



**MANDATORY — CONFIDENTIAL**

**2008 ANNUAL SURVEY OF FOREIGN DIRECT INVESTMENT  
IN THE UNITED STATES  
FORM BE-15A**

**DRAFT**

**DUE DATE: MAY 31, 2009**

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

**OR**

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

**OR**

**ELECTRONIC FILING:** [www.bea.gov/efile](http://www.bea.gov/efile)

**OR**

**FAX REPORTS TO:** (202) 606-1905\*

\*See the **NOTE** at the bottom of this page if you plan to fax your report to BEA.

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

1002	Name of U.S. affiliate		
	0		
1010	c/o (care of)		
	0		
1003	Street or P.O. Box		
	0		
1004	City	0998 State	
	0	0	0
1005	Zip Code	OR Foreign Postal Code	
	0	0	

**ASSISTANCE**

**Email:** BE12/15@bea.gov  
**Telephone:** (202) 606-5577  
**Copies of blank forms:** [www.bea.gov/fdi](http://www.bea.gov/fdi)  
**Definitions of key terms:** See pages xx and xx.

**Who must file BE-15A** – Form BE-15A must be filed for a majority-owned U.S. affiliate with total assets, sales or gross operating revenues, or net income greater than \$275 million (positive or negative). For more information on filing requirements, see instruction xx on page xx. If you do not meet these filing criteria, see instruction xx starting on page xx to determine which form to file.

**MANDATORY CONFIDENTIALITY PENALTIES**



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

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

1000	Name			
	0			
1029	Address			
	0			
1030				
	0			
1031				
	0			
1001	Telephone number	Area code	Number	Extension
	0			
0999	FAX number	Area code	Number	Extension
	0			

**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 instruction xx on page xx, estimates may have been provided.

Authorized official's signature		Date
0990	Print or type name	0991 Print or type title
	0	0
0992	Telephone number	xxxx FAX number
	0	0

**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 confidential information about your company?

**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 transmission, but will treat information we receive as confidential in accordance with Section 5(c) of the International Investment and Trade in Services Survey Act.

1027 Email: 1  Yes (If yes, please print your email address.) → Email address (Please print)

2  No

1028

1032 FAX: 1  Yes

2  No

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

**IMPORTANT**

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

- **Accounting principles** – If feasible use U.S. Generally Accepted Accounting Principles to complete Form BE-15 unless you are requested to do otherwise by a specific instruction. References in the instructions to Financial Accounting Standards Board statements are referred to as "FAS."
- **U.S. affiliate's 2008 fiscal year** – The affiliate's financial reporting year that had an ending date in calendar year 2008.
- **Consolidated reporting** – A U.S. affiliate must file on a fully consolidated **domestic U.S.** basis, including in the consolidation ALL **U.S. affiliates** in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. The consolidation rules are found in instruction xx on page xx.
- **Rounding** – Report currency amounts in U.S. dollars rounded to thousands (omitting 000).  
**Do not enter amounts in the shaded portions of each line.**  
**Example** – If amount is \$1,334,891.00 report as: \_\_\_\_\_ →

Bil.	Mil.	Thous.	Dols.
<sup>1</sup> \$	1	335	000

**1. Which financial reporting standards will be used to complete this BE-15 report?**

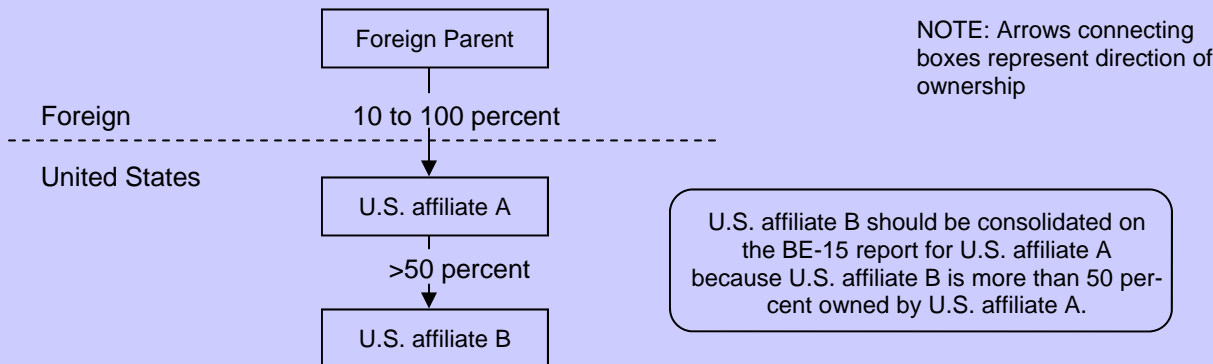
NOTE: Unless it is highly burdensome or not feasible, the BE-15 report should be completed using U.S. Generally Accepted Accounting Principles (U.S. GAAP).

- <sup>1399</sup> <sup>1</sup>  U.S. Generally Accepted Accounting Principles
- <sup>1</sup> <sup>2</sup>  International Financial Reporting Standards or other reporting standards, but with adjustments to correct for any material differences between U.S. GAAP and the reporting standards used. *Specify the reporting standards used.*
- 
- <sup>1</sup> <sup>3</sup>  International Financial Reporting Standards or other reporting standards, but without adjustments to correct for any material differences between U.S. GAAP and the reporting standards used. *Specify the reporting standards used.*
- 

**2. Consolidated reporting by the U.S. affiliate – Is more than 50 percent of the voting interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent (see the diagram below for assistance in answering this question)?**

- <sup>1400</sup> <sup>1</sup>  Yes If "Yes" – Do not complete this report unless exception xx described in the consolidation rules on page xx applies. If this exception does not apply, please forward this BE-15 survey packet to the U.S. business enterprise owning your company more than 50 percent, and notify BEA of the action taken by filing a BE-15 Claim for Exemption with item 2(b) completed on page 3 of that form. The BE-15 Claim for Exemption can be downloaded from our web site at: [www.bea.gov/fdi](http://www.bea.gov/fdi)
- <sup>1</sup> <sup>2</sup>  No If "No" - Complete this report in accordance with the consolidation rules on page xx.

**CONSOLIDATION OF U.S. AFFILIATES**



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

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

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

**4. REPORTING PERIOD**—Reporting period instructions are found in instruction x starting on page xx. If there was a **change in fiscal year**, please review instruction xx on page xx.

This U.S. affiliate's financial reporting year ended in **calendar year 2008** on →

Month	Day	Year
1		2008

**Example**—If the financial reporting year ended on March 31, report for the 12-month period ended March 31, **2008**.

**NOTE** – Affiliates with a fiscal year that ends within the first week of January 2009 are considered to have a 2008 fiscal year and should report December 31, 2008 as their 2008 fiscal year end.

**5. Did the U.S. business enterprise become a U.S. affiliate during its fiscal year that ended in calendar year 2008?**

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

<sup>1</sup> <sup>2</sup>  No

→

Month	Day	Year
1		

**NOTE** – For a U.S. business enterprise that became a U.S. affiliate during its fiscal year that ended in calendar year 2008, leave the close FY 2007 data columns blank.

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

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

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

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

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

<sup>1</sup> <sup>4</sup>  Limited Liability Company (LLC) — Reporting rules for LLCs are found in instruction x on page xx.

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

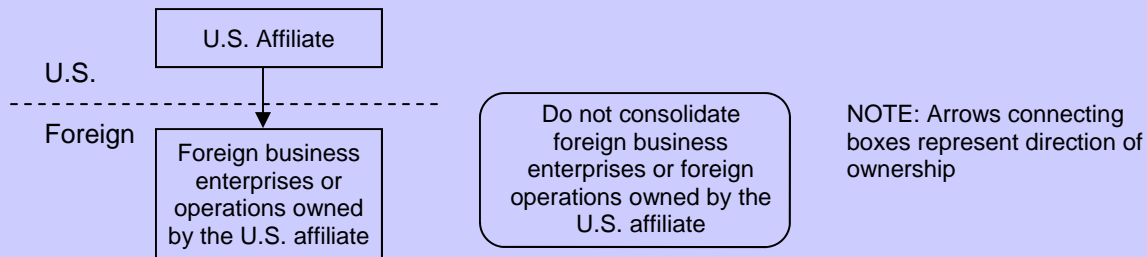
<sup>1</sup> <sup>6</sup>  Business enterprise incorporated abroad, but whose head office is located in the United States and whose business activity is conducted in, or from, the United States

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

**7. Does this U.S. affiliate own any foreign business enterprises or operations (see the diagram below for assistance in answering this question)?**

<sup>1014</sup> <sup>1</sup>  Yes **If "Yes"** — DO NOT consolidate foreign business enterprises or operations. Foreign operations in which you own an interest of 20 percent or more, including those in which you own a majority interest, are to be deconsolidated and reported using the equity method of accounting. If your ownership interest is less than 20 percent, foreign operations are to be reported in accordance with FAS 115 (Accounting for Certain Investments in Debt and Equity Securities) or the cost method of accounting. Reporting rules for foreign operations are found in the instruction x on page xx.

<sup>1</sup> <sup>2</sup>  No



**8. U.S. affiliates fully consolidated in this report** — U.S. affiliates that are more than 50-percent foreign-owned must be fully consolidated in this report, except as noted in the consolidation rules on page xx.

Enter the number of U.S. affiliates consolidated in this report in the box below. Hereinafter they are considered to be one U.S. affiliate. If the report is for a single U.S. affiliate, enter "1" in the box below. **Exclude from the consolidation all foreign business enterprises or operations owned by this U.S. affiliate.**

<sup>1012</sup> <sup>1</sup>  **Number** — If number is greater than one, complete the Supplement A on page xx.

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

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

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

1013 <sup>1</sup>

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

The U.S. affiliate named on page 1 must include data for unconsolidated U.S. affiliates on an equity basis or, if less than 20 percent owned, in accordance with FAS 115 (Accounting for Certain Investments in Debt and Equity Securities) or the cost method of accounting, and must notify the unconsolidated U.S. affiliates of their obligation to file a BE-15 in their own names (see page x to determine the appropriate form for these affiliates to file).

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

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

**11. Did this U.S. affiliate sell, transfer ownership of, or liquidate any of its U.S. subsidiaries, operating divisions, segments, etc., during its fiscal year that ended in calendar year 2008?**

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

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

**Foreign parent** — A foreign parent is the FIRST person or entity outside the U.S. in a chain of ownership that has a 10 percent or more voting interest (direct or indirect) in this U.S. affiliate. The country of foreign parent is the country of incorporation or organization if the parent is a business enterprise, or of residence if the parent is an individual. For individuals, see instruction xx on page xx.

Name of each direct owner	Country of foreign parent	Voting interest		Equity interest (if different from voting interest)		BEA USE ONLY
		Close FY 2008 (1)	Close FY 2007 (2)	Close FY 2008 (3)	Close FY 2007 (4)	

**Ownership held directly by foreign parent(s) of this affiliate**—see example 1 below.

Enter name and country of each foreign parent with direct ownership—if more than 2, continue on separate sheet.

12.		1017	<sup>1</sup> . %	<sup>2</sup> . %	<sup>3</sup> . %	<sup>4</sup> . %	<sup>5</sup>
13.		1018	<sup>1</sup> . %	<sup>2</sup> . %	<sup>3</sup> . %	<sup>4</sup> . %	<sup>5</sup>

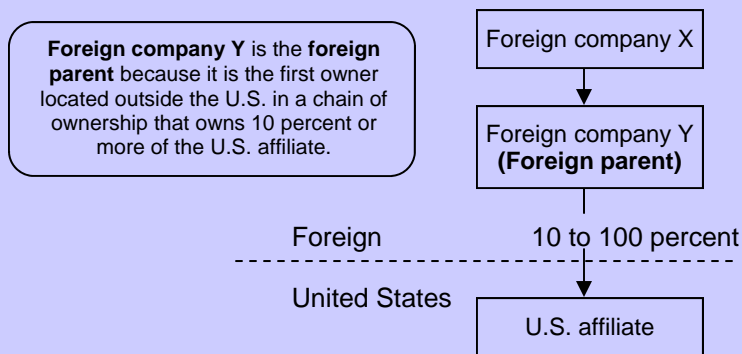
**Ownership held indirectly by foreign parents of this U.S. affiliate through another U.S. affiliate**—see example 2 below.

Enter name of each U.S. affiliate that owns this affiliate and the country of the foreign parent—if more than 2, continue on separate sheet.

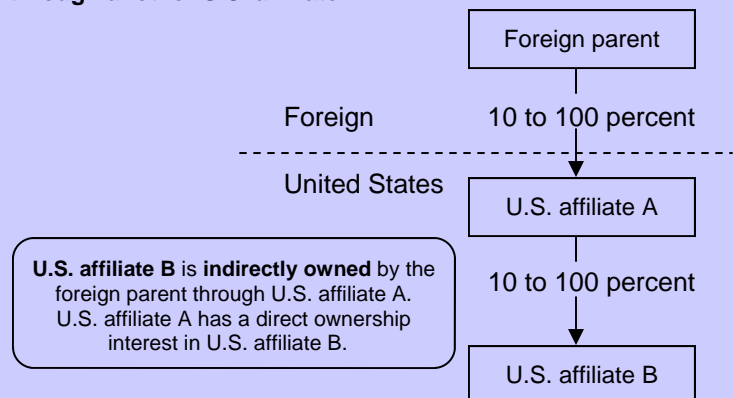
14.		1063	<sup>1</sup> . %	<sup>2</sup> . %	<sup>3</sup> . %	<sup>4</sup> . %	<sup>5</sup>
15.		1064	<sup>1</sup> . %	<sup>2</sup> . %	<sup>3</sup> . %	<sup>4</sup> . %	<sup>5</sup>
16a.	<b>All other U.S. persons</b> (do not list names)	1061	<sup>1</sup> . %	<sup>2</sup> . %	<sup>3</sup> . %	<sup>4</sup> . %	<sup>5</sup>
16b.	<b>All other foreign persons</b> (do not list names)	1062	<sup>1</sup> . %	<sup>2</sup> . %	<sup>3</sup> . %	<sup>4</sup> . %	<sup>5</sup>
<b>TOTAL of directly held ownership interests— Sum of items 12 through 16b.</b>			<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

**EXAMPLES OF DIRECT AND INDIRECT FOREIGN OWNERSHIP**

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



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



NOTE: Arrows connecting boxes represent direction of ownership

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

**17. Enter the name and industry code of the foreign parent.** If there is more than one foreign parent, list each and its industry code on a separate sheet.

**17a. Enter name of foreign parent.** If the foreign parent is an individual enter "individual."

3011

**17b. Enter the foreign parent industry code** from the list of codes on page 6 that best describes the PRIMARY activity of the SINGLE entity named as the foreign parent. DO NOT base the code on the world-wide sales of all consolidated subsidiaries of the foreign parent. If the foreign parent is an individual, enter code "05."

3018

**18. For each foreign parent, furnish the name, country and industry code of the ultimate beneficial owner (UBO) - see UBO diagrams below.** If there is more than one foreign parent, list each on a separate sheet and give the name of its UBO, and the UBO's country and industry codes. The UBO is that person or entity, proceeding up the ownership chain beginning with and including the foreign parent, that is not more than 50 percent owned or controlled by another person or entity. See instruction x on page xx for the complete definition of UBO.

**18a. Is the foreign parent also the UBO?** If the foreign parent is owned or controlled more than 50 percent by another person or entity, then the foreign parent is NOT the UBO.

3019  **1**  **Yes** (as shown in example 1 below)—Skip to 18d.  **2**  **No** (as shown in examples 2A and 2B below)—Continue with 18b.

**18b. Enter the name of the UBO of the foreign parent.** If the UBO is an individual enter "individual." Identifying the UBO as "bearer shares" is not an acceptable response.

3021

**18c. Enter country of the UBO.** For individuals, see instruction x on page xx.

BEA USE ONLY

3022

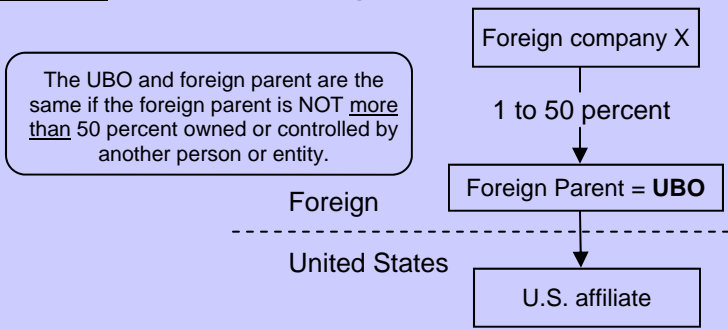
**18d. Enter the industry code of the UBO** from the list of codes on page 6. **NOTE** — Select the industry code that best reflects the consolidated world-wide sales of all majority-owned subsidiaries of the UBO. If the UBO is an individual, enter code "05."

3023  DO NOT use code "14" unless you receive permission from BEA.

**EXAMPLES OF THE ULTIMATE BENEFICIAL OWNER**

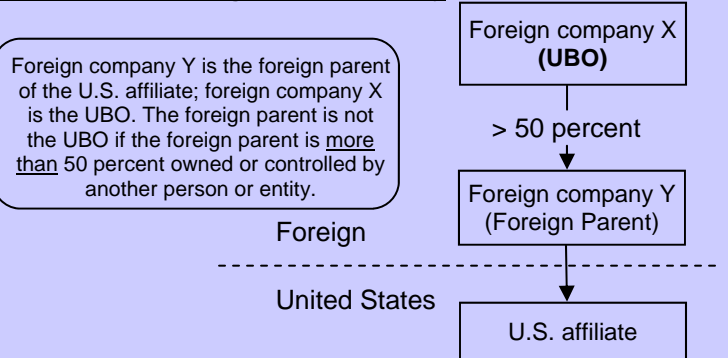
**Example 1 – The UBO and Foreign Parent are the same**

NOTE: Arrows connecting boxes represent direction of ownership

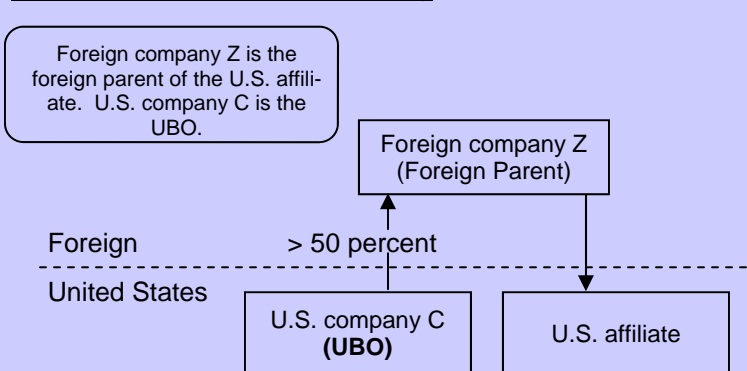


**Examples 2A and 2B—The Foreign Parent is NOT the UBO**

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



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



BEA USE ONLY 1070

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

**FOREIGN PARENT AND UBO INDUSTRY CODES**

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

- 01 Government and government-owned or -sponsored enterprise, or quasi-government organization or agency
- 02 Pension fund — Government run
- 03 Pension fund — Privately run
- 04 Estate, trust, or nonprofit organization (that part of ISI code 5252 that is estates and trusts)
- 05 Individual
- Private business enterprise, investment organization, or group engaged in:**
- 06 Insurance (ISI codes 5242, 5243, 5249)
- 07 Agriculture, forestry, fishing and hunting (ISI codes 1110–1140)
- 08 Mining and oil and gas extraction (ISI codes 2111–2127)
- 09 Construction (ISI codes 2360–2380)
- 10 Transportation and warehousing (ISI codes 4810–4939)
- 11 Utilities (ISI codes 2211–2213)
- 12 Wholesale and retail trade (ISI codes 4231–4251 and 4410–4540)
- 13 Banking, including bank holding companies (ISI codes 5221 and 5229)
- 14 Holding companies, excluding bank holding companies (ISI codes 5512 and 5513)
- 15 Other finance (ISI codes 5223, 5224, 5231, 5238, that part of ISI code 5252 that is not estates and trusts, and ISI code 5331)
- 16 Real estate (ISI code 5310)
- 17 Information (ISI codes 5111–5191)
- 18 Professional, scientific, and technical services (ISI codes 5411–5149)
- 19 Other services (ISI codes 1150, 2132, 2133, 5321, 5329, and 5611–8130)
- Manufacturing, including fabricating, assembling, and processing of goods:**
- 20 Food (ISI codes 3111–3119)
- 21 Beverages and tobacco products (ISI codes 3121 and 3122)
- 22 Pharmaceuticals and medicine (ISI code 3254)
- 23 Other chemicals (ISI codes 3251–3259, except 3254)
- 24 Nonmetallic mineral products (ISI codes 3271–3279)
- 25 Primary and fabricated metal products (ISI codes 3311–3329)
- 26 Computer and electronic products (ISI codes 3341–3346)
- 27 Machinery manufacturing (ISI codes 3331–3339)
- 28 Electrical equipment, appliances and components (ISI codes 3351–3359)
- 29 Motor vehicles and parts (ISI codes 3361–3363)
- 30 Other transportation equipment (ISI codes 3364–3369)
- 31 Other manufacturing (ISI codes 3130–3231, 3261, 3262, 3370–3399)
- 32 Petroleum manufacturing, including integrated petroleum and petroleum refining without extraction (ISI codes 3242–3244)

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

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

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

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

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

1163 0

**BEA USE ONLY**

1200	<sup>1</sup>	<sup>2</sup>	<sup>3</sup>	<sup>4</sup>	<sup>5</sup>
1201	<sup>1</sup>	<sup>2</sup>	<sup>3</sup>	<sup>4</sup>	<sup>5</sup>
1202	<sup>1</sup>	<sup>2</sup>	<sup>3</sup>	<sup>4</sup>	<sup>5</sup>
1203	<sup>1</sup>	<sup>2</sup>	<sup>3</sup>	<sup>4</sup>	<sup>5</sup>

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

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

**Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales and employment associated with each code in items 21 through 30 below.** If you use fewer than ten codes, you must account for total sales in items 21 through 29.

**Column (1): ISI Code** – For a full explanation of each code, see the *Guide to Industry Classifications for International Surveys, 2007*. A copy of this guide can be found at: [www.bea.gov/naics2007](http://www.bea.gov/naics2007). For an inactive affiliate, base the industry classification(s) on its last active period; for "start-ups" with no sales, show the intended activity(ies).

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

**Holding company** (ISI code 5512) is often an invalid industry classification for a conglomerate. A conglomerate must determine its industry code based on the activities of the fully consolidated domestic U.S. business enterprise.

**Column (2): Sales**

**INCLUDE:**

- **Total sales or gross operating revenues, excluding sales taxes** – Gross sales minus returns, allowances, and discounts; or gross operating revenues.
- Revenues generated during the year from the operations of a discontinued business segment
- ONLY finance and insurance companies and units should report dividends and interest
- Total income of **holding companies** as reported in item 39 on page 8.

**EXCLUDE:**

- Sales or consumption taxes levied directly on the consumer
- Excise taxes levied directly on manufacturers, wholesalers, and retailers
- Gains or losses from DISPOSALS of discontinued operations and gains and losses from derivative instruments (report as certain realized and unrealized gains (losses) on page 8, item 37)
- Dividends and interest earned by non-finance and non-insurance companies and units (report as other income on page 8, item 38)

**Column (3) – Number of employees** – INCLUDE all full-time and part-time employees on the payroll at the end of FY 2008, associated with each ISI code. EXCLUDE contract workers and other workers not carried on the payroll of this U.S. affiliate. If employment at the end of FY 2008 was unusually high or low because of temporary factors (e.g., a strike), give the number of employees that reflects normal operations. If the business enterprise's activity involves large seasonal variations, give the average number of employees for FY 2008. If precise figures are not available, provide your best estimate.

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

	ISI code (1)	Sales (2)				Number of employees associated with each ISI code in column (1) (3)
		Bil.	Mil.	Thous.	Dols.	
21. Enter code with largest sales	1164	1	2\$		000	3
22. Enter code with 2nd largest sales	1165	1	2\$		000	3
23. Enter code with 3rd largest sales	1166	1	2\$		000	3
24. Enter code with 4th largest sales	1167	1	2\$		000	3
25. Enter code with 5th largest sales	1168	1	2\$		000	3
26. Enter code with 6th largest sales	1169	1	2\$		000	3
27. Enter code with 7th largest sales	1170	1	2\$		000	3
28. Enter code with 8th largest sales	1171	1	2\$		000	3
29. Enter code with 9th largest sales	1176	1	2\$		000	3
30. Enter code with 10th largest sales	1177	1	2\$		000	3
31. <b>Number of employees of administrative offices and other auxiliary units</b> – INCLUDE employees at corporate headquarters, central administrative, regional offices, and operating units that provide administration and management or support services (such as accounting, data processing, legal, research and development and testing, and warehousing) to more than one U.S. operating unit. <b>EXCLUDE employees that provide administration and management or support services for only one unit.</b> Instead, report such employees in column (3) of items 21 through 30 above.	1178					3
32. Sales and employees accounted for – Sum of items 21 through 31	1172		2\$		000	3
33. Sales and employees not accounted for above – Items 21 through 30 must all have entries if amounts are entered on this line.	1173		2\$		000	3
34. <b>TOTAL SALES OR GROSS OPERATING REVENUES (excluding sales taxes) AND EMPLOYEES</b> – Sum of items 32 and 33, columns (2) and (3)	1174	1	2\$		000	3

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

<b>Section B—INCOME STATEMENT</b>	Bil.	Mil.	Thous.	Dols.
<b>INCOME</b>				
<b>35. Total sales or gross operating revenues, excluding sales taxes</b> — Item 35 must equal item 34, column (2), and also item 45. <span style="float:right">2149</span>	\$			000
<b>36. Income from equity investments in unconsolidated U.S. affiliates and all foreign entities</b> — Report equity in earnings during the reporting period for all U.S. and foreign investments included on the equity basis in item 60. For investments owned less than 20 percent and not subject to FAS 115, report dividends received. <span style="float:right">2150</span>	\$			000
<b>37. Certain realized and unrealized gains (losses)</b> — <b>PLEASE READ INSTRUCTIONS CAREFULLY</b> as this item is based on <i>economic</i> accounting concepts and may, in some cases, deviate from accounting principles. <u>Report at gross amount before income tax effect.</u> Include tax effect in item 41 below. Report gains (losses) resulting from: <ul style="list-style-type: none"> <li>a. Extraordinary, unusual, or infrequently occurring items that are material. INCLUDE losses from accidental damage or disasters, after estimated insurance reimbursement. INCLUDE other material items, including writeups, writedowns, and writeoffs of tangible and intangible assets; gains (losses) from the sale or other dispositions of capital assets; and gains (losses) from the sale or other dispositions of financial assets, including securities. EXCLUDE legal judgments (report legal judgments against the U.S. affiliate in item 40; report legal settlements in favor of the U.S. affiliate in item 38);</li> <li>b. Restructuring. INCLUDE restructuring costs that reflect writedowns or writeoffs of assets or liabilities. EXCLUDE actual payments, or charges to establish reserves for future actual payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. Report them in item 40;</li> <li>c. Sales or disposition of land, other property, plant and equipment, or other assets, and FAS 144 (Accounting for the Impairment or Disposal of Long-Lived Assets) impairment losses. EXCLUDE gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see special instructions xx on page xx;</li> <li>d. Sales or other disposition of financial assets, including investment securities; FAS 115 holding gains (losses) on securities classified as trading securities; FAS 115 impairment losses; and gains and losses derived from derivative instruments. Dealers in financial instruments and finance and insurance companies, see special instructions xx on page xx;</li> <li>e. Goodwill impairment as defined by FAS 142 (Goodwill and Other Intangible Assets);</li> <li>f. DISPOSALS of discontinued operations. EXCLUDE income from the operations of a discontinued segment. Report such income as part of your income from operations in items 21 through 34;</li> <li>g. Remeasurement of the U.S. affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;</li> <li>h. The cumulative effect of a change in accounting principle; and</li> <li>i. Change in accounting estimate of provision for expected stock option forfeitures under the inception method as defined by FAS 123(R) (Share-Based Payments). <span style="float:right">2151</span></li> </ul>	\$			000
<b>38. Other income</b> — Legal settlements in favor of the U.S. affiliate, nonoperating, and other income not included above. — <i>Specify major items</i> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> <span style="float:right">2152</span>	\$			000
<b>39. TOTAL INCOME</b> — Sum of items 35 through 38 <span style="float:right">2153</span>	\$			000
<b>COSTS AND EXPENSES</b>				
<b>40. Cost of goods sold or services rendered, and selling, general, and administrative expenses</b> — Operating expenses that relate to sales or gross operating revenues, item 35, and selling, general, and administrative expenses. INCLUDE production royalty payments to governments, their subdivisions and agencies, and to other persons. INCLUDE legal judgments against the U.S. affiliate. INCLUDE depletion charges representing the amortization of the actual cost of capital assets, but EXCLUDE all other depletion charges. EXCLUDE goodwill impairment as defined by FAS 142 (Goodwill and Other Intangible Assets). Report such impairment losses in item 37 above. For guidance on restructuring costs, see item 37b above. <span style="float:right">2154</span>	\$			000
<b>41. Income taxes</b> — Provision for U.S. Federal, State, and local incomes taxes. INCLUDE the income tax effect of certain realized and unrealized gains (losses) reported in item 37. EXCLUDE production royalty payments. <span style="float:right">2156</span>	\$			000
<b>42. Other costs and expenses not included above, including minority interest in profits and losses that arise out of consolidation.</b> — <i>Specify major items</i> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> <span style="float:right">2157</span>	\$			000
<b>43. TOTAL COSTS AND EXPENSES</b> — Sum of items 40 through 42 <span style="float:right">2158</span>	\$			000
<b>NET INCOME</b>				
<b>44. Net income (loss) after provision for U.S. Federal, State, and local income taxes</b> — Item 39 minus item 43 <span style="float:right">2159</span>	\$			000



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

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

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

**NOTE — BEFORE COMPLETING THIS SECTION, PLEASE SEE THE INSTRUCTIONS FOR ITEMS 45 THROUGH 50 ON PAGE xx.** Insurance companies also see page xx, xx for special instructions.

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

		Bil.	Mil.	Thous.	Dols.
<b>45. TOTAL SALES OR GROSS OPERATING REVENUES, EXCLUDING SALES TAXES</b> — Equals item 35, and also sum of items 46 through 48	2243	1			000
<b>46. Sales of Goods</b>	2244	1			000
<b>47. Investment income included in gross operating revenues</b> (e.g., dividends and interest generated by finance and insurance subsidiaries or units)	2245	1			000
<b>48. Sales of Services, Total</b> — Sum of items 49 and 50	2246	1			000
<b>49. To U.S. persons or entities</b>	2247	1			000
<b>50. To foreign persons</b>	xxxx	1			000
<b>Section D—OTHER FINANCIAL AND OPERATING DATA</b>		Bil.	Mil.	Thous.	Dols.
<b>51. Interest income from all sources (including foreign parents and affiliates), after deduction of taxes withheld at the source.</b> Do not net against interest expense (item 52).	2400	1			000
<b>52. Interest expense plus interest capitalized, paid or due to all payees (including to foreign parents and affiliates), before deduction of U.S. tax withheld by the affiliate.</b> Do not net against interest income (item 51).	2401	1			000
<b>53. Other taxes and non-tax payments (EXCLUDING income and payroll taxes) —</b> Amount paid or accrued for the year, net of refunds or credits, to U.S. Federal, State, and local governments, their subdivisions and agencies for — <ul style="list-style-type: none"> <li>• Sales, consumption, and excise taxes <b>collected on goods and services sold</b></li> <li>• Premium taxes paid by insurance companies</li> <li>• Property and other taxes on the value of assets and capital</li> <li>• Any remaining taxes (other than income and payroll taxes)</li> <li>• Non-tax liabilities (other than for purchases of goods and services) such as — <ul style="list-style-type: none"> <li>• Import and export duties</li> <li>• Production royalties for natural resources</li> <li>• License fees, fines, penalties, and similar items</li> </ul> </li> </ul> <b>NOTE:</b> The amount reported in this item SHOULD NOT EQUAL the amount reported in item 41.	2402	1			000
<b>54. TOTAL EMPLOYEE COMPENSATION</b> — Base compensation on payroll records. Employee compensation must cover compensation charged as an expense on the income statement, charged to inventories, or capitalized during the reporting period. <b>INCLUDE</b> wages and salaries and employee benefit plans. <b>EXCLUDE</b> compensation related to activities of a prior period, such as compensation capitalized or charged to inventories in prior periods. Exclude compensation of contract workers and other workers not carried on the payroll of this U.S. affiliate. See instruction xx on page xx.	2253	1			000
<b>55. Expenditures for R&amp;D performed BY the U.S. affiliate, total</b> — <b>INCLUDE</b> all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, overhead — whether or not allocated to others — and all other indirect costs. <b>EXCLUDE</b> the cost of R&D funded by the U.S. affiliate but performed by others. See instructions xx on page xx.	2403	1			000

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

**Section E—INSURANCE INDUSTRY ACTIVITIES**

**56. Of the total sales and gross operating revenues reported on line 34, column 2, were any of the sales or revenues generated by insurance related activities (industry codes 5243 and 5249)?**

1180 <sup>1</sup>  Yes – Answer items 57 and 58      <sup>1</sup>  No – Skip to item 59

Bil.	Mil.	Thous.	Dols.
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**57. 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 ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. EXCLUDE all annuity premiums. Also EXCLUDE premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

1181      <sup>1</sup>\$      000

**58. Losses incurred** — Report losses incurred for the insurance products covered by question 57. EXCLUDE loss adjustment expenses and losses that relate to annuities. Also EXCLUDE losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, INCLUDE losses on reinsurance assumed from other companies and EXCLUDE losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.

For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in course of settlement.

1182      <sup>1</sup>\$      000

**Section F—BALANCE SHEET**

NOTE — Disaggregate all balance sheet items in the detail shown.  
Insurance companies see page xx, xx, for special instructions.

Close FY 2008 (1)				Close FY 2007 (Unrestated) (2)			
Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.

ASSETS							
<b>59. Inventories</b> — Land development companies, exclude land held for resale (include in item 62); finance and insurance companies, exclude inventories of marketable securities (include in item 62).	2104	<sup>1</sup> \$		000	<sup>2</sup> \$		000
<b>60. Equity investment in unconsolidated U.S. affiliates and all foreign entities</b> — Include all U.S. and foreign investments that are to be reported on the equity basis. Include equity in undistributed earnings since acquisition. NOTE: Foreign operations in which you own an interest of 20 percent or more, including those in which you own a majority interest, are to be unconsolidated. Include all unconsolidated businesses on an equity basis or, if less than 20 percent owned, in accordance with FAS 115 (Accounting for Certain Investments in Debt and Equity Securities) or the cost method of accounting.	2106	<sup>1</sup> \$		000	<sup>2</sup> \$		000
<b>61. Property, plant, and equipment, net</b> — Include land, timber, mineral rights, structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the affiliate, at historical cost net of accumulated depreciation, depletion, and amortization. Include items on capital leases from others, per FAS 13 (Accounting for Leases), and property you own that you lease to others under operating leases. Exclude all other types of intangible assets, and land held for resale. (An unincorporated affiliate should include items owned by its foreign parent but which are in the affiliate's possession in the United States whether or not carried on the affiliate's own books or records.)	2107	<sup>1</sup> \$		000	<sup>2</sup> \$		000
<b>62. Other assets</b> — Include all other assets not included above.	xxxx	<sup>1</sup> \$		000	<sup>2</sup> \$		000
<b>63. TOTAL ASSETS</b> —Sum of items 59 through 62	2109	<sup>1</sup> \$		000	<sup>2</sup> \$		000
LIABILITIES							
<b>64. TOTAL LIABILITIES</b>	2114	<sup>1</sup> \$		000	<sup>2</sup> \$		000

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

Section F—BALANCE SHEET—Continued					Close FY 2008 (1)				Close FY 2007 <b>(Unrestated)</b> (2)				
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
<b>OWNERS' EQUITY</b>													
<b>65. Capital stock and additional paid-in capital</b> — Common and preferred, voting and non-voting capital stock and additional paid-in capital.	2116	<sup>1</sup> \$		000		<sup>2</sup> \$		000					
<b>66. Retained earnings (deficit)</b>	2117	<sup>1</sup> \$		000		<sup>2</sup> \$		000					
<b>67. Treasury stock</b>	2118	<sup>1</sup> \$	(	)	000		<sup>2</sup> \$	(	)	000			
<b>68. Accumulated other comprehensive income (loss)</b>		Close FY 2008 (1)				Close FY 2007 <b>(Unrestated)</b> (2)							
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.				
<b>68a. Translation adjustment</b>	2122	<sup>1</sup> \$			000	<sup>2</sup> \$			000				
<b>68b. All other components</b>	2128	<sup>1</sup> \$			000	<sup>2</sup> \$			000				
<b>68c. Total accumulated other comprehensive income (loss)</b> — Equals sum of 68a and 68b	2129	<sup>1</sup> \$			000	<sup>2</sup> \$			000				
<b>69. Other</b> — <i>Specify major items</i>													
	2119	<sup>1</sup> \$			000	<sup>2</sup> \$			000				
<b>70. TOTAL OWNERS' EQUITY</b> — Sum of items 65, 66, 67, 68c and 69 for incorporated U.S. affiliates and those unincorporated U.S. affiliates for which this breakdown is available. For those unincorporated U.S. affiliates that cannot provide a breakdown for items 65 through 69, report total owners' equity in this item. For both incorporated and unincorporated U.S. affiliates, total owners' equity must equal item 63 minus item 64.	2120	<sup>1</sup> \$			000	<sup>2</sup> \$			000				
<b>Section G—CHANGE IN RETAINED EARNINGS (DEFICIT)</b> - If retained earnings (deficit) is not shown as a separate account, show change in total owners' equity.										Bil.	Mil.	Thous.	Dols.
<b>71. Balance, as of close FY ended in 2007, before restatement due to a change in entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles, if any</b> — Enter amount from item 66, column (2); if retained earnings (deficit) is not shown as a separate account, enter amount from item 70, column (2).	2211	<sup>1</sup> \$											000
<b>72. Increase (decrease) due to restatement of FY 2007 closing balance.</b> — <i>Specify reason(s) for change</i>	2212	<sup>1</sup> \$											000
<b>73. FY 2007 closing balance as restated</b> — Item 71 plus item 72.	2213	<sup>1</sup> \$											000
<b>74. Net income (loss)</b> — <i>Enter amount from item 44.</i>	2214	<sup>1</sup> \$											000
<b>75. Dividends or earnings distributed</b> — Incorporated affiliate, enter amount of dividends declared, inclusive of taxes withheld, out of current- or prior-period income, on common and preferred stock, <b>excluding stock dividends</b> . Unincorporated affiliate, enter amount of current- or prior-period net income distributed to owners.	2215	<sup>1</sup> \$											000
<b>76. Other increases (decrease) in retained earnings (deficit), including stock or liquidating dividends, or in total owners' equity if retained earnings (deficit) are not shown as a separate account, including capital contributions (return of capital).</b> — <i>Specify</i>	2217	<sup>1</sup> \$											000
<b>77. FY 2008 closing balance</b> — Sum of items 73, 74, and 76 minus item 75; also must equal item 66, column (1), if retained earnings (deficit) is shown as a separate account, or item 70, column (1), if retained earnings (deficit) is NOT shown as a separate account.	2218	<sup>1</sup> \$											000

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

**Section H—LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT**

Include all land and other property, plant, and equipment **carried anywhere on the U.S. affiliate's balance sheet**, whether or not with the intent of holding and actively using the asset in the operating activity of the business. **Land** refers to any part of the earth's surface. Include land being leased from others under capital leases. **Other property, plant, and equipment includes:** Timber, mineral and like rights owned; all structures, machinery, equipment, special tools, and other depreciable property; construction in progress; capitalized tangible and intangible exploration and development costs; and the capitalized value of timber, mineral, and like rights leased by the affiliate from others under capital leases. On the balance sheet these items may be carried in property, plant, and equipment (item 61) or in other assets (item 62).

Exclude items that the affiliate has sold on a capital lease basis.

	Bil.	Mil.	Thous.	Dols.
<b>SCHEDULE OF CHANGE FROM FY 2007 CLOSING BALANCES TO FY 2008 CLOSING BALANCES</b>				
<b>78. Net book value of land and other property, plant, and equipment at close of FY 2007</b> wherever carried on the balance sheet, before restatement due to a change in entity.	2386	1		000
<b>CHANGES DURING FY 2008</b>				
<b>79. Give amount by which the net book value in item 78 would be restated due to:</b>				
• <b>Change in entity</b> (i.e., due to the acquisition of or merger with another company, or the divestiture of a subsidiary, etc.).				
• <b>Change in accounting methods or principles</b>				
If a decrease, put amount in parentheses.	2387	1		000
<b>80. Expenditures</b> – Include all purchases by, or transfers to, the U.S. affiliate of land and other property, plant, and equipment. <b>Exclude</b> all changes caused by a change in entity or by a change in accounting methods or principles during FY 2008 (include such changes in item 79). <b>Expenditures by the U.S. affiliate for, or transfers into the U.S. affiliate of,</b>				
<b>Land</b> – Report expenditures for land except land held for resale. Report land held for resale in item 84.	2388	1		000
<b>81. Mineral rights, including timber</b> – Report capitalized expenditures to acquire mineral and timber rights. Exclude capitalized expenditures for the exploration and development of natural resources. Include those in item 82.	2389	1		000
<b>82. Property, plant, and equipment other than land and mineral rights</b> – Exclude changes due to mergers and acquisitions. Report them in item 79.)	2390	1		000
<b>83. Depreciation and depletion</b>	2392	1		000
<b>84. Net book value of sales, retirements, impairments, or transfers out of assets defined for inclusion in this section, and other decreases (increases)</b> — INCLUDE expenditures for land held for resale. EXCLUDE amounts relating to the divestiture of U.S. affiliates. Report such amounts in item 79.	2394	1		000
<b>BALANCES AT CLOSE FY 2008</b>				
<b>85. Net book value of land and other property, plant, and equipment at close of FY 2008</b> —Sum of items 78 through 82, minus sum of items 83 and 84.	2395	1		000
<b>86. Accumulated depreciation and depletion</b>	2396	1		000
<b>87. Gross book value of land and other property, plant, and equipment at close of FY 2008</b> , wherever carried on the balance sheet — Sum of items 85 and 86.	2397	1		000
<b>ADDENDUM</b>				
<b>88. Gross book value of land owned</b> — The portion of item 87 that is the gross book value of land owned. Include undeveloped and agricultural land, and also the value of land you own that is located under developed properties such as office buildings, apartment buildings, retail buildings, etc. If your accounting and reporting systems do not separately account for land and building components when buildings sit upon land that you own, provide your best estimate of the gross book value of the land owned.	2356	1		000
<b>89. Expensed petroleum and mining exploration and development expenditures</b> — Include expensed expenditures to acquire or lease mineral rights. Exclude expenditures that are capitalized and expenditures made in prior years that are reclassified in the current year; such expenditures are considered to be expenditures only in the year when initially expended.	2398	1		000

Section I — U.S. TRADE IN GOODS BY U.S. AFFILIATE ON A SHIPPED BASIS

Report the value of goods exported and imported by the U.S. affiliate during the fiscal year that ended in calendar year 2008.

- **Report on a SHIPPED basis, rather than a CHARGED basis.** The shipped basis looks at the physical movement of goods. However, U.S. affiliates normally keep their accounting records on a "charged basis," which may not reflect the physical movement of goods. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. However, if there is a material difference, the "shipped" basis must be used or adjustments must be made to the "charged" basis data to approximate a "shipped" basis. Additional instructions regarding shipped basis available on page xx.
- **Timing** — Only include goods actually shipped during FY 2008 regardless of when the goods were charged or consigned.
- **f.a.s. valuation** — Value goods f.a.s. (free alongside ship) at the port-of-exportation.
  - INCLUDE costs incurred up to the point of loading the goods aboard the export carrier at the port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging cost, and inland freight and insurance.
  - EXCLUDE all subsequent costs such as loading costs, U.S. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.

**INCLUDE:**

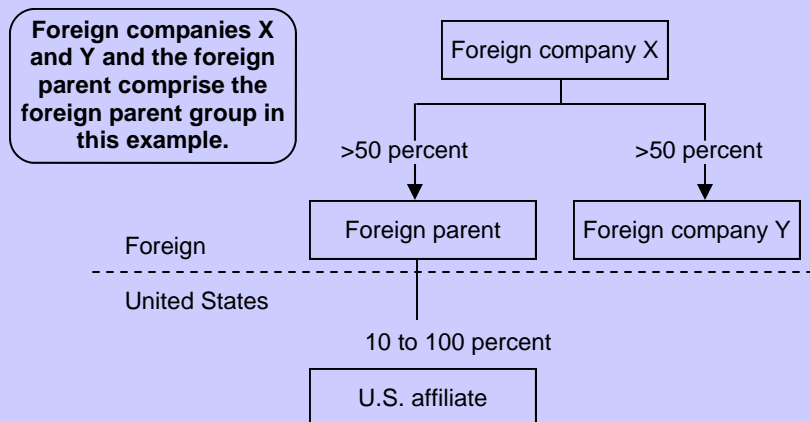
- **Capital goods** (e.g., manufacturing equipment used to produce goods for sale).
- **Consigned goods.** Include when shipped or received even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.
- **Electricity, water, and natural gas.** Report ONLY the value of the product (electricity, water, and natural gas). DO NOT report the service value (transmission and distribution).
- **General use computer software.** Include packaged general use computer software at full transaction value (including both the value of the media on which the software is recorded and the value of the information contained on the media).
- **Goods shipped by an independent carrier or a freight forwarder** to or from the United States at the expense of a U.S. affiliate are, respectively, imports or exports of the U.S. affiliate.

**EXCLUDE:**

- **Services.**
- **In-transit goods.** These are goods that are en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).
- **Ships, planes, railroad rolling stock, and trucks** that were temporarily outside the United States transporting people or merchandise.
- **Customized software** designed to meet the needs of a specific user. This type of software is considered a service and should not be reported as trade in goods.
- **Software transmitted electronically** rather than physically shipped.
- **Negotiated licensing fees** for software to use on networks.

		Bil.	Mil.	Thous.	Dols.
<b>90. Exports by U.S. affiliate to foreign persons or entities</b>					
Shipped by U.S. affiliate to foreign persons (valued f.a.s. U.S. port) — Sum of items 91 through 93	2502	1			000
<b>91.</b> Shipped to foreign parent group(s) (see illustration below)		2			000
<b>92.</b> Shipped to foreign affiliates owned by this U.S. affiliate (see illustration for item 7 on page 3)		3			000
<b>93.</b> Shipped to all other foreign persons or entities		4			000
<b>94. Imports by U.S. affiliate from foreign persons or entities</b>		1			
Shipped to U.S. affiliate by foreign persons (valued f.a.s. foreign port) — Sum of items 95 through 97	2515				000
<b>95.</b> Shipped by foreign parent group(s) (see illustration below)		2			000
<b>96.</b> Shipped by foreign affiliates owned by this U.S. affiliate (see illustration for item 7 on page 3)		3			000
<b>97.</b> Shipped by all other foreign persons or entities		4			000

**EXAMPLE OF FOREIGN PARENT GROUP (items 91 and 95 above)**



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

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

**Section J — SCHEDULE OF EMPLOYMENT BY LOCATION**

Include in this schedule only employees of those U.S. business enterprises that are fully consolidated into the reporting U.S. affiliate. Do not consolidate or include employees of foreign business enterprises or operations, whether incorporated or unincorporated.

**Location** of employees is the U.S. State, territory, or possession in which the person is permanently employed.

The total number of employees reported in item 98 MUST equal the total number of employees reported on page 7 item 34 column (3).

**Item 152— U.S. offshore oil and gas sites:** Use this line to report employment on offshore oil and gas sites located within U.S. claimed territorial waters but NOT located within the territorial waters of a specific state. Employment on offshore oil and gas sites located within the territorial waters of a specific state should be reported in that state. For offshore oil and gas sites located outside U.S. claimed territorial waters, see item 154c to the right.

**Item 154—Foreign:** Except as noted below, do not include employees located outside of the United States in item 154 or elsewhere on the Schedule of Employment By Location.

- a. Employees normally located in the United States who are on a temporary duty assignment outside of the country for one year or less should be reported in the U.S. state, territory, or possession where they are normally located.
- b. Employees normally located in the United States who are on a duty assignment outside of the country for more than one year and carried on the payroll of the domestic U.S. affiliate should be reported in item 154. Exclude these employees from the BE-15 report if they are carried on a foreign payroll.
- c. Use the "foreign" line to report employment at oil and gas sites that (1) are owned by the U.S. affiliate; (2) are located outside of U.S. claimed territorial waters; (3) are not incorporated in a foreign country; (4) are not organized as a branch; and (5) do not otherwise have a physical presence in a foreign country as evidenced by plant and equipment or employees located in a foreign country.

LOCATION	Number of employees at the end of FY 2008
98. TOTAL	2700 <sup>3</sup>
99. Alabama	2701 <sup>3</sup>
100. Alaska	2702 <sup>3</sup>
101. Arizona	2703 <sup>3</sup>
102. Arkansas	2704 <sup>3</sup>
103. California	2705 <sup>3</sup>
104. Colorado	2706 <sup>3</sup>
105. Connecticut	2707 <sup>3</sup>
106. Delaware	2708 <sup>3</sup>
107. Florida	2709 <sup>3</sup>
108. Georgia	2710 <sup>3</sup>
109. Hawaii	2711 <sup>3</sup>
110. Idaho	2712 <sup>3</sup>
111. Illinois	2713 <sup>3</sup>
112. Indiana	2714 <sup>3</sup>
113. Iowa	2715 <sup>3</sup>
114. Kansas	2716 <sup>3</sup>
115. Kentucky	2717 <sup>3</sup>
116. Louisiana	2718 <sup>3</sup>
117. Maine	2719 <sup>3</sup>
118. Maryland	2720 <sup>3</sup>
119. Massachusetts	2721 <sup>3</sup>
120. Michigan	2722 <sup>3</sup>
121. Minnesota	2723 <sup>3</sup>
122. Mississippi	2724 <sup>3</sup>
123. Missouri	2725 <sup>3</sup>
124. Montana	2726 <sup>3</sup>
125. Nebraska	2727 <sup>3</sup>
126. Nevada	2728 <sup>3</sup>
127. New Hampshire	2729 <sup>3</sup>

LOCATION	Number of employees at the end of FY 2008
128. New Jersey	2730 <sup>3</sup>
129. New Mexico	2731 <sup>3</sup>
130. New York	2732 <sup>3</sup>
131. North Carolina	2733 <sup>3</sup>
132. North Dakota	2734 <sup>3</sup>
133. Ohio	2735 <sup>3</sup>
134. Oklahoma	2736 <sup>3</sup>
135. Oregon	2737 <sup>3</sup>
136. Pennsylvania	2738 <sup>3</sup>
137. Rhode Island	2739 <sup>3</sup>
138. South Carolina	2740 <sup>3</sup>
139. South Dakota	2741 <sup>3</sup>
140. Tennessee	2742 <sup>3</sup>
141. Texas	2743 <sup>3</sup>
142. Utah	2744 <sup>3</sup>
143. Vermont	2745 <sup>3</sup>
144. Virginia	2746 <sup>3</sup>
145. Washington	2747 <sup>3</sup>
146. West Virginia	2748 <sup>3</sup>
147. Wisconsin	2749 <sup>3</sup>
148. Wyoming	2750 <sup>3</sup>
149. District of Columbia	2751 <sup>3</sup>
150. Puerto Rico	2752 <sup>3</sup>
151. Virgin Islands	2753 <sup>3</sup>
152. U.S. offshore oil and gas sites – See instruction 152 above.	2756 <sup>3</sup>
153. Other U.S. areas – includes Guam, American Samoa, and all other territories and possessions not separately listed	2754 <sup>3</sup>
154. Foreign – See instruction 154 above.	2758 <sup>3</sup>