

2013 ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD MANDATORY — CONFIDENTIAL BE-11D (Report for Foreign Affiliate(s) Established or Acquired)

Electronic Filing:	Go to www.bea.gov	v/efile for details		Reporter ID	Number					D
Mail reports to:	U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230 Name of U.S. Reporter of foreign affiliate – Same as 1, Form BE-11A									П
Deliver reports to:	Bureau of Economi	nic Analysis, BE-69(A) eiving, Section M-100								
Fax reports to:	(202) 606-5312									
Assistance:	E-mail: Telephone: Copies of form:	be10/11@bea.gov (202) 606-5566 www.bea.gov/dia								
Please include you all requests.	r BEA Identificat	tion Number with								_
			IMPORTA	NT						
Instruction Book	let — Contains ac	dditional instructions, def	finitions, and de	etailed reporting requirement	ents for completin	g thi	s form			
which total assets; sawas greater than \$25 negative) at the end Due Date — A con Foreign affiliate's See Instruction E EXAMPLE — If the	ales or gross opera 5 million (positive o of, or for, the affiliat applete BE-11 reports a 2013 fiscal ye booklet, Part II.A.	ating revenues, excluding revenues, excluding or negative), but for which the second sec	g sales taxes; on no one of these te's financial report for the sales and the sales are sales as a sales are sales as a sales are sales are sales as a sales are sales	stablished or acquire r net income after provisions items was greater than coorting year that has an element of the 12-month period ender the 12-mon	on for foreign inco \$60 million (position) anding date in cale d March 31, 201	ome t tive o	axes r			
				ruction Booklet, Part		\$	Bil.	Mil.	Thous.	Dols.
		dollars rounded to thous 00, report as		000).				1	335	000
If an item is betw	een + or - \$500.00,	, enter "0." Use parenthe	sis () to indica	te negative numbers.						
Percentages — R	leport ownership pe	ercentages to a tenth of	one percent: .						9 8 .	7 %
BEA USE ONLY	1000	1		2	3					

Instructions for Listing starting on page 3.

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

Primary industry code (based on sales or gross operating revenues) — Provide the 4-digit ISI code in the industry group that accounts for the largest amount of the affiliate's sales. A list and a full explanation of the ISI codes are given in the **Guide to Industry Classifications for International Surveys, 2007.** A summary list of ISI codes is included at the back of Form BE-11B. To be considered a holding company (ISI code 5512), income from equity investments must be more than 50 percent of total income.

Number of employees — Employees on the payroll at the end of FY 2013 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 2013. If the number of employees at the end of FY 2013 (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 2013. 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.

U.S. Reporter's Percentage of Ownership in the Foreign Affiliate: Calculation of ownership percentage — A U.S. Reporter's ownership interest in a foreign business enterprise may be directly held, indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in the foreign business enterprise.

It is indirectly held if the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise. The U.S. Reporter must sum all direct and indirect lines of ownership interest in the foreign business enterprise to determine its ownership interest. Note — An associated group is deemed to be one U.S. Reporter. See **Instruction Booklet**, Part II.C.

A U.S. Reporter's percentage of indirect ownership interest in a given foreign business enterprise is the product of the direct ownership percentage that the U.S. Reporter has in the first foreign business enterprise in the ownership chain, multiplied by that first enterprise's direct ownership percentage in the second enterprise in the chain, multiplied by the direct ownership percentages for all other intervening enterprises in the ownership chain, multiplied by the last intervening enterprise's direct ownership percentage in the given foreign business enterprise.

Sales or Gross Operating Revenues of Foreign Affiliate — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers.

Finance and leasing companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252, or 5331 report interest income. Insurance companies with ISI codes 5243 or 5249 report gross investment income. *Dealers in financial instruments and finance, insurance, and real estate companies see* **Special Instructions** below.

Holding companies (ISI code 5512) must show total income. ISI code 5512 (holding company), is an invalid primary industry code if more than 50 percent of income generated, or expected to be generated, by the affiliate is from non-holding company activities.

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

A. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies —

Sales or gross operating revenues:

INCLUDE income from explicit fees and commissions.

EXCLUDE

- Impairment losses as defined by FASB ASC 320 (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 or are taken to other comprehensive income, and
- · Goodwill impairment as defined by FASB ASC 350 (FAS 142).

B. Real estate companies —

Sales or gross operating revenues:

INCLUDE the revenues earned from the sale of real estate you own. Do not net the expenses against the revenues.

EXCLUDE

- Impairment losses as defined by FASB ASC 360 (FAS 144), and
- Goodwill impairment as defined by FASB ASC 350 (FAS 142).

C. Insurance companies —

Assets:

 When there is a difference between the financial and operating data reported to the 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: 1. non-trusteed or free account assets, and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible.

2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.

Sales or gross operating revenues:

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
- Certain gains (losses).

Calculate premiums earned by companies engaged in insurance activities 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.

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Listing of Foreign Affiliates Established or Acquired in FY 2013 5000 Affiliate ID Number Amount (Thousands of U.S. dollars) \$ Thous. Dols. Name of foreign affiliate.... 2 - BEA USE ONLY 000 Country of location 000 Sales or gross operating revenues . . 000 10 5 Direct Indirect U.S. Reporter's Net income (loss) percentage of after foreign 000 % ownership income tax.. 5001 Affiliate ID Number **Amount** (Thousands of U.S. dollars) \$ Mil. Thous. Dols. Name of foreign affiliate. . . . 2 - BEA USE ONLY 000 Country of location 000 Primary industry code Total liabilities ... Sales or gross 000 Number of employees . operating revenues 5 Direct Indirect U.S. Reporter's percentage of Net income (loss) after foreign 000 ownership income tax..... 5002 Affiliate ID Number Amount (Thousands of U.S. dollars) 0 \$ Mil. Thous. Dols. Name of foreign affiliate. . . . 2 - BEA USE ONLY 000 Total assets . . . Country of location . . . Total liabilities . 000 Primary industry code. Sales or gross 000 Number of employees . operating revenues 10 Direct Indirect U.S. Reporter's percentage of ownership Net income (loss) after foreign 000 income tax.. 5003 Affiliate ID Number Amount (Thousands of U.S. dollars) \$ Thous. Dols. Name of foreign affiliate. . . . 2 - BEA USE ONLY 000 Country of location Total assets 000 Total liabilities Sales or gross operating revenues 000 10 Direct <u>Indirect</u> U.S. Reporter's Net income (loss) percentage of ownership . . . after foreign 000 income tax..

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	Listing of Fore	ign A	ffiliates Establi	shed or Acquired in FY	201	3		
5004	Affiliate ID Number						Amount	
	0			_		(Thous	ands of U.S. dol	lars)
Name of foreign affiliate	2 – BEA LISE ONLY				\$ 7	Mil.	Thous.	Dols.
Country of location				Total assets				000
Primary industry code		3		Total liabilities	8			000
• •		4		Sales or gross	9			000
Number of employees	5 <u>Direct</u>	6	Indirect	operating revenues	10			000
U.S. Reporter's percentage of ownership	. %		. %	Net income (loss) after foreign				000
·		-		income tax				000
5005	Affiliate ID Number			Amount (Thousands of U.S. dollar				
Name of foreign affiliate	0				\$	Mil.	Thous.	Dols.
Name of foreign affiliate					7			
Country of location		3		Total assets	8			000
Primary industry code		4		Total liabilities	9			000
Number of employees				Sales or gross operating revenues				000
U.S. Reporter's percentage of	5 <u>Direct</u>	6	<u>Indirect</u>	Net income (loss) after foreign	10			
ownership	%		%	income tax				000
5006	Affiliate ID Number	1				(Thous	Amount ands of U.S. dol	lars)
Name of foreign affiliate	0				\$	Mil.	Thous.	Dols.
	2 – BEA USE ONLY				7			000
Country of location		3		Total assets	8			000
Primary industry code		4		Total liabilities	9			000
Number of employees				Sales or gross operating revenues				000
U.S. Reporter's	5 <u>Direct</u>	6	Indirect	Net income (loss)	10			
percentage of ownership	%		%	after foreign income tax				000
5007	Affiliate ID Number	1						
		<u> </u>				(Thous	Amount ands of U.S. dol	lars)
Name of foreign affiliate	0				\$	Mil.	Thous.	Dols.
	2 – BEA USE ONLY			Tatal	7			000
Country of location		3		Total assets	8			000
Primary industry code		4		Total liabilities	9			000
Number of employees				Sales or gross operating revenues				000
U.S. Reporter's	5 <u>Direct</u>	6	<u>Indirect</u>	Net income (loss)	10			
percentage of ownership		1	2/	after foreign `				000
ownership	%		%	income tax				000