

FORM **BE-140**
(8-2009)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

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

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

10001	1	Company name			
10002	1	Contact			
10003	1	Street			
10004	1	City	10005	State	10006 1 ZIP Code

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

How to file:

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

By filing electronically at: www.bea.gov/efile

Mailing form to: U.S. Department of Commerce
Bureau of Economic Analysis
BE-50(SSB)
Washington, DC 20230

Delivering form to: U.S. Department of Commerce
Bureau of Economic Analysis
BE-50(SSB)
Shipping and Receiving Section M-100
1441 L Street, NW
Washington, DC 20005

Or faxing form to: (202) 606-5318

Part 1

1 Person to consult concerning questions about this report

10007	1	Name
10008	1	Title
10009	1	Telephone number ()
10010	1	FAX number ()
10011	1	E-mail address

2 May FAX and/or email be used in correspondence between your enterprise and BEA, including FAXed reports, and/or to discuss questions relating to this survey that may contain information about your company that you may consider confidential? (Note: The Internet and telephone systems are not secure means of transmitting confidential information unless it is encrypted. If you choose to communicate with BEA via FAX or electronic mail, BEA cannot guarantee the security of the information during the transmission, but will treat information we receive as confidential in accordance with Section (5) of the International Investment and Trade in Services Survey Act.

Email: 1 Yes 2 No
 FAX: 1 Yes 2 No

3 Certification — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with V.G of the General Instructions, estimates may have been prepared where the data are not available from customary accounting records or precise data could not be obtained without undue burden.

Authorized official's signature

Print or type name	Date
Title	

Part 2

4 What period does this report cover?

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

10013	Month	Day	Year
Beginning date	1		

	Month	Day	Year
Ending date	2		2008

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

10014	1			
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6 What is the primary Employer Identification Number used by the U.S. Reporter to file U.S. income or payroll taxes?

10015	1																		
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7 Was the U.S. Reporter in existence during the entire reporting period?

10016	<input checked="" type="checkbox"/> 1 Yes
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2 No – If you were purchased by another U.S. insurance company and you are consolidated into its BE-140, then complete the box below and stop here. Otherwise, complete the report, or in the space at the bottom of this page, explain why you were not in existence for the entire period.

1 Name		
1 Address — Number and street		
1 City	2 State	3 ZIP Code

8 What is your principal line of insurance?

10017	<input type="checkbox"/> 1 Life insurance
	<input type="checkbox"/> 2 Property and casualty insurance
	<input type="checkbox"/> 3 Other — Specify

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9 What best describes your organization?

10018	<input type="checkbox"/> 1 Insurance company
	<input type="checkbox"/> 2 Insurance broker
	<input type="checkbox"/> 3 Insurance Group — Please attach a list of member companies that are consolidated in this report

Comments

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Part 3

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

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

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

20010 1 **1** Yes – Report mandatory transactions in Section 1 of the appropriate schedule or please report voluntary transactions in Section II of the appropriate schedules.

2 No – Stop here and return pages 1 through 3 according to the instruction on page 1.

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

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

20011 1 **1** Yes – Go to question 13

2 No

13 Can you separately identify these finite reinsurance transactions?

20012 1 **1** Yes – Go to question 14

2 No

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

20013

Reinsurance premiums ceded or assumed under finite insurance contracts in 2008	
Assumed from a foreign insurance company	Ceded to a foreign insurance company
1	2

SCHEDULE A — Reinsurance Transactions with Foreign Affiliates

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

21000 (1) Foreign affiliates

Country	BEA USE ONLY		Premiums earned on reinsurance assumed from insurance companies resident abroad (3)	Losses incurred on reinsurance assumed from insurance companies resident abroad (4)	Premiums incurred on reinsurance ceded to insurance companies resident abroad (5)	Losses recovered on reinsurance ceded to insurance companies resident abroad (6)
	(1)	(2)				
Section I – Mandatory data	1	2	3	4	5	6
1. Total, lines 2–32 this page 001						
2. Australia 002	1	2	3	4	5	6
3. Barbados 003	1	2	3	4	5	6
4. Belgium 004	1	2	3	4	5	6
5. Bermuda 005	1	2	3	4	5	6
6. Brazil 006	1	2	3	4	5	6
7. Canada 007	1	2	3	4	5	6
8. Cayman Islands 008	1	2	3	4	5	6
9. Denmark 009	1	2	3	4	5	6
10. Finland 010	1	2	3	4	5	6
11. France 011	1	2	3	4	5	6
12. Germany 012	1	2	3	4	5	6
13. Ireland 013	1	2	3	4	5	6
14. Italy 014	1	2	3	4	5	6
15. Japan 015	1	2	3	4	5	6
16. Korea, South 016	1	2	3	4	5	6
17. Mexico 017	1	2	3	4	5	6
18. Netherlands 018	1	2	3	4	5	6
19. Norway 019	1	2	3	4	5	6
20. Spain 020	1	2	3	4	5	6
21. Sweden 021	1	2	3	4	5	6
22. Switzerland 022	1	2	3	4	5	6
23. United Kingdom 023	1	2	3	4	5	6
Other — Specify country (Use supplemental copied sheets as necessary)						
24. 024	1	2	3	4	5	
25. 025	1	2	3	4	5	6
26. 026	1	2	3	4	5	6
27. 027	1	2	3	4	5	6
28. 028	1	2	3	4	5	6
29. 029	1	2	3	4	5	6
30. 030	1	2	3	4	5	6
31. 031	1	2	3	4	5	6
Section II 032	1	2	3	4	5	6
32. Voluntary data – Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00						
	709					

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

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

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

Country	BEA USE ONLY		Premiums earned on reinsurance assumed from insurance companies resident abroad	Losses incurred on reinsurance assumed from insurance companies resident abroad	Premiums incurred on reinsurance ceded to insurance companies resident abroad	Losses recovered on reinsurance ceded to insurance companies resident abroad
	(1)	(2)				
Section I – Mandatory data	1	2	3	4	5	6
1. Total, lines 2–32 this page 001						
2. Australia 002	1	2	3	4	5	6
3. Barbados 003	1	2	3	4	5	6
4. Belgium 004	1	2	3	4	5	6
5. Bermuda 005	1	2	3	4	5	6
6. Brazil 006	1	2	3	4	5	6
7. Canada 007	1	2	3	4	5	6
8. Cayman Islands 008	1	2	3	4	5	6
9. Denmark 009	1	2	3	4	5	6
10. Finland 010	1	2	3	4	5	6
11. France 011	1	2	3	4	5	6
12. Germany 012	1	2	3	4	5	6
13. Ireland 013	1	2	3	4	5	6
14. Italy 014	1	2	3	4	5	6
15. Japan 015	1	2	3	4	5	6
16. Korea, South 016	1	2	3	4	5	6
17. Mexico 017	1	2	3	4	5	6
18. Netherlands 018	1	2	3	4	5	6
19. Norway 019	1	2	3	4	5	6
20. Spain 020	1	2	3	4	5	6
21. Sweden 021	1	2	3	4	5	6
22. Switzerland 022	1	2	3	4	5	6
23. United Kingdom 023	1	2	3	4	5	6
Other — Specify country (Use supplemental copied sheets as necessary)						
24. 024	1	2	3	4	5	6
25. 025	1	2	3	4	5	6
26. 026	1	2	3	4	5	6
27. 027	1	2	3	4	5	6
28. 028	1	2	3	4	5	6
29. 029	1	2	3	4	5	6
30. 030	1	2	3	4	5	6
31. 031	1	2	3	4	5	6
Section II 032	1	2	3	4	5	6
32. Voluntary Data – Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00						
	709					

SCHEDULE A — Reinsurance Transactions with Unaffiliated Foreign Persons

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

23000 (3) ¹ Unaffiliated foreign persons

Country	BEA USE ONLY		Premiums earned on reinsurance assumed from insurance companies resident abroad	Losses incurred on reinsurance assumed from insurance companies resident abroad	Premiums incurred on reinsurance ceded to insurance companies resident abroad	Losses recovered on reinsurance ceded to insurance companies resident abroad
	(1)	(2)	(3)	(4)	(5)	(6)
Section I – Mandatory data	1	2	3	4	5	6
1. Total, lines 2-32 this page	001					
2. Australia	002	1 601	2 3	4	5	6
3. Barbados	003	1 251	2 3	4	5	6
4. Belgium	004	1 302	2 3	4	5	6
5. Bermuda	005	1 252	2 3	4	5	6
6. Brazil	006	1 202	2 3	4	5	6
7. Canada	007	1 100	2 3	4	5	6
8. Cayman Islands	008	1 266	2 3	4	5	6
9. Denmark	009	1 305	2 3	4	5	6
10. Finland	010	1 306	2 3	4	5	6
11. France	011	1 307	2 3	4	5	6
12. Germany	012	1 308	2 3	4	5	6
13. Ireland	013	1 313	2 3	4	5	6
14. Italy	014	1 314	2 3	4	5	6
15. Japan	015	1 614	2 3	4	5	6
16. Korea, South	016	1 626	2 3	4	5	6
17. Mexico	017	1 213	2 3	4	5	6
18. Netherlands	018	1 319	2 3	4	5	6
19. Norway	019	1 320	2 3	4	5	6
20. Spain	020	1 323	2 3	4	5	6
21. Sweden	021	1 324	2 3	4	5	6
22. Switzerland	022	1 325	2 3	4	5	6
23. United Kingdom	023	1 327	2 3	4	5	6
Other — Specify country (Use supplemental copied sheets as necessary)						
24.	024	1	2 3	4	5	
25.	025	1	2 3	4	5	6
26.	026	1	2 3	4	5	6
27.	027	1	2 3	4	5	6
28.	028	1	2 3	4	5	6
29.	029	1	2 3	4	5	6
30.	030	1	2 3	4	5	6
31.	031	1	2 3	4	5	6
Section II	032	1	2 3	4	5	6
32. Voluntary data – Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00		709				

SCHEDULE B — Other Insurance Transactions with Foreign Affiliates

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

31000 (1) Foreign affiliates

Country	BEA USE ONLY		Premiums earned on primary insurance sold to foreign persons	Losses incurred on primary insurance sold to foreign persons	Auxiliary insurance services receipts	Auxiliary insurance services payments
	(1)	(2)	(3)	(4)	(5)	(6)
Section I – Mandatory data	1	2	3	4	5	6
1. Total, lines 2–32 this page	001					
2. Australia	002	1 601	2 3	4	5	6
3. Barbados	003	1 251	2 3	4	5	6
4. Belgium	004	1 302	2 3	4	5	6
5. Bermuda	005	1 252	2 3	4	5	6
6. Brazil	006	1 202	2 3	4	5	6
7. Canada	007	1 100	2 3	4	5	6
8. Cayman Islands	008	1 266	2 3	4	5	6
9. Denmark	009	1 305	2 3	4	5	6
10. Finland	010	1 306	2 3	4	5	6
11. France	011	1 307	2 3	4	5	6
12. Germany	012	1 308	2 3	4	5	6
13. Ireland	013	1 313	2 3	4	5	6
14. Italy	014	1 314	2 3	4	5	6
15. Japan	015	1 614	2 3	4	5	6
16. Korea, South	016	1 626	2 3	4	5	6
17. Mexico	017	1 213	2 3	4	5	6
18. Netherlands	018	1 319	2 3	4	5	6
19. Norway	019	1 320	2 3	4	5	6
20. Spain	020	1 323	2 3	4	5	6
21. Sweden	021	1 324	2 3	4	5	6
22. Switzerland	022	1 325	2 3	4	5	6
23. United Kingdom	023	1 327	2 3	4	5	6
Other — Specify country (Use supplemental copied sheets as necessary)						
24.	024	1 2	3	4	5	
25.	025	1 2	3	4	5	6
26.	026	1 2	3	4	5	6
27.	027	1 2	3	4	5	6
28.	028	1 2	3	4	5	6
29.	029	1 2	3	4	5	6
30.	030	1 2	3	4	5	6
31.	031	1 2	3	4	5	6
Section II	032	1 2	3	4	5	6
32. Voluntary data – Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00		709				

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

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

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

Country	BEA USE ONLY		Premiums earned on primary insurance sold to foreign persons	Losses incurred on primary insurance sold to foreign persons	Auxiliary insurance services receipts	Auxiliary insurance services payments
	(1)	(2)	(3)	(4)	(5)	(6)
Section I – Mandatory data	1	2	3	4	5	6
1. Total, lines 2–32 this page	001					
2. Australia	002	1 601	2 3	4	5	6
3. Barbados	003	1 251	2 3	4	5	6
4. Belgium	004	1 302	2 3	4	5	6
5. Bermuda	005	1 252	2 3	4	5	6
6. Brazil	006	1 202	2 3	4	5	6
7. Canada	007	1 100	2 3	4	5	6
8. Cayman Islands	008	1 266	2 3	4	5	6
9. Denmark	009	1 305	2 3	4	5	6
10. Finland	010	1 306	2 3	4	5	6
11. France	011	1 307	2 3	4	5	6
12. Germany	012	1 308	2 3	4	5	6
13. Ireland	013	1 313	2 3	4	5	6
14. Italy	014	1 314	2 3	4	5	6
15. Japan	015	1 614	2 3	4	5	6
16. Korea, South	016	1 626	2 3	4	5	6
17. Mexico	017	1 213	2 3	4	5	6
18. Netherlands	018	1 319	2 3	4	5	6
19. Norway	019	1 320	2 3	4	5	6
20. Spain	020	1 323	2 3	4	5	6
21. Sweden	021	1 324	2 3	4	5	6
22. Switzerland	022	1 325	2 3	4	5	6
23. United Kingdom	023	1 327	2 3	4	5	6
Other — Specify country (Use supplemental copied sheets as necessary)						
24.	024	1	2 3	4	5	
25.	025	1	2 3	4	5	6
26.	026	1	2 3	4	5	6
27.	027	1	2 3	4	5	6
28.	028	1	2 3	4	5	6
29.	029	1	2 3	4	5	6
30.	030	1	2 3	4	5	6
31.	031	1	2 3	4	5	6
Section II	032	1	2 3	4	5	6
32. Voluntary data – Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00		709				

SCHEDULE B — Other Insurance Transactions with Unaffiliated Foreign Persons

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

33000 (1) ¹ Unaffiliated foreign persons

Country	BEA USE ONLY		Premiums earned on primary insurance sold to foreign persons	Losses incurred on primary insurance sold to foreign persons	Auxiliary insurance services receipts	Auxiliary insurance services payments
	(1)	(2)	(3)	(4)	(5)	(6)
Section I – Mandatory data	1	2	3	4	5	6
1. Total, lines 2–32 this page	001					
2. Australia	002	1 601	2 3	4	5	6
3. Barbados	003	1 251	2 3	4	5	6
4. Belgium	004	1 302	2 3	4	5	6
5. Bermuda	005	1 252	2 3	4	5	6
6. Brazil	006	1 202	2 3	4	5	6
7. Canada	007	1 100	2 3	4	5	6
8. Cayman Islands	008	1 266	2 3	4	5	6
9. Denmark	009	1 305	2 3	4	5	6
10. Finland	010	1 306	2 3	4	5	6
11. France	011	1 307	2 3	4	5	6
12. Germany	012	1 308	2 3	4	5	6
13. Ireland	013	1 313	2 3	4	5	6
14. Italy	014	1 314	2 3	4	5	6
15. Japan	015	1 614	2 3	4	5	6
16. Korea, South	016	1 626	2 3	4	5	6
17. Mexico	017	1 213	2 3	4	5	6
18. Netherlands	018	1 319	2 3	4	5	6
19. Norway	019	1 320	2 3	4	5	6
20. Spain	020	1 323	2 3	4	5	6
21. Sweden	021	1 324	2 3	4	5	6
22. Switzerland	022	1 325	2 3	4	5	6
23. United Kingdom	023	1 327	2 3	4	5	6
Other — Specify country (Use supplemental copied sheets as necessary)						
24.	024	1	2 3	4	5	
25.	025	1	2 3	4	5	6
26.	026	1	2 3	4	5	6
27.	027	1	2 3	4	5	6
28.	028	1	2 3	4	5	6
29.	029	1	2 3	4	5	6
30.	030	1	2 3	4	5	6
31.	031	1	2 3	4	5	6
Section II	032	1	2 3	4	5	6
32. Voluntary data – Complete if total transactions for each of the types of insurance transaction listed on Page 3 were less than \$2,000,000.00		709				

GENERAL INSTRUCTIONS

Public reporting burden for this BE-140 report is estimated to average 8 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Chief, Balance of Payments Division (BE-58), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0073, Washington, DC 20503.

Purpose — Reports on this form are required to obtain reliable and up-to-date information on transactions between U.S. insurance companies and foreign persons. The data will be used in compiling the U.S. international transactions accounts. The information will also be used to formulate U.S. policy, and to analyze the impact of that policy and the policies of foreign countries, on such international transactions.

Authority — This survey is being conducted under the authority of the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended – hereinafter "the Act"), and the filing of reports is mandatory under section 5(b)(2) of the Act (22 U.S.C. 3104). Regulations for the survey may be found in 15 CFR Part 801.

Penalties — Whoever fails to report may be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. The civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 CFR 6.4. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment, or both. (See 22 U.S.C. 3105.) Notwithstanding the above, a U.S. person is not subject to any penalty for failure to report if a valid Office of Management and Budget (OMB) control number is not displayed on the form; such a number (0608-0073) is displayed at the top of the first page of this form.

Confidentiality — The Act provides that your report to this Bureau is CONFIDENTIAL and may be used only for analytical and statistical purposes. Without your prior written permission, the information filed in your report CANNOT be presented in a manner that allows it to be individually identified. Your report CANNOT be used for purposes of taxation, investigation, or regulation. Copies retained in your files are immune from legal process.

I. WHO IS TO REPORT AND GENERAL COVERAGE

A. Who must report

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

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

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

2. **Exemption** — A U.S. person receiving this form from BEA is not required to report data if it does not meet the mandatory reporting requirements. However, it must complete and return Parts 1, 2, and 3.
- B. Transactions involving a broker** — At times, insurance transactions between a U.S. person and a foreign person may be arranged by, billed through, or otherwise facilitated by, a broker, agent, or intermediary. In order to avoid duplication, the data should be reported by the insurance company assuming the risk or recovering or paying the loss. Brokers, agents, and intermediaries are generally not to report.

II. WHAT TO REPORT

- A.** Report transactions with affiliated foreign persons as well as with unaffiliated foreign persons (see **Definitions IV.J and K**). **Please file the appropriate schedules to report transactions with (1) your foreign affiliates, (2) your foreign parent(s), and other members of the affiliated foreign group, and (3) unaffiliated foreign persons.**
- B.** Report transactions with alien insurance groups, whether or not funds remitted to and from these organizations are cleared through their American Trust Funds.
- C.** Note that the criterion for reporting is whether the transaction is between a U.S. person and a foreign person. It is immaterial whether the assets insured are located in the United States or abroad.
- D.** Report transactions with U.S. affiliates of foreign firms **for the account of their foreign parent firm**. (Report them on the schedule covering your transactions with unaffiliated foreign persons.)
- E.** Report transactions with foreign persons made by your foreign affiliate **for your account**. (Report them on the schedule covering your transactions with unaffiliated foreign persons.)

III. WHAT NOT TO REPORT

- A.** Do **not** report transactions with U.S. affiliates of foreign firms for their own account. Transactions with these U.S. affiliates are considered domestic-to-domestic for purposes of this survey.
- B.** Do **not** report transactions with foreign persons made by your foreign affiliates **for their own account**.
- C.** Do **not** report premiums to, or losses from, foreign insurance companies on primary or direct insurance. Premiums on such insurance purchased from foreign insurance companies are to be reported on Form BE-120, Benchmark Survey of Transactions in Selected Services and Intangible Assets with Foreign Persons, and on Form BE-125, Quarterly Survey of Transactions in Selected Services and Intangible Assets with Foreign Persons. Copies of these surveys can be downloaded from BEA's web site at <http://www.bea.gov/surveys/iussurv.htm>.

GENERAL INSTRUCTIONS — Continued

IV. DEFINITIONS

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

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

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

D. Person means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the U.S. Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government sponsored agency).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

V. REPORTING PROCEDURES

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

B. Calendar year — You must report on a calendar year basis.

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

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

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

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

G. Estimates — If actual figures are not available, report estimates and label them as such. When data items cannot be fully subdivided as required, report totals and an estimated breakdown of the totals.

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

GENERAL INSTRUCTIONS — Continued

VI. SPECIFIC ITEM INSTRUCTIONS

Schedule A

For property and casualty insurance companies

Calculate columns (3) and (5) as follows: Premiums written (column 3) or ceded (column 5) during 2008, plus unearned premiums at the beginning of 2008, minus unearned premiums at the end of 2008. Report premiums net of cancellations. Report premium gross of commissions and profit commissions paid to or received from foreign persons, including commissions initially paid to or received from a U.S. intermediary (agent or broker) of a foreign person.

Calculate columns (4) and (6) as follows: Losses paid (column 4) or recovered (column 6) during 2008, plus case reserves at the end of 2008, plus losses incurred but not reported at the end of 2008, minus case reserves at the beginning of 2008, minus losses incurred but not reported at the beginning of 2008. Losses paid or recovered should not include loss adjustment expenses (reportable on Schedule B as auxiliary insurance services).

For life insurance companies

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

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

Schedule B

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

Report premiums (column 3) as follows: Premiums written during 2008, plus unearned premiums at the beginning of 2008, minus unearned premiums at the end of 2008. Report premiums net of cancellations. Report premium gross of commissions and profit commissions paid to or received from foreign persons, including commissions initially paid to or received from a U.S. intermediary (agent or broker) of a foreign person.

Report losses paid (column 4) as follows: Losses during 2008, plus case reserves at the end of 2008, plus losses incurred but not reported at the end of 2008, minus case reserves at the beginning of 2008, minus losses incurred but not reported at the beginning of 2008. Losses incurred or recovered should not include loss adjustment expenses (reportable under column 6).

For life insurance companies

Report premiums earned (column 3). These amounts should be adjusted for changes in due, deferred, and advanced premiums for 2008. Report premium gross of commissions and profit commissions paid to foreign persons, including commissions initially paid to a U.S. intermediary (agent or broker) of a foreign person.

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

Auxiliary insurance services

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

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, QUARRYING, AND OIL AND GAS EXTRACTION

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

UTILITIES

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

CONSTRUCTION

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

MANUFACTURING

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

MERCHANT WHOLESALERS, DURABLE GOODS

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

MERCHANT WHOLESALERS, NONDURABLE GOODS

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

ELECTRONIC MARKETS AND AGENTS AND BROKERS

- 4251 Wholesale electronic markets and agents and brokers

RETAIL TRADE

- 4410 Motor vehicle and parts dealers
- 4420 Furniture and home furnishings stores
- 4431 Electronics and appliance stores
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage stores
- 4461 Health and personal care stores
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories stores
- 4510 Sporting goods, hobby, book, and music stores
- 4520 General merchandise stores

SUMMARY OF INDUSTRY CLASSIFICATIONS – Continued

4530 Miscellaneous store retailers
4540 Nonstore retailers

TRANSPORTATION AND WAREHOUSING

4810 Air transportation
4821 Rail transportation
4833 Petroleum tanker operations
4839 Other water transportation
4840 Truck transportation
4850 Transit and ground passenger transportation
4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
4868 Other pipeline transportation
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 financial vehicles

REAL ESTATE AND RENTAL AND LEASING

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

MANAGEMENT OF COMPANIES AND ENTERPRISES

5512 Holding companies, except bankholding companies
5513 Corporate, subsidiary, and regional management offices

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

5611 Office administrative services
5612 Facilities support services
5613 Employment services
5614 Business support services
5615 Travel arrangement and reservation services
5616 Investigation and security services
5617 Services to buildings and dwellings
5619 Other support services
5620 Waste management and remediation services

EDUCATIONAL SERVICES

6110 Educational services

HEALTH CARE AND SOCIAL ASSISTANCE

6210 Ambulatory health care services
6220 Hospitals
6230 Nursing and residential care facilities
6240 Social assistance services

ARTS, ENTERTAINMENT, AND RECREATION

7110 Performing arts, spectator sports, and related industries
7121 Museums, historical sites, and similar institutions
7130 Amusement, gambling, and recreation industries

ACCOMMODATION AND FOOD SERVICES

7210 Accommodation
7220 Food services and drinking places

OTHER SERVICES

8110 Repair and maintenance
8120 Personal and laundry services
8130 Religious, grantmaking, civic, professional, and similar organizations

PUBLIC ADMINISTRATION

9200 Public administration

**OVERFLOW SHEET FOR SCHEDULE A OF FORM BE-140, BENCHMARK
SURVEY OF INSURANCE TRANSACTIONS BY U.S. INSURANCE COMPANIES
WITH FOREIGN PERSONS**

Company Name _____

Control Number _____

This schedule covers transactions with - Mark (X)

- (1) Foreign affiliates
- (2) Foreign parent(s) and other members of the AFG
- (3) Unaffiliated foreign persons

Overflow Page # _____ of _____

Country	BEA USE ONLY	Premiums earned on reinsurance assumed from insurance companies resident abroad	Losses incurred on reinsurance assumed from insurance companies resident abroad	Premiums incurred on reinsurance ceded to insurance companies resident abroad	Losses recovered on reinsurance ceded to insurance companies resident abroad
		(3)	(4)	(5)	(6)
Country total for this page 1001 (sum of 33-54)	2	3	4	5	6
0331	2	3	4	5	6
0341	2	3	4	5	6
0351	2	3	4	5	6
0361	2	3	4	5	6
0371	2	3	4	5	6
0381	2	3	4	5	6
0391	2	3	4	5	6
0401	2	3	4	5	6
0411	2	3	4	5	6
0421	2	3	4	5	6
0431	2	3	4	5	6
0441	2	3	4	5	6
0451	2	3	4	5	6
0461	2	3	4	5	6
0471	2	3	4	5	6
0481	2	3	4	5	6
0491	2	3	4	5	6
0501	2	3	4	5	6
0511	2	3	4	5	6
0521	2	3	4	5	6
0531	2	3	4	5	6
0541	2	3	4	5	6

Note: You may use this Overflow Sheet if there is insufficient space on the Form BE-140, Schedule A, to list every individual foreign country with which you had transactions.

The Overflow sheet is also available in Microsoft Excel format. If you wish to receive a copy of the Excel file, send an e-mail message to be-140@bea.gov with your request and we will reply to you with the file attached to our message.

**OVERFLOW SHEET FOR SCHEDULE B OF FORM BE-140, BENCHMARK
SURVEY OF INSURANCE TRANSACTIONS BY U.S. INSURANCE COMPANIES
WITH FOREIGN PERSONS**

Company Name _____

Control Number _____

This schedule covers transactions with - Mark (X)

- (1) Foreign affiliates
- (2) Foreign parent(s) and other members of the AFG
- (3) Unaffiliated foreign persons

Overflow Page # _____ of _____

Country	BEA USE ONLY			Premiums earned on primary insurance sold to foreign persons (3)	Losses incurred on primary insurance sold to foreign persons (4)	Auxiliary insurance services receipts (5)	Auxiliary insurance services payments (6)
	1	2	3				
Country total for this page 001 (sum of 33-54)	1	2	3	4	5	6	
0331	2	3		4	5	6	
0341	2	3		4	5	6	
0351	2	3		4	5	6	
0361	2	3		4	5	6	
0371	2	3		4	5	6	
0381	2	3		4	5	6	
0391	2	3		4	5	6	
0401	2	3		4	5	6	
0411	2	3		4	5	6	
0421	2	3		4	5	6	
0431	2	3		4	5	6	
0441	2	3		4	5	6	
0451	2	3		4	5	6	
0461	2	3		4	5	6	
0471	2	3		4	5	6	
0481	2	3		4	5	6	
0491	2	3		4	5	6	
0501	2	3		4	5	6	
0511	2	3		4	5	6	
0521	2	3		4	5	6	
0531	2	3		4	5	6	
0541	2	3		4	5	6	

Note: You may use this Overflow Sheet if there is insufficient space on the Form BE-140, Schedule B, to list every individual foreign country with which you had transactions.

The Overflow sheet is also available in Microsoft Excel format. If you wish to receive a copy of the Excel file, send an e-mail message to be-140@bea.gov with your request and we will reply to you with the file attached to our message.