



**2009 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD  
MANDATORY — CONFIDENTIAL  
BE-10D (Report for Foreign Affiliate(s))**

<p><b>REPORT ELECTRONICALLY:</b> www.bea.gov/efile</p> <p><b>MAIL REPORTS TO:</b> U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230</p> <p><b>DELIVER REPORTS TO:</b> U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Shipping and Receiving, Section M-100 1441 L Street, NW Washington, DC 20005</p> <p><b>FOR INFORMATION OR ASSISTANCE:</b> E-mail: be10/11@bea.gov Telephone: (202) 606-5566 Fax: (202) 606-5312</p> <p>Please include your BEA Identification Number with all requests.</p> <p>Copies of instructions and blank forms: www.bea.gov</p>	<b>BEA USE ONLY</b>	<b>Reporter ID Number</b>	<b>D</b>
<p><b>1.</b> Name of U.S. Reporter of foreign affiliate(s) — <i>Same as item 1, Form BE-10A</i></p>			

**IMPORTANT**

**Instruction Booklet** — Contains additional instructions, definitions and detailed reporting requirements for completing this form.

**Who Must Report** — The U.S. Reporter must file Form BE-10D for all foreign affiliates for which no one of the items: total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2009 fiscal year. If, however, a foreign affiliate meeting the reporting requirements for Form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.

**NOTE** — If the foreign affiliate is not required to be reported on Form BE-10D, see the reporting requirements for Form BE-10B and BE-10C. The foreign affiliate must be reported on one of those forms.

**Due date** — A complete BE-10 report is due on the following dates:

**May 28**, 2010 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D

**June 30**, 2010 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

**Foreign affiliate's 2009 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 2009. *See Instruction Booklet, Part II.A.*

**Example** — If the financial reporting year ended on March 31, report for the 12-month period ended March 31, **2009**.

**Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. Generally Accepted Accounting Principles (FAS ASC Topic 830 (Formerly FAS 52)). *See Instruction Booklet, Part IV.B.*

**Currency amounts** — Report in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. **EXAMPLE** — If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

If an item is between + or - \$500.00, enter "0." Use parenthesis ( ) to indicate negative numbers.

**Percentages** — Report ownership percentages to a tenth of one percent:

98.7 %

## Instructions for Schedule 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)** — Enter the BEA 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code from the list on page 8. For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2007**. For an inactive affiliate, enter an ISI code based on its last active period. 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 2009 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 2009. If the number of employees at the end of FY 2009 (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 2009. 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, by Industry of Sales or Gross Operating Revenues** — 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.

Affiliates classified in ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 include interest income. Insurance companies with ISI codes 5243 and 5249 should include 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 classification if more than 50 percent of income generated, or expected to be generated, by the affiliate is from non-holding company activities.

**Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate** — Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease (i.e., the lease is for more than one year). **Do not net** receivables and payables. **EXCLUDE** the value of outstanding financial derivatives contracts and any payments or receipts resulting from the settlement of those contracts. (For affiliates that are foreign banking affiliates of U.S. parents that are also banks, do not report debt and other intercompany balances.)

### 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 FAS ASC Topic 320 (Formerly 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 FAS ASC Topic 350 (Formerly 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 FAS ASC Topic 360 (Formerly FAS 144), and
- Goodwill impairment as defined by FAS ASC Topic 350 (Formerly FAS 142).

#### C. Insurance companies —

##### Assets:

1. 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-10 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).

**Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

- Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

0	Name of foreign affiliate and country of location	3	Primary industry code	4	Number of employees	5		6		7		8		9		10		11		12							
						Direct	Indirect	%	%	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.		
1	Name Country	3		4		5	Direct	6	%	7	Mil.	Thous.	8	Mil.	Thous.	9	Mil.	Thous.	10	Mil.	Thous.	11	Mil.	Thous.	12	Mil.	Thous.
2	Name Country	3		4		5	Direct	6	%	7	Mil.	Thous.	8	Mil.	Thous.	9	Mil.	Thous.	10	Mil.	Thous.	11	Mil.	Thous.	12	Mil.	Thous.
3	Name Country	3		4		5	Direct	6	%	7	Mil.	Thous.	8	Mil.	Thous.	9	Mil.	Thous.	10	Mil.	Thous.	11	Mil.	Thous.	12	Mil.	Thous.
4	Name Country	3		4		5	Direct	6	%	7	Mil.	Thous.	8	Mil.	Thous.	9	Mil.	Thous.	10	Mil.	Thous.	11	Mil.	Thous.	12	Mil.	Thous.
5	Name Country	3		4		5	Direct	6	%	7	Mil.	Thous.	8	Mil.	Thous.	9	Mil.	Thous.	10	Mil.	Thous.	11	Mil.	Thous.	12	Mil.	Thous.
6	Name Country	3		4		5	Direct	6	%	7	Mil.	Thous.	8	Mil.	Thous.	9	Mil.	Thous.	10	Mil.	Thous.	11	Mil.	Thous.	12	Mil.	Thous.
7	Name Country	3		4		5	Direct	6	%	7	Mil.	Thous.	8	Mil.	Thous.	9	Mil.	Thous.	10	Mil.	Thous.	11	Mil.	Thous.	12	Mil.	Thous.
8	Name Country	3		4		5	Direct	6	%	7	Mil.	Thous.	8	Mil.	Thous.	9	Mil.	Thous.	10	Mil.	Thous.	11	Mil.	Thous.	12	Mil.	Thous.
9	Name Country	3		4		5	Direct	6	%	7	Mil.	Thous.	8	Mil.	Thous.	9	Mil.	Thous.	10	Mil.	Thous.	11	Mil.	Thous.	12	Mil.	Thous.

Debt and other intercompany balances:  
Owed to U.S. Reporter by foreign affiliate

Net income (loss) after foreign income tax

Sales or gross operating revenues

Total liabilities

Total assets

U.S. Reporter's percentages of ownership

Number of employees

Primary industry code

Name of foreign affiliate and country of location

**(Continued) Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

• Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

Debt and other intercompany balances:  
Owed to U.S. Reporter by foreign affiliate

Net income (loss) after foreign income tax

Sales or gross operating revenues

Total liabilities

Total assets

U.S. Reporter's percentages of ownership

Number of employees

Primary industry code

Name of foreign affiliate and country of location

0	Name	Country	3	4	5	7		8		9		10		11		12	
						Direct	Indirect	Mil.	Thous.								
1	Name	Country	3	4	5	Direct	Indirect	7	8	9	10	11	12	11	12	11	12
2	Name	Country	3	4	5	Direct	Indirect	7	8	9	10	11	12	11	12	11	12
3	Name	Country	3	4	5	Direct	Indirect	7	8	9	10	11	12	11	12	11	12
4	Name	Country	3	4	5	Direct	Indirect	7	8	9	10	11	12	11	12	11	12
5	Name	Country	3	4	5	Direct	Indirect	7	8	9	10	11	12	11	12	11	12
6	Name	Country	3	4	5	Direct	Indirect	7	8	9	10	11	12	11	12	11	12
7	Name	Country	3	4	5	Direct	Indirect	7	8	9	10	11	12	11	12	11	12
8	Name	Country	3	4	5	Direct	Indirect	7	8	9	10	11	12	11	12	11	12
9	Name	Country	3	4	5	Direct	Indirect	7	8	9	10	11	12	11	12	11	12

**(Continued) Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

• Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

Debt and other intercompany balances:  
Owed to U.S. Reporter by foreign affiliate

Net income (loss) after foreign income tax

Sales or gross operating revenues

Total liabilities

Total assets

U.S. Reporter's percentages of ownership

Number of employees

Primary industry code

Name of foreign affiliate and country of location

0	Name	Country	3	4	5	6	7		8		9		10		11		12		
							Direct	Indirect	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
1	Name	Country	3	4	5	6	Direct	Indirect	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
2	Name	Country	3	4	5	6	Direct	Indirect	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
3	Name	Country	3	4	5	6	Direct	Indirect	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
4	Name	Country	3	4	5	6	Direct	Indirect	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
5	Name	Country	3	4	5	6	Direct	Indirect	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
6	Name	Country	3	4	5	6	Direct	Indirect	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
7	Name	Country	3	4	5	6	Direct	Indirect	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
8	Name	Country	3	4	5	6	Direct	Indirect	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
9	Name	Country	3	4	5	6	Direct	Indirect	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.

**(Continued) Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

- Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

Debt and other intercompany balances:  
Owed to U.S. Reporter by foreign affiliate

Net income (loss) after foreign income tax

Sales or gross operating revenues

Total liabilities

Total assets

U.S. Reporter's percentages of ownership

Number of employees

Primary industry code

Name of foreign affiliate and country of location

0 Name

Name of foreign affiliate and country of location		Primary industry code		Number of employees		U.S. Reporter's percentages of ownership		Total assets		Total liabilities		Sales or gross operating revenues		Net income (loss) after foreign income tax		Debt and other intercompany balances: Owed to U.S. Reporter by foreign affiliate		
0	Name	3	2	4	5	7	8	9	10	11	12	11	12	11	12	Mil.	Thous.	Dols.
	Country				Direct	%	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$			
1	Name	3	2	4	5	7	8	9	10	11	12	11	12	11	12			
	Country				Direct	%	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$			
2	Name	3	2	4	5	7	8	9	10	11	12	11	12	11	12			
	Country				Direct	%	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$			
3	Name	3	2	4	5	7	8	9	10	11	12	11	12	11	12			
	Country				Direct	%	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$			
4	Name	3	2	4	5	7	8	9	10	11	12	11	12	11	12			
	Country				Direct	%	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$			
5	Name	3	2	4	5	7	8	9	10	11	12	11	12	11	12			
	Country				Direct	%	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$			
6	Name	3	2	4	5	7	8	9	10	11	12	11	12	11	12			
	Country				Direct	%	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$			
7	Name	3	2	4	5	7	8	9	10	11	12	11	12	11	12			
	Country				Direct	%	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$			
8	Name	3	2	4	5	7	8	9	10	11	12	11	12	11	12			
	Country				Direct	%	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$			
9	Name	3	2	4	5	7	8	9	10	11	12	11	12	11	12			
	Country				Direct	%	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$	000 \$			

Reporter ID number

BEA USE ONLY – Name of U.S. Reporter

**(Continued) Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

• Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

Debt and other intercompany balances:  
Owed to U.S. Reporter by foreign affiliate

Net income (loss) after foreign income tax

Sales or gross operating revenues

Total liabilities

Total assets

U.S. Reporter's percentages of ownership

Number of employees

Primary industry code

Name of foreign affiliate and country of location

0 Name

Country

1 Name

Country

2 Name

Country

3 Name

Country

4 Name

Country

5 Name

Country

6 Name

Country

7 Name

Country

8 Name

Country

9 Name

Country

10 \$

11 \$

12 \$

13 \$

14 \$

15 \$

16 \$

17 \$

18 \$

19 \$

20 \$

21 \$

22 \$

23 \$

24 \$

25 \$

26 \$

27 \$

28 \$

29 \$

30 \$

31 \$

32 \$

33 \$

34 \$

35 \$

36 \$

37 \$

38 \$

39 \$

40 \$

41 \$

42 \$

43 \$

44 \$

45 \$

46 \$

47 \$

48 \$

49 \$

50 \$

51 \$

52 \$

53 \$

54 \$

55 \$

56 \$

57 \$

58 \$

59 \$

60 \$

61 \$

62 \$

63 \$

64 \$

65 \$

66 \$

67 \$

68 \$

69 \$

70 \$

71 \$

72 \$

73 \$

74 \$

75 \$

76 \$

77 \$

78 \$

79 \$

80 \$

81 \$

82 \$

83 \$

84 \$

85 \$

86 \$

87 \$

88 \$

89 \$

90 \$

91 \$

92 \$

93 \$

94 \$

95 \$

96 \$

97 \$

98 \$

99 \$

100 \$

101 \$

102 \$

103 \$

104 \$

105 \$

106 \$

107 \$

108 \$

109 \$

110 \$

111 \$

112 \$

113 \$

114 \$

115 \$

116 \$

117 \$

118 \$

119 \$

120 \$

121 \$

122 \$

123 \$

124 \$

125 \$

126 \$

127 \$

128 \$

129 \$

130 \$

131 \$

132 \$

133 \$

134 \$

135 \$

136 \$

137 \$

138 \$

139 \$

140 \$

141 \$

142 \$

143 \$

144 \$

145 \$

146 \$

147 \$

148 \$

149 \$

150 \$

151 \$

152 \$

153 \$

154 \$

155 \$

156 \$

157 \$

158 \$

159 \$

160 \$

161 \$

162 \$

163 \$

164 \$

165 \$

166 \$

167 \$

168 \$

169 \$

170 \$

171 \$

172 \$

173 \$

174 \$

175 \$

176 \$

177 \$

178 \$

179 \$

180 \$

181 \$

182 \$

183 \$

184 \$

185 \$

186 \$

187 \$

188 \$

189 \$

190 \$

191 \$

192 \$

193 \$

194 \$

195 \$

196 \$

197 \$

198 \$

199 \$

200 \$

201 \$

202 \$

203 \$

204 \$

205 \$

206 \$

207 \$

208 \$

209 \$

210 \$

211 \$

212 \$

213 \$

214 \$

215 \$

216 \$

217 \$

218 \$

219 \$

220 \$

221 \$

222 \$

223 \$

224 \$

225 \$

226 \$

227 \$

228 \$

229 \$

230 \$

231 \$

232 \$

233 \$

234 \$

235 \$

236 \$

237 \$

238 \$

239 \$

240 \$

241 \$

242 \$

243 \$

244 \$

245 \$

246 \$

247 \$

248 \$

249 \$

250 \$

251 \$

252 \$

253 \$

254 \$

255 \$

256 \$

257 \$

258 \$

259 \$

260 \$

261 \$

262 \$

263 \$

264 \$

265 \$

266 \$

267 \$

268 \$

269 \$

270 \$

271 \$

272 \$

273 \$

274 \$

275 \$

276 \$

277 \$

278 \$

279 \$

280 \$

281 \$

## SUMMARY OF INDUSTRY CLASSIFICATIONS

### 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

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  
 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, 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, DURABLE GOODS

4231 Motor vehicles and motor vehicle parts and supplies  
 4232 Furniture and home furnishing  
 4233 Lumber and other construction materials  
 4234 Professional and commercial equipment and supplies  
 4235 Metal and mineral (except petroleum)  
 4236 Electrical and electronic goods  
 4237 Hardware, and plumbing and heating equipment and supplies  
 4238 Machinery, equipment, and supplies  
 4239 Miscellaneous durable goods

### WHOLESALE TRADE, NON-DURABLE GOODS

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

### WHOLESALE TRADE, 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  
 4431 Electronics and appliance  
 4440 Building material and garden equipment and supplies dealers  
 4450 Food and beverage  
 4461 Health and personal care  
 4471 Gasoline stations  
 4480 Clothing and clothing accessories  
 4510 Sporting goods, hobby, book, and music  
 4520 General merchandise  
 4530 Miscellaneous store retailers  
 4540 Non-store 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  
 4870 Scenic and sightseeing transportation  
 4880 Support activities for 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 finance 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, 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

### 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