissions paid to or received from foreign persons, including commissions initially paid to or received from a U.S. intermediary (agent or broker) of a foreign person.

Calculate columns (4) and (6) as follows: Losses paid (column 4) or recovered (column 6) during the year, plus case reserves at the end of the year, plus losses incurred but not reported at the end of the year, minus case reserves at the beginning of the year, minus losses incurred but not reported at the beginning of the year. Losses paid or recovered should not include loss adjustment expenses (reportable on Schedule B).

For life insurance companies

Premiums received (column 3) and paid (column 5) reflect premiums accrued on reinsurance assumed from or ceded to insurance companies resident abroad. These amounts, therefore, are adjusted for changes in due, deferred, and advanced premiums for each year. Report premium gross of commissions and profit commissions paid to or received from foreign persons, including commissions initially paid to or received from a U.S. intermediary (agent or broker) of a foreign person.

Losses incurred (column 4) and recovered (column 6) reflect policy claims on reinsurance assumed or ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

Schedule B

For property and casualty insurance companies (columns 3 and 4)

Report premiums (column 3) as follows: Premiums written during the current year, plus unearned premiums at the beginning of the current calendar year, minus unearned premiums at the end of the current calendar year. Report premiums net of

cancellations. Report premium gross of commissions and profit commissions paid to or received from foreign persons, including commissions initially paid to or received from a U.S. intermediary (agent or broker) of a foreign person.

Report losses incurred (column 4) as follows: Losses during the current year, plus case reserves at the end of the current year, plus losses incurred but not reported at the end of the current year, minus case reserves at the beginning of the current year, minus losses incurred but not reported at the beginning of the current year. Losses incurred or recovered should not include loss adjustment expenses (reportable under column 6).

For life insurance companies

Report premiums earned (column 3). These amounts should be adjusted for changes in due, deferred, and

advanced premiums for the current year. Report premium gross of commissions and profit commissions paid to foreign persons, including commissions initially paid to a U.S. intermediary (agent or broker) of a foreign person.

Calculate column (4), as follows: Losses incurred (column 4) reflect policy claims on reinsurance assumed or ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

Auxiliary insurance services

Include agent's commissions, insurance brokering and agency services, insurance consulting services, evaluation, allocated loss adjustment expenses, and other adjustment services, actuarial services, salvage administration services, and regulatory and monitoring services on indemnities and recovery services.

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

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

MINING, QUARRYING, AND OIL AND GAS EXTRACTION

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

UTILITIES

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

CONSTRUCTION

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

MANUFACTURING

3111 Animal foods
3112 Grain and oilseed milling
3113 Sugar and confectionery products
3114 Fruit and vegetable preserving and specialty foods
3115 Dairy products
3116 Meat products
3117 Seafood product preparation and packaging
3118 Bakeries and tortillas
3119 Other food products
3121 Beverages
3122 Tobacco
3130 Textile mills
3140 Textile product mills
3150 Apparel
3160 Leather and allied products
3210 Wood products

SUMMARY OF INDUSTRY CLASSIFICATIONS

3221 Pulp, paper, and paperboard mills
3222 Converted paper products
3231 Printing and related support activities
3242 Integrated petroleum refining and extraction
3243 Petroleum refining without extraction
3244 Asphalt and other petroleum and coal products
3251 Basic chemicals
3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
3253 Pesticides, fertilizers, and other agricultural chemicals
3254 Pharmaceuticals and medicines
3255 Paints, coatings, and adhesives
3256 Soap, cleaning compounds, and toilet preparations
3259 Other chemical products and preparations
3261 Plastics products
3262 Rubber products
3271 Clay products and refractories
3272 Glass and glass products
3273 Cement and concrete products
3274 Lime and gypsum products
3279 Other nonmetallic mineral products
3311 Iron and steel mills and ferroalloys
3312 Steel products from purchased steel
3313 Alumina and aluminum production and processing
3314 Nonferrous metal (except aluminum) production and processing
3315 Foundries
3321 Forging and stamping
3322 Cutlery and handtools
3323 Architectural and structural metals
3324 Boilers, tanks, and shipping containers
3325 Hardware
3326 Spring and wire products
3327 Machine shops; turned products; and screws, nuts, and bolts
3328 Coating, engraving, heat treating, and allied activities
3329 Other fabricated metal products

3331 Agriculture, construction, and mining machinery
3332 Industrial machinery
3333 Commercial and service industry machinery
3334 Ventilation, heating, and air-conditioning, and commercial refrigeration equipment
3335 Metalworking machinery
3336 Engines, turbines, and power transmission equipment
3339 Other general purpose machinery
3341 Computer and peripheral equipment
3342 Communications equipment
3343 Audio and video equipment
3344 Semiconductors and other electronic components
3345 Navigational, measuring, electromedical, and control instruments
3346 Manufacturing and reproducing magnetic and optical media
3351 Electric lighting equipment
3352 Household appliances
3353 Electrical equipment
3359 Other electrical equipment and components
3361 Motor vehicles
3362 Motor vehicle bodies and trailers
3363 Motor vehicle parts
3364 Aerospace products and parts
3365 Railroad rolling stock
3366 Ship and boat building
3369 Other transportation equipment
3370 Furniture and related products
3391 Medical equipment and supplies
3399 Other miscellaneous Manufacturing

WHOLESALE TRADE

MERCHANT WHOLESALERS, DURABLE GOODS

4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers
4232 Furniture and home furnishing merchant wholesalers
4233 Lumber and other construction

materials merchant
wholesalers
4234 Professional and commercial
equipment and supplies
merchant wholesalers
4235 Metal and mineral (except
petroleum) merchant
wholesalers
4236 Electrical and electronic
goods
merchant wholesalers
4237 Hardware, and plumbing
and
heating equipment and
supplies merchant
wholesalers
4238 Machinery, equipment, and
supplies merchant
wholesalers
4239 Miscellaneous durable
goods
merchant wholesalers

MERCHANT WHOLESALERS, NONDURABLE GOODS

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

ELECTRONIC MARKETS AND AGENTS AND BROKERS

4251 Wholesale electronic
markets
and agents and brokers

RETAIL TRADE

4410 Motor vehicle and parts
dealers
4420 Furniture and home
furnishings
stores
4431 Electronics and appliance
stores
4440 Building material and
garden
equipment and supplies

dealers
4450 Food and beverage stores
4461 Health and personal care
stores
4471 Gasoline stations
4480 Clothing and clothing
accessories stores
4510 Sporting goods, hobby,
book,
and music stores
4520 General merchandise stores
4530 Miscellaneous store retailers
4540 Nonstore retailers

TRANSPORTATION AND WAREHOUSING

4810 Air transportation
4821 Rail transportation
4833 Petroleum tanker operations
4839 Other water transportation
4840 Truck transportation
4850 Transit and ground
passenger
transportation
4863 Pipeline transportation of
crude
oil, refined petroleum
products, and natural gas
4868 Other pipeline
transportation
4880 Support activities for
transportation
4870 Scenic and sightseeing
transportation
4920 Couriers and messengers
4932 Petroleum storage for hire
4939 Other warehousing and
storage

INFORMATION

5111 Newspaper, periodical,
book,
and directory publishers
5112 Software publishers
5121 Motion picture and video
industries
5122 Sound recording industries
5151 Radio and television
broadcasting
5152 Cable and other subscription
programming
5171 Wired telecommunications
carriers
5172 Wireless
telecommunications
carriers (except satellite)
5174 Satellite
telecommunications
5179 Other telecommunications
5182 Data processing, hosting,
and
related services
5191 Other information services

FINANCE AND INSURANCE

5221 Depository credit
intermediation
(Banking)

5223 Activities related to credit
intermediation
5224 Nondepository credit
intermediation
5229 Nondepository branches and
agencies
5231 Securities and commodity
contracts intermediation
and
brokerage
5238 Other financial investment
activities and exchanges
5242 Agencies, brokerages, and
other
insurance related
activities
5243 Insurance carriers, except
life
insurance carriers
5249 Life insurance carriers
5252 Funds, trusts, and other
financial
vehicles

REAL ESTATE AND RENTAL AND LEASING

5310 Real estate
5321 Automotive equipment
rental and
leasing
5329 Other rental and leasing
services
5331 Lessors of nonfinancial
intangible
assets (except
copyrighted
works)

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

5411 Legal services
5412 Accounting, tax preparation,
bookkeeping, and payroll
services
5413 Architectural, engineering,
and
related services
5414 Specialized design services
5415 Computer systems design
and
related services
5416 Management, scientific, and
technical consulting
services
5417 Scientific research and
development services
5418 Advertising, public relations,
and
related services
5419 Other professional,
scientific, and
technical services

MANAGEMENT OF COMPANIES AND ENTERPRISES

5512 Holding companies, except bank

holding companies

5513 Corporate, subsidiary, and regional management offices

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

5611 Office administrative services

5612 Facilities support services

5613 Employment services

5614 Business support services

5615 Travel arrangement and reservation services

5616 Investigation and security services

5617 Services to buildings and dwellings

5619 Other support services

5620 Waste management and remediation services

EDUCATIONAL SERVICES

6110 Educational services

HEALTH CARE AND SOCIAL ASSISTANCE

6210 Ambulatory health care services

6220 Hospitals

6230 Nursing and residential care facilities

6240 Social assistance services

ARTS, ENTERTAINMENT, AND RECREATION

7110 Performing arts, spectator sports,

and related industries

7121 Museums, historical sites, and

similar institutions

7130 Amusement, gambling, and recreation industries

ACCOMMODATION AND FOOD SERVICES

7210 Accommodation

7220 Food services and drinking places

OTHER SERVICES

8110 Repair and maintenance

8120 Personal and laundry services

8130 Religious, grantmaking, civic,

professional, and similar organizations

PUBLIC ADMINISTRATION

9200 Public administration