

REUTERS FUNDAMENTALS

GLOSSARY



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About This Document

Intended Readership

This publication is for use by clients of the Reuters Fundamentals database.

In This Document

This *Glossary* primarily explains the terminology and methodology used in collecting and publishing data from the Reuters Fundamentals database.

Chapter 1 provides a brief introduction to this publication and to the history of the Reuters Fundamentals database. It contains information about the depth and breadth of data available from Thomson Reuters Company Content, and the process and sources used in collecting this data.

Chapter 2 discusses the methodology for collecting data from financial statements for the Reuters Fundamentals database.

Chapter 3 discusses one of the key concepts behind Reuters Fundamentals: Company Specific versus Standardized Financials.

Chapter 4 contains the definitions of the standardized financial statement items from the Reuters Fundamentals database. When comparing financials for multiple companies, users find it practical to use a standard set of concepts that can be applied to various companies. Reuters Fundamentals uses such a set of standard concepts during its data collection process, and the definitions for these concepts are contained in Chapter 4. A brief guide to the definitions is provided.

Chapter 5 presents a complete list of codes for easier reference.

Feedback

While every effort has been made to keep this Glossary up-to-date, we make modifications to the definitions in this publication on a periodic basis as Reuters Fundamentals keeps up with new accounting rules and policies implemented by regulators and reporting entities. In addition, we update the User Guide to reflect some of the particulars of our treatment of non-US companies when these differ from the treatment of US companies. Updated User Guides are available electronically upon request.

For further product information please visit the Reuters Knowledge Direct site at http://www.thomsonreuters.com/products_services/financial/Fundamentals.

If you have any comments on this document please use the Contact Us link at http://www.thomsonreuters.com/business_units/financial/contactus?bu=financial.

Chapter 1 Introduction

This publication is for use by clients of the Reuters Fundamentals database. Clients may access this database using a Thomson Reuters application (Thomson Reuters Knowledge for Investment Management and others), via direct data feeds (Thomson Reuters Knowledge Direct), or through one of our partners. The primary purpose of this document is to detail the methodology and terminology employed in collecting and publishing information contained in the Reuters Fundamentals database.

The Reuters Fundamentals database, consisting of financial and non-financial information on over 79,000 companies worldwide (54,300 active and 25,500 inactive companies), began with the creation of the Market Guide database in 1983. The primary philosophies behind the database are:

- Easy reconciliation to source documents
- Depth of information for detailed analysis
- Comparability across companies

Market Guide was acquired by Multex in 2000, and Multex in turn was acquired by Reuters in 2003.

In keeping with the above guidelines, financial data is collected in an “as reported” and “company specific” manner. The “as reported” aspect indicates that financial values are not adjusted or changed. The “company specific” aspect indicates that Thomson Reuters is able to collect and display financial statement information while retaining each company’s line item descriptions, currencies, periods, and so on.

Some of the key benefits of the Reuters Fundamentals database include:

- Company Specific financials, which allow users to see all of the details provided by companies in their financial statements
- Standardized financials, which allow users to compare across companies
- Availability of both Restated and Originally reported financials
- Consistency with other Reuters Company Databases, such as Reuters Estimates and Business Intelligence databases

Reuters Fundamentals data is accessible over a large number of channels and platforms. This data is available via direct data feeds, API’s and various Thomson Reuters and third-party applications and platforms. It is important to note that all of these applications and platforms may not always contain financials with all of the features listed in this document. Certain applications may cater to certain clientele that may not have use for certain features. In addition, various applications may use different terminology to describe some of the features or codes described in this publication. Users should consult with their account manager if clarification is required on these issues.

Content

Reuters Fundamentals includes a number of financial and non-financial data sets, such as

Company Financials: All financial line items reported by companies on the annual and interim financial statements (income statement, balance sheet, statement of cash flow). This information is available in two views:

- The Company Specific view displays all items collected from the income statement, balance sheet and cash flow with line descriptions and values as reported by companies. This facilitates complete reconciliation to source documents.
- The Standardized view aggregates relevant line items to provide a more standard view of company financials. This makes ratio calculations and comparison across companies easier.

Business and Geographic Segments: For companies that report Business Segment and Geographic Segment information, Thomson Reuters captures financial information for each segment on both an annual and interim basis.

Ratios: Thomson Reuters computes and offers a large number of ratios based on company financials. Ratios are computed on all active and inactive companies in the database, and also on the Thomson Reuters Sectors and Industries.

General Information: This category includes information such as company name, various company and issue identifiers, industry and sector codes, contact details, web addresses, business and financial summaries and officer details such as name, age, titles, and so on. Also, for US companies, this includes information on major customers, competitors and biographies for officers and directors.

Coverage

Companies

Covering over 79,000 companies traded on more than 170 exchanges in over 123 countries, Thomson Reuters is one of the most comprehensive sources for financial data. The coverage includes approximately 25,000 inactive (research) companies.

History

The database offers annual financials for US-listed companies beginning in 1981, with quarterly financials beginning in 1986. For non-US companies, the database contains up to 20 years of annual history for selected companies, and 10 years' annual history for other companies. Interim data for Non-US companies is available from 1991.

Data Collection Process: Financial Data

The collection of financial data refers to the collection of Income Statement, Balance Sheet, Cash Flow and footnote data collected from company filings and press releases.

Process

Data collection begins with Thomson Reuters analysts being alerted when companies file financials, or publish a press release with relevant financial information. Once the analyst has access to relevant source documents, financial information is collected in a 'Company Specific' format. In this format, analysts collect every data item reported by companies on their Income Statement, Balance Sheet and Statement of Cash Flow. For some non-US companies, certain footnote items are also captured on the financial statement. During data collection, analysts tag each company specific item with a Chart Of Account (COA) code for standardization purposes.

The data is then 'standardized' through an automated process (a detailed description of this process is given in Chapter 3, *Company Specific and Standardized Data*). Data is then made available to users in both the Company Specific and Standardized formats.

Timeliness

In general, company financials are updated within 24 hours of source documents being available to Thomson Reuters.

Exceptions occur during "busy periods", that is, the annual and interim reporting season. This period may vary from country to country (for example, late March to early April in the US). During these periods, company financials are processed based on market cap order per country. Companies in each country are ranked from 1 to 9 based on their individual market capitalization, and are prioritized based on this ranking. For example, companies with priorities 1 and 2 (market cap above 5 billion USD for US companies) are processed within 24 hours of source documents becoming available during "busy periods."

Data Collection Process: Non-Financial Data

Non-financial data includes information collected on officers and directors, business descriptions, postal, web addresses, competitors, and so on.

Process

The process is similar to the collection of financial information, where analysts use various source documents to enter in various data points into proprietary applications.

Timeliness

Non-financial information is usually updated every reporting period. In addition, this information is updated if the company is affected by a major news event such a merger, an acquisition, a change in officers, and so on.

Unique Features and Benefits

As Reported Data

Thomson Reuters collects data in an “as reported” format, which means that, in general, no adjustments are made to the actual values that companies report. This is done to remain consistent with Thomson Reuters’ overall philosophy of easy reconciliation to source documents. This is in contrast to other major data vendors that “standardize” all data to fit strict formats, which may require a large number of adjustments to company reported values.

Company Specific and Standardized Data

Thomson Reuters financials are made available in two views:

- **Company Specific**
The Company Specific view, which retains all of the details reported by companies, and is presented using company-specific descriptions, allows users to conduct a very thorough analysis of a target company.
- **Standardized**
Standardized financials are more useful for users comparing companies with each other, or calculating ratios or other derived data. While this is a more standard view, users still get a sufficient amount of granularity, with over 470 codes used in the standardization process. And because the standardization is created using company-specific financials, the process allows for a high degree of auditability.

Restated/Originally Reported Data

Companies sometimes restate or reclassify financials to account for a significant change in the company’s business (for example, acquisition or divestiture), mistakes in or deviations from past accounting procedures, and so on. Depending on the type of use, users may wish to analyse the originally reported data, restated (or most recent) data, or even a combination of the two. For example, a back tester might be interested in the originally reported financials, while an M&A banker might be more interested in current financials.

Thomson Reuters makes both types of data available to users. In fact, if a company chooses to restate the same period (say Q3 2000) a number of times, Thomson Reuters picks up and displays data from each of these periods. This also allows an analyst to easily visualize the incremental changes made during each period.

Year-End Changes

Given the flexibility of the database, Thomson Reuters is able to accurately reflect any year-end changes that companies go through. For example, if a company moves from a June year-end to a December year-end, and reports six quarterly periods in one “year” (for example, AOL during the AOL/Time Warner merger), Thomson Reuters is capable of displaying all six quarters as part of one year. This is in contrast to some other databases that are limited to four periods per year.

Integrated Data Collection Operation

Unlike most of the other major data vendors, Thomson Reuters collects historical and forecasted data, and significant development information within the same organization and under the same management. This allows for a number of synergies that help keep Thomson Reuters data quality and timeliness above industry averages. For example, an event picked up by a Significant Development analyst that might impact company estimates is communicated to the appropriate estimates group, which can then expect estimates revisions for that company. Similarly, significant changes in company financials noted by a Reuters Fundamentals analyst would be communicated to Estimates analysts, who can again expect modifications in estimates as the street reacts to the new fundamentals.

Chapter 2 Data Collection Methodology: Financial Data

Financial data refers to the Income Statement, Balance Sheet, Cash Flow and footnote data collected from company filings and press releases.

Items Collected

There are two sections to Thomson Reuters financial statements: the Main section and the Supplemental section.

For US companies, the Main section is sourced entirely from company financial statements (as opposed to footnotes), with three exceptions. These exceptions are:

- Breakout of Net Interest Expense into Interest Income and Expense
- Details related to Property, Plant and Equipment (land, buildings, and so on)
- Details related to non-recurring charges. These items are sometimes detailed in, and therefore sourced from, footnotes and management discussions.

Outside of these exceptions, Thomson Reuters captures, as reported, every line item displayed on the Income Statement, Balance Sheet and Statement of Cash Flow.

For example, while many companies report depreciation on the income statement, some do not. This figure is often embedded within SG&A or Cost of Revenue. For companies that do not report this item on the Income Statement, Thomson Reuters does not attempt to make adjustments to other figures reported on this statement to incorporate a separate depreciation value. This adherence to reported values affords Thomson Reuters data a high degree of auditability.

While most footnote items are not captured in the Main section, a number of these are available in the Supplemental section of the financial statements. Depreciation, for example, is a supplemental item on the income statement, and is always available regardless of whether the company reports depreciation as an income statement item or not.

Compared to US companies, certain non-US companies provide very limited information on the actual financial statements. Therefore for non-US companies, Thomson Reuters uses the notes to financial statements to add detail.

Currencies and Units

Financial information is collected in the currencies and units reported by companies. In the Company Specific view, these values may be viewed as reported by the company. If the company changes units or currencies, then each period is collected in the originally reported currency.

In the Standardized view, financial values are provided in millions, and in the currency of the most recent period. Thus if a company has always reported in USD and another in JPY, financials are provided in USD and JPY respectively. However, if a company begins reporting in JPY and then changes its reporting to Euro, then in the Standardized view all periods appear in Euro, the most recent reporting currency.

Restated/Originally Reported Financials

Companies may restate financials for various reasons, including adjustments due to mergers, acquisitions and divestitures, accounting changes and errors, and so on. While restated financial statements effectively replace originally reported financials, there is value in documenting and analyzing the originally reported financials.

Thomson Reuters has always collected restatements to financial statements. Since 1997, both originally reported and restated data has been made available for all companies.

Restatements and Period Lengths

Adding restatements to the Fundamentals Database sometimes causes Thomson Reuters to add periods of a cumulative nature because sufficient information may not be available to create a standard length period. The following example looks at a 4th quarter restatement, but is also applicable to 3rd quarter restatements.

Companies that begin restating financials in the 4th quarter (that is, the restatement of financials is first made public with the annual report and associated press releases) may pose a unique situation. Usually companies in such situations make available a restated annual figure and a restated 4th quarter figure, but not restated values for Q1, Q2 and Q3. Note that the restated fourth quarter figure is usually only available in press releases, not in annual reports.

Assume a company with year ending in December 2000 reports Q1, Q2, Q3 as in column B below. It then restates financials, and internally arrives at the restated values in column C. However, in December, it publishes only values for the annual period and Q4, resulting in the information in column D.

One approach to handle this situation is to present only column D, which results in a set of quarterly figures which do not add up to the annual value. This mismatch continues until restated values for all quarters become available. A second approach is to create a "plug" figure for Q4 or Q3 as in columns E and F. However, these "plug" values do not in any way reflect the results of operations in Q4 or Q3 respectively.

The Thomson Reuters approach is to create a "calculated" 9 month value for Q3. This represents the restated results for the first three quarters of the year (column H). This avoids creating any fictitious values while at the same time creating a set of figures that add up to the annual results. As the company provides information restating Q1 and Q2, the "calculated" period is modified to eventually show the actual 3 month value for Q3 (columns I and J).

A	B	C	D	E	F
Period	Company Reports (Sept. '00)	Company Accounts (not yet public)	Company Reports (as of December '00)	"plug" Q4	"plug" Q3
			Option 1	Option 2a	Option 2b
Q1	\$40	\$30	\$40	\$40	\$40
Q2	\$50	\$30	\$50	\$50	\$50
Q3	\$50	\$30	\$50	\$50	0 (made up)
Q4	-	\$50	\$50	0 (made up)	\$50
Annual	-	\$140	\$140 (does not add up)	\$140	\$140

G	H	I	J
Period	Data as of Dec '00	Data as of March '01	Data as of June '01
	Thomson Reuters method	Thomson Reuters method	Thomson Reuters method
Q1	\$40	\$40	\$40
Q1 restated		\$30	\$30
Q2	\$50	\$50	\$50
Q2 restated			\$30
Q3	\$50	\$50	\$50
Q3 calculated	\$90 (9 months' data)	\$90 (9 months' data)	\$90 (9 months' data)
Q3 calculated 2		\$60 (6 months' data)	\$60 (6 months' data)

G	H	I	J
Q3 calculated 3			\$30 (3 months' data)
Q4	\$50	\$50	\$50
Annual	\$140	\$140	\$140

Exceptions:

The primary exception to this rule is made when a company does not make available 3-month fourth quarter figures. In that case, a 9-month special period cannot be computed. Instead, a 12-month special Q4 is created – this reflects information identical to the annual report for that year.

Thomson Reuters Research Industry/Sector Classification

Thomson Reuters Research has a proprietary industry/sector classification schema that has been developed and used over the past 10 years. The classification schema is a two-tier classification with 12 sectors and 102 industries, and all companies in the database are assigned an industry and sector based on the companies' business description and company reported industry codes (for example, NAICS or SIC codes). In addition, up to 10 NAICS codes are provided for each company.

Industry Templates

Financials for all companies cannot be collected using a single template, since similar items may be interpreted in various manners depending on the industry a company operates in (for example, interest income for a utility company is different from interest income for a bank). Thomson Reuters has therefore created four templates – one each for:

- Banks
- Insurance
- Utilities
- Industrial companies

A company can have only one template at any given time. If a company is deemed to have changed its industry type (for example, a utility company sells its utility business and goes into the insurance business) then all of its historical financials are re-coded to reflect this utility business.

Banks

The Banking industry template is used for Bank Holding Companies, Savings Institutions and Commercial Banks.

Bank Holding Companies are comprised of companies primarily engaged in holding the securities of (or other equity interests in) Savings Institutions and Commercial Banks. Savings Institutions are primarily engaged in accepting time deposits, making mortgage and real estate loans, and investing in high-grade securities. Savings and loan associations (S&L) and savings banks are included in this industry.

Commercial Banking is composed of companies primarily engaged in accepting demand and other deposits and making commercial, industrial and consumer loans. Commercial banks and branches of foreign banks are included in this industry.

Banks may also provide trust, fiduciary and custodial services to others, as instructed, on a fee or contract basis, issue credit cards and engage in other secondary non-banking-related activities, such as investment banking and insurance services.

The Banking industry template excludes:

- Investment Banks (classified as Industrial Companies)
- Credit Card Companies (classified as Industrial Companies)
- Mortgage Companies (classified as Industrial Companies)
- Brokerage Firms (classified as Industrial Companies)
- Mutual Funds/Trust Companies (classified as Industrial Companies)
- Insurance Companies (classified as Insurance Companies)

Insurance/Finance

The Insurance/Finance industry template is used for companies primarily engaged in underwriting (assuming risk, assigning premiums, and so on), annuities and insurance policies and investing premiums to develop a portfolio of financial assets to be used against future claims.

This industry includes:

- Direct insurance carriers, which are primarily engaged in initially underwriting and assuming the risk of annuities and insurance policies
- Reinsurance carriers, which are primarily engaged in assuming all or part of the risk associated with an existing insurance policy (or set of policies) originally underwritten by another insurance carrier

The insurance industry template excludes:

- Banks with Insurance Subsidiaries (classified as Banking companies)

Utility

The Utility industry template is used for companies engaged in the provision of the following utility services: electric power, natural gas, steam supply and water supply. Within this industry, specific activities associated with the utility services provided vary by utility.

The utility industry template excludes:

- Waste Management Service Companies (classified as Industrial Companies)
- Metal/Coal/Gold mining and Oil and gas exploration companies (classified as Industrial Companies)
- Energy Traders (Classified as an Industrial Company)

Industrial

The Industrial industry template is used for all companies that are not classified in the Banking, Insurance/Finance or Utility industries. These include, but are not limited to: Manufacturing Companies, Technology Companies, Brokerage/Asset Management Companies, Airlines, Real Estate Investment Trusts, Investment Trusts, Telephone Companies, Credit Card Companies, Mortgage Companies, Biotechnology Companies, Pharmaceutical Companies and Conglomerates.

Company Coverage

As described in Chapter 1, *Introduction*, Reuters Fundamentals covers over 79,000 companies (54,000 active and 25,000 inactive) and continues to add to this coverage. The primary focus of this database is currently publicly traded companies, although a few (over 1700) non-public companies are available. The current coverage includes all constituents of the most widely used indices across the world.

While Thomson Reuters collects information about multiple issues per company (that is, shares outstanding, DPS for various classes of share etc), these multiple classes of share do not add to the total company count. An exception occurs to this rule when

one company reports financials using two different accounting standards. This could happen, for example, for a non-US company with American Depositary Receipts (ADRs) trading in the US and a local issue trading in its home exchange. If these two instruments are associated with financials using different accounting standards, then Reuters Fundamental will contain two companies – one to represent each of the above examples. A similar dual listing (with different accounting standards) could occur with other pairs of countries, such as UK/Australia etc. Currently there are about 1,300 companies in the database that are dual listed in this manner and it includes some cases financial data for the parent company and the consolidated as well.

Derived Data

Ratio Calculations

Thomson Reuters calculates over 400 commonly used company- and issue-level ratios. These are based on data in the standardized database in conjunction with pricing and other market and estimates data.

Aggregate Data

Thomson Reuters also calculates 75 commonly used ratios for each of the industries and sectors described above and a limited number of indices. These aggregations are performed using US companies only, and are expanded to include global coverage at a later time.

Chapter 3 Company Specific and Standardized Data

Reuters financials are available in two primary views: Company Specific and Standardized.

The Company Specific view allows users to see company financials at the most granular level, in a format specific to each company. Thus if a company reports ten lines of revenue on its income statement, all ten are captured and displayed on the Company Specific view, each with the item description provided by the company. This allows Reuters to preserve all details provided by a company on its financial statements. This detail allows a user to do a complete bottom-up analysis of a company, and allows easy reconciliation with source documents.

The Standardized view allows users to easily compare values across companies. As detailed in the sections below, the standardization process begins with Company Specific data and aggregates like items. While this allows for easy comparability, this methodology also allows the user to easily trace back to the components of each Standardized item (discussed in more details in *Navigating Between STD and CSF*).

As Reported Data

Thomson Reuters collects data in an “as reported” format, which means that, in general, no adjustments are made to the actual values that companies report. This is done to remain consistent with Thomson Reuters’ overall philosophy of easy reconciliation to source documents. Thus a minimal number of “adjustments” are made to company reported financial figures. This is in contrast to other major data vendors that “standardize” all data to fit strict formats, which may require a large number of adjustments to company reported values.

Standardizing the Data

COA Codes

Chart of Account (COA) codes are utilized across various Reuters Fundamentals products such as Company Specific Financials, Standardized Financials and Business and Geographic Segments. Thomson Reuters collects and stores every line item reported by a company directly on the income statement, balance sheet and statement of cash flow, and up to approximately 50 line items reported in business or geographic segment information.

Standardization Process

All line items collected by Thomson Reuters are displayed in the Company Specific Financials product. Thus if an airline company reports three lines of Revenue, all of these are displayed through Company Specific Financials. Each of these line items are assigned a COA code as described above. In the above example, the three Revenue items would all be assigned the same COA code.

Line Description as reported by company	Assigned COA code	Description in STD financials
Passenger Revenue	RNTS	Revenue
Cargo Revenue	RNTS	Revenue
Salaries/Benefits	ECOR	Cost of Revenue
Fuel/Oil	ECOR	Cost of Revenue
Aircraft Rentals	ECOR	Cost of Revenue

Line Description as reported by company	Assigned COA code	Description in STD financials
Landing Fees	ECOR	Cost of Revenue
Commissions	ECOR	Cost of Revenue

In the standardized display, each COA code appears only once. Thus displays for all airline companies show only one Net Sales item – for the above example the three company specific line items would be aggregated to give a single standardized line item. This helps create a more standard display across various companies, and allows for easier cross-company comparison.

Note: Mapping from Company Specific to Standardized financials only involves grouping like items together. It is therefore always easy to reconcile Thomson Reuters Standardized Financials with the source documents.

Navigating Between Standardized and Company-Specific Data

The method described above for standardizing data allows for easy viewing of each Standardized item's company-reported counterparts. For instance, in the example above, a user seeing the Standardized item Cost of Revenue [ECOR] may wish to see this item's company-reported components. By referring to all the ECOR items in the Company Specific view, the item's relevant components can be found. Such analysis tells the user, for example (using the sample below), that while total Cost of Revenue increased by 36% between 2004 and 2006, some of its components display very different trends, with Fuel costs increasing 114% and Aircraft rentals decreasing 12%.

Sample Views

Income Statement - Annual - Standardised in Millions of USD [-] Hide All [+] Add Item						
Fiscal Period:		2006	2005	2004		
Period End Date:		31/12/2006	31/12/2005	31/12/2004		
Period Length:		12 Months	12 Months	12 Months		
Update Type:		Update	Restated	Restated		
Update Date:		31/12/2006	31/12/2006	31/12/2006		
Source:		10-K	10-K	10-K		
Source Date:		01/02/2007	01/02/2007	01/02/2007		
Complete Statement:		Complete	Complete	Complete		
Auditor Code:		EY	EY	EY		
Sum COA	Auditor Opinion:	Unqualified	Unqualified	Unqualified		
SREV	Revenue	8,884.00	7,412.00	6,397.00		
SORE	Other Revenue, Total	202.00	172.00	133.00		
RTLRL	Total Revenue	9,086.00	7,584.00	6,530.00		
SCOR	Cost of Revenue, Total	6,311.00	5,186.00	4,637.00		
SGRP	Gross Profit	2,573.00	2,226.00	1,760.00		

Company Specific in Units of Thousands [+] Add Item						
Fiscal Period:		2006	2005	2004		
Period End Date:		31/12/2006	31/12/2005	31/12/2004		
Period Length:		12 Months	12 Months	12 Months		
Update Type:		Updated	Restated	Restated		
Update Date:		31/12/2006	31/12/2006	31/12/2006		
Accounting Standard:		U.S. GAAP	U.S. GAAP	U.S. GAAP		
Originally Reported Unit:		Thousands	Thousands	Thousands		
Reporting Currency:		USD	USD	USD		
Source:		10-K	10-K	10-K		
Source Date:		01/02/2007	01/02/2007	01/02/2007		
Complete Statement:		Complete	Complete	Complete		
Auditor Code:		EY	EY	EY		
Det COA	Sum COA	Auditor Opinion:	Unqualified	Unqualified	Unqualified	
RNTS	SREV	Passenger	8,750,000.00	7,279,000.00	6,280,000.00	
RNTS	SREV	Freight	134,000.00	133,000.00	117,000.00	
RORE	SORE	Other	202,000.00	172,000.00	133,000.00	
RTLRL	RTLRL	Total Revenue	9,086,000.00	7,584,000.00	6,530,000.00	
ECOR	SCOR	Salaries/Benefits	3,052,000.00	2,782,000.00	2,578,000.00	
ECOR	SCOR	Fuel/Oil	2,138,000.00	1,341,000.00	1,000,000.00	
ECOR	SCOR	Maintenance	468,000.00	446,000.00	472,000.00	
ECOR	SCOR	Commissions	--	--	--	
ECOR	SCOR	Aircraft Rentals	158,000.00	163,000.00	179,000.00	
ECOR	SCOR	Landing Fees	495,000.00	454,000.00	408,000.00	
EDEP	SDPR	Depreciation	515,000.00	469,000.00	431,000.00	
ECOR	SCOR	Aircraft/Landing	--	--	--	
EOOE	SOOE	Other	1,326,000.00	1,204,000.00	1,058,000.00	

Chapter 4 Standardized Item Definitions

This section provides detailed definitions of each of the COA codes used in creating Thomson Reuters Standardized Financials. As described in Chapter 3, *Company Specific and Standardized Data*, these codes are used during data collection to tag Company Specific Financials, and then are used to automatically generate Standardized Financials.

Each definition follows a general structure which includes:

Component	Description
COA Code	A four- to six-letter code that uniquely identifies each item. For example: RNTS
COA Name	A descriptive label for each code used in the Thomson Reuters Standardized Financials. For example: Net Sales
History	The first use of the relevant item in the database. As Thomson Reuters has continued to build the detail available to clients, new COA codes have been added to the structure over time. Therefore some codes (such as Rental Expense, Supplemental, introduced in 2001) do not have the same history as the majority of the codes (such as Net Sales, introduced in 1983).
COA Type	Industry template(s) to which each COA code is applies. Industry templates are described in Chapter 2, <i>Data Collection Methodology: Financial Data</i> .
Data Type	Type of data (for example, Supplemental item) relevant to the code.
Definition	A definition of the COA code. The definition might include lists of items that are included/excluded. In general, self-evident items are not cited (for instance, the Net Sales entry does not say 'includes Net Sales' or 'excludes Interest Expense'). Rather, these lists are provided to help the user understand some of the specific Thomson Reuters methodologies used.
Definition Revised	Indicates when the definition was last revised.

Definitions: Income Statement

Net Sales		RNTS
COA Code	RNTS	
Units	Millions	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial	
Data Type	Income	

Net Sales [RNTS] represents sales receipts for products and services, less cash discounts, trade discounts, excise tax, and sales returns and allowances. Revenues are recognized according to applicable accounting principles.

For any given company, Thomson Reuters uses either Net Sales [RNTS] or Gross Sales [RREV], but not both, depending on the company's reporting practices. Exceptions occur when companies have some segments reporting net sales and other segments reporting gross sales.

Revenue from non-banking financial services, such as security brokerages, commercial loans, personal loans, etc., is classified as Net Sales [RNTS]. Such revenue may include interest income, commissions and fees received, investment income, trading profits, etc.

For financial services subsidiaries of industrial companies, income is classified as Other Revenue [RORE].

Net Sales [RNTS] for Industrial Conglomerates may include revenue from the sale of products, investment income and equity of earnings in subsidiaries.

Net Sales [RNTS] includes:

- Licensing fees and royalty income for manufacturing and service companies with significant knowledge-based technologies
- Lease financing income when used as a way of selling products in manufacturing
- Value of barter advertising delivered for advertising companies
- Commissions and management fees for advertising companies
- Cargo and freight for airline companies
- Income from leasing equipment/licensing technology for aerospace and defense companies
- Share of revenue on collaboration agreements for biotechnology and drug companies
- Revenue from contracted research and development for biotechnology companies
- Grants/royalty for contracts with government in biotechnology companies
- Licensing fees/milestone payments for biotechnology companies
- Circulation sales for printing and publishing companies
- Franchise fees for restaurants
- Gaming revenues for casinos
- Non-banking financial service companies may generate revenues as interest income from loans, investment income, or commissions and fees from other services (advisory fees, asset management fees, clearing service fees, distribution fees, underwriting commissions, trading fees, fees for principal transactions, and other various fees/commissions on investment banking services)
- License fees for software & programming companies
- Base rent, minimum rent, and reimbursement of expenses from tenants for real estate companies
- Tenant recoveries for real estate companies
- Reimbursement of expenses in consulting services
- For construction service companies, sale of land and buildings developed/constructed by the company
- Membership fees/Membership and other income for retailers, when reported as part of revenue

Net Sales [RNTS] excludes:

- Interest income from financial services subsidiaries in manufacturing companies (classified as Other Revenue [RORE])
- Equity earnings in affiliates, joint ventures, unconsolidated subsidiaries under the single step income statement (classified as Interest Income, Non-Bank [RINT])
- R&D subsidies on research and development for biotechnology companies (classified as Other Revenue [RORE])
- Revenue from businesses dealing with products other than utility commodities (classified as Other Non-Utility Revenue [RNUR])

Definition revised November 2011

Gross Revenue

RREV

COA Code	RREV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Income

Gross Revenue [RREV] consists of gross receipts from the sale of products and services. Gross receipts are the summation of invoice values before any adjustments such as Sales Returns and Allowances [RSRT] or Excise Tax Receipts [REXT].

For any given company, Thomson Reuters uses either Net Sales [RNTS] or Gross Sales [RREV], but not both, depending on the company's reporting practices. Exceptions occur when companies have some segments reporting net sales and other segments reporting gross sales.

Income from financial services subsidiaries of industrial companies is classified as Other Revenue [RORE], instead Gross Revenue [RREV].

Excise taxes are required for government-regulated industries. Examples of industries that typically report significant excise taxes are tobacco, liquor, gasoline, tires, and communications.

Gross Revenue [RREV] includes:

- Licensing fees and royalty income in manufacturing and service companies with significant knowledge-based technology
- Lease financing income when used as a way of selling products in manufacturing companies
- Value of barter advertising delivered for advertising companies
- Commissions and management fees for advertising companies
- Cargo & freight for airline companies
- Income from leasing equipment/licensing technology for aerospace & defence companies
- Share of revenue on collaboration agreements for biotechnology & drug companies
- Revenue from contracted research and development for biotechnology companies
- Grants/royalty for contracts with government in biotechnology companies
- Licensing fees/milestone payments for biotechnology companies
- Circulation sales for printing and publishing companies
- Franchise fees for restaurants
- Gaming revenues for casinos
- License Fees for software and programming companies
- Base rent, minimum rent, and reimbursement of expenses from tenants for real estate companies
- Tenant recoveries for real estate companies
- Reimbursement of expenses in consulting services
- Non-banking financial service companies may have their revenue as interest income from loans, investment income, or commissions and fees from other services (advisory fees, asset management fees, clearing service fees, distribution fees,

underwriting commissions, trading fees, fees for principal transactions, and other various fees/commissions on investment banking services)

Definition revised June 2003

Sales Returns and Allowances

RSRT

COA Code	RSRT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Income

Sales Returns and Allowances [RSRT] reflects a reduction in gross sales resulting from merchandise being returned by customers or from the seller's reduction in the original sales price -- a contra account to sales. It may consist of any merchandise returned for credit or cash refund, or a price reduction granted for damaged goods kept by the customer. Excise Tax Payments [EEXT] and Sales Returns and Allowances [RSRT] are used to adjust Gross Revenue [RREV] to give a Net Sales [RNTS] equivalent figure.

When a company reports Gross Revenue [RREV] on its income statement, Thomson Reuters classifies all adjustment items other than Excise Taxes Payments [EEXT] as Sales Returns and Allowances [RSRT].

Sales Returns and Allowances [RSRT] includes:

- Cash Discounts
- Agency Commissions for broadcasting & cable TV companies
- Most revenue that is attributable to joint venture partners when the joint venture's products are applied to the main activities of the parent company
- Cost of subcontracts in construction companies
- Crown royalties for oil and gas companies (Canadian)
- Sales Returns and Allowances [RSRT] excludes: Sales taxes, excise taxes, or VAT taxes (classified as Excise Taxes Receipts [REXT])
- "Out-of-Pocket" Expenses reimbursed by clients (since January 1, 2002, according to Emerging Issues Task Forces (EITF) Rule No. 01-14) which include mileage, hotel stays, out-of-town meals, photocopies, telecommunications, facsimile charges, etc. (classified as Net Sales [RNTS])
- Until 2002, Freight Out was reported as Sales Returns and Allowances. It is currently reported as a Cost of Revenue [ECOR].

Definition revised June 2003

Excise Taxes Receipts

REXT

COA Code	REXT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1995
COA Type	Industrial, Utility
Data Type	Income

Excise Taxes Receipts [REXT] represents a government-levied tax on the manufacture, sale, or consumption of goods and services, and is included in the sale price, collected by the seller, and returned to the government. The tax can be imposed at any trade level and can either be a specific tax or a value-added tax (percentage of value).

Thomson Reuters uses Excise Taxes Receipts [REXT] only when receipts of excise taxes are clearly identified as revenue in the income statement of a company. (In most cases, this item appears twice, once as income (collected from customers) and as expense (paid to the government)).

Excise Taxes Receipts [REXT] includes:

- Beer taxes
- Fuel taxes
- Sales taxes
- Royalty tax credits
- Alberta provincial taxes
- Withholding taxes, including taxes in foreign countries
- Value-added taxes

Excise Taxes Receipts [REXT] excludes:

- Income taxes withheld (classified as Provision for Income Taxes [TTAX])
- Business taxes (license fees, property taxes, etc.) (classified as Selling/General/Administrative Expense [ESGA])

Definition revised June 2003

Electric Operations

REOP

COA Code	REOP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Income

Electric Operations [REOP] represents revenue from regulated electric sales. It also includes service charges related to electricity distribution activities.

Thomson Reuters includes revenue from the sale of electricity to individual households, commercial businesses, industrial factories, and government organizations.

When a multi-utility company does not delineate between steam and other utility operations on the income statement, Thomson Reuters collects such information from related footnotes and shows the revenue from each line of business.

Electric utility companies may also be engaged in the sale of electric equipment to their customers. The sale of such non-utility items is included in Other Non-Utility Revenue [RNUR].

Electric Operations [REOP] includes:

- Service charges as ad-hoc services to electricity customers
- Wholesale of excess electricity to other companies
- Sale of electricity by independent power generators

- Revenue on transmission/storage of gas

Electric Operations [REOP] excludes:

- Sale of electricity power generators (classified as Other Non-Utility Revenue [RNUR])
- Gain/loss on trading electricity (classified as Other Non-Utility Revenue [RNUR])
- Sale of electric equipment (classified as Other Non-Utility Revenue [RNUR])

Definition revised June 2003

Gas Operations

RGOP

COA Code	RGOP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Income

Gas Operations [RGOP] includes revenue from the sale of gas through local distribution establishments, which is regulated by local authorities. It also includes service charges related to gas distribution.

When a multi-utility company does not delineate between steam and other utility operations on the income statement, Thomson Reuters collects such information from related footnotes and shows the revenue from each line of business.

Thomson Reuters includes the sale of gas to households, business organizations, etc., as reported by a company. Gas companies may also be engaged in the transmission of gas through pipelines or ships. Revenue from the transportation of gas is also included in Gas Operations [RGOP].

Gas Operations [RGOP] includes:

- Wholesale of gas to other companies
- Revenue from transmission/storage of gas

Gas Operations [RGOP] excludes:

- Sale of propane or LPG (classified as Other Non-Utility Revenue [RNUR])
- Sale of gas for gas exploration/refining companies (classified as Other Non-Utility Revenue [RNUR])
- Gain/loss on trading of gas (classified as Other Non-Utility Revenue [RNUR])
- Sale of gas equipment (classified as Other Non-Utility Revenue [RNUR])

Definition revised June 2003

Water Operations

RWAT

COA Code	RWAT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1992
COA Type	Utility
Data Type	Income

Water Operations [RWAT] includes revenue from the distribution of water through local distribution establishments, which is regulated by local authorities.

Water utility companies may be engaged in water treatment, which is different from water distribution and not regulated.

When a multi-utility company does not delineate between water and other utility operations on the income statement, Thomson Reuters collects such information from related footnotes and shows the revenue from each line of business.

Water Operations [RWAT] excludes:

- Revenue from non-regulated water treatment (classified as Other Non-Utility Revenue [RNUR])

Definition revised June 2003

Steam Operations

RSOP

COA Code	RSOP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Income

Steam Operations [RSOP] include revenue from the distribution of steam, which is mostly used for space heating. Such services are often found in densely populated urban areas in the U.S. and throughout Europe.

When a multi-utility company does not delineate between steam and other utility operations on the income statement, Thomson Reuters collects such information from related footnotes and shows the revenue from each line of business.

Definition revised June 2003

Other Utility Revenue

ROUR

COA Code	ROUR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Income

Other Utility Revenue [ROUR] represents sales and services from non-regulated utility commodities. Other Utility Revenue [ROUR] has been used historically, but has been discontinued. Revenue from non-regulated utility business should be classified as Other Non-Utility Revenue [RNUR].

Definition revised September 2010

Revenue

SREV

COA Code	SREV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Utility

Data Type Income

Revenue [SREV] is used for industrial and utility companies. It consists of revenue from the sale of merchandise, manufactured goods and services, and the distribution of regulated energy resources, depending on a specific company's industry.

Revenue [SREV] is computed by Thomson Reuters and represents the following:

For industrial companies

- Net Sales [RNTS]
- Gross Revenue [RREV]
- Sales Returns and Allowances [RSRT; a negative value]
- Excise Taxes Receipts [REXT]

For utility companies

- Electric Operations [REOP]
- Gas Operations [RGOP]
- Water Operations [RWAT]
- Steam Operations [RSOP]
- Other Utility Revenue [ROUR]
- Excise Taxes Receipts [REXT]

Definition revised July 2011

Gross Premiums Written

RPRW

COA code RPRW

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Income

Gross Premiums Written [RPRW] represents total premiums written before adjustments of unearned premiums, reinsurance ceded, and other adjustments.

These adjustments to Gross Premiums Written [RPRW] yield Net Premiums Earned. Gross Premiums Written [RPRW] also includes premiums received through reinsurance policies of other insurance companies. Insurance policies may consist of life policies and non-life policies such as fire, automobile, professional liability, health insurance, etc.

The Thomson Reuters standardized product aggregates gross premiums from all insurance lines.

Premiums received through reinsurance policies of other companies are not usually separated from those of a company's own policyholders. However when reported separately, premiums through reinsurance policies may be reported as Premiums Ceded from Other Companies, Reinsurance Ceded from Outside, Premiums Written from Other Insurance Companies, Inward Reinsurance, etc. These should be coded as part of Gross Premiums Written [RPRW].

Gross Premiums Written [RPRW] includes:

- Cancellation of policy yields

- Other Adjustments, expressed as a negative figure to contra Gross Premiums Written

Gross Premiums Written [RPRW] excludes:

- Reinsurance ceded to another insurance company (classified as Premiums Ceded Out and Unearned [RRII])
- Changes in Unearned premiums (classified as Premiums Ceded Out and Unearned [RRII])

Companies usually report either Gross Premiums Written [RPRW] or Net Premium Earned [RPRE], but not both.

Definition revised March 2008

Net Premiums Earned

RPRE

COA Code	RPRE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Income

Net Premiums Earned [RPRE] represents premiums earned proportionate to the amount of potential risks taken by a company.

For diversification of risk among insurance companies, a large insurance policy taken by a company may be, for example, ceded to a reinsurance company, and then the reinsurance company may resell it to other participating insurance companies.

In general, premiums received from non-life policies are earned over the passage of time. The unearned portion reduces gross premiums written.

Conversely, premiums received on life insurance policies are earned as soon as the policy is signed. At the same time, the expected expenses associated with the policy are accounted and established as benefit reserves, which are included in Policy Liabilities [LPLR] in the liability section of balance sheet.

Thomson Reuters breaks out Gross Premiums Written [RPRW] and Premiums Ceded Out and Unearned [RRII], whenever the information is available. However, in the event that the company does not provide the above break out information, Thomson Reuters collects the reported premiums as Net Premiums Earned [RPRE].

Definition revised March 2008

Other Insurance Revenue

ROIR

COA Code	ROIR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Income

Other Insurance Revenue [ROIR] represents insurance-related revenue other than the following items:

- Net Premiums Earned [RPRE]
- Net Investment Income [RNII]
- Realized Gains (Losses) [RRGL]

The main operating activities of an insurance company are collecting premiums and investing, the insurance proceeds. Therefore, income that is related to the operating activities but not classified as any of the three items listed above is included in Other Insurance Revenue [ROIR].

For example, life insurance companies often sell annuity-type savings products, which may be tied with the life expectancy of annuity holders. Such annuity-type savings products are not considered life policies, and are classified as Other Insurance Revenue [ROIR] as operating revenue.

Other Insurance Revenue [ROIR] is different from Other Non-Insurance Revenue [RNIR], which is the operating revenue not related to insurance businesses.

Other Insurance Revenue [ROIR] includes:

- Commissions/fees earned on policy-taking
- Commissions/fees earned on policy loans provided
- Pension administration fee income

Other Insurance Revenue [ROIR] excludes:

- Equity of profits in affiliates or unconsolidated subsidiaries under the Single Step Income Statement (classified as Interest Income, Non-Bank [RINT])

Definition revised November 2004

Premiums Ceded Out and Unearned

RRII

COA Code	RRII
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Income

Premiums Ceded Out and Unearned [RRII] represents reinsurance premium ceded out and changes in unearned premiums. This item serves as a contra account to Gross Premiums Written [RPRW] to obtain the Net Premiums Earned by an insurance company.

Reinsurance premium ceded out represents the portion of premiums the ceding insurer must pay the other insurance company for the reinsurance coverage provided. This is usually expressed as a deduction to Gross Premiums Written [RPRW].

Unearned premiums represent the pro rata portion of the premiums in force, applicable to the unexpired period of the policy term. In general, premiums received from non-life policies are earned over the passage of time. The unearned portion reduces gross premiums written. Changes in unearned premiums can contribute as an addition or deduction to Gross Premiums Written [RPRW] depending if it is positive or negative.

Definition revised March 2008

Total Premiums Earned

SPRE

COA Code	SPRE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Income

Total Premiums Earned [SPRE] represents total insurance-related premiums proportionate to the amount of potential risk taken by a company. When a company reports its premiums earned in multiple lines on its income statement, the insurance premiums earned may be classified as Net Premiums Earned [RPRE] and/or Other Insurance Revenue [ROIR].

Total Premiums Earned [SPRE] is the sum of Net Premiums Earned [RPRE] and Other Insurance Revenue [ROIR]. However, Total Premiums Earned [SPRE] does not include revenue from non-insurance business, which is classified as Other Non-Insurance Revenue [RNIR].

Total Premiums Earned [SPRE] excludes:

- Investment income of an insurance company (classified as the sum of Net Investment Income [RNII] and Realized Gains (Losses) [RRGL])

Definition revised November 2004

Net Investment Income

RNII

COA Code	RNII
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Income

Net Investment Income [RNII] represents total earned investment income of an insurance company, reduced by investment expenses directly related to investing activities. However, the investment income is limited to earnings on capital such as interest income, dividend income, etc., and does not include Realized Gains (Losses) [RRGL] on sale or Unrealized Gains (Losses) [NUGL] on valuation of such investments.

Net Investment Income [RNII] includes:

- Interest income on bonds/policy loans
- Dividend income from equity securities investments
- Investment expenses directly related to earning the investment income, as a negative figure
- Rental income from real estate investments
- Gain/loss on sale of real estate investments

Net Investment Income [RNII] excludes:

- Gain/loss on sale of investment securities (classified as Realized Gains (Losses) [RRGL])

Definition revised September 2009

Realized Gains (Losses)

RRGL

COA Code	RRGL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Income

Realized Gains (Losses) [RRGL] includes not only realized gains (losses) on investments, but also unrealized gains (losses) on trading securities. Unrealized gains and losses may also be reported separately in the non-operating section and classified as Unrealized Gains (Losses) [NUGL] for insurance companies.

Realized Gains (Losses) [RRGL] is an integral part of operating revenue in the insurance business along with investment income and premiums earned.

Realized Gains (Losses) [RRGL] includes:

- Gain on sale of trading investment securities (realized or unrealized)

Realized Gains (Losses) [RRGL] excludes:

- Gain/loss on sale of investments in subsidiaries (classified as Interest Income, Non-Bank [RINT])
- Gain/loss on sale of fixed assets (classified as Interest Income, Non-Bank [RINT])

Definition revised June 2003

Interest & Fees on Loans

RFLI

COA Code	RFLI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Interest & Fees on Loans [RFLI] is generally the major source of income for the commercial banking business. Loans to customers are the most significant portion of investment assets in banking, where the loans may be inclusive of interbank loans. Fees related to loan transactions are not separated from interest income because typical loan contracts may set a lower interest rate when a higher initial fee is charged.

Thomson Reuters uses Interest & Fees on Loans [RFLI] to capture, as reported, interest income and associated fees relating to loans to customers. However, Interest & Fees on Loans [RFLI] does not include interest income from investments in fixed income securities (which is classified as Interest & Dividends on Investment Securities [RISI]) or interest income received on deposits with other banks (which is classified as Interest on Deposits [RDPT]), unless they are reported as a one line item by a reporting financial institution.

Interest & Fees on Loans [RFLI] includes:

- Interest income due from banks or interbank loans
- Interest income from mortgage-backed securities
- Interest income from certificates of deposits as an investment

Interest & Fees on Loans [RFLI] excludes:

- Interest income from investments in fixed income securities such as municipal bonds (classified as Interest & Dividends on Investment Securities [RISI])

Definition revised June 2003

Interest & Div. on Investment Securities

RISI

COA Code	RISI
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Interest & Dividends on Investment Securities [RISI] represents the distributable share of an investment portfolio. In addition to loans to customers, investments in various securities are an essential part of a total investment portfolio for financial institutions.

Interest & Dividends on Investment Securities [RISI] can be derived from equity securities and fixed income securities.

Interest & Dividends on Investment Securities [RISI] includes:

- Interest income from investments in bonds issued by federal and local government
- Incidental interest income from securities under trading accounts

Interest & Dividends on Investment Securities [RISI] excludes:

- Interest income from loans, certificates of deposits, mortgage-backed securities (classified as Interest & Fees on Loans [RFLI])

Definition revised June 2003

Fed Funds Sold/Sec Purchased Under Resale Agreement

RFFS

COA Code	RFFS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Federal Funds Sold/Securities Purchased Under Resale Agreement [RFFS] represents funds provided to a financial institution for a limited period of time to cover reserve requirements. Although the results are the same, the providers of the varying resources are different. Federal Funds Sold are short-term loans to other depository financial institutions without any collateral, provided by Federal Reserve banks, usually at the Federal Funds rate. These may be considered wholesale loans to other banks. Securities Purchased Under Resale Agreement are securities purchased on a temporary basis from other financial institutions with a pre-set selling price within a short period of time.

Federal Funds Sold bear explicit interest factors, while Securities Purchased Under Resale Agreement bear implicit interest factors. The interest on the Securities Purchased Under Resale Agreement is discounted, which is reflected in the difference between the purchase and resale prices.

Federal Funds Sold/Securities Purchased Under Resale Agreement [RFFS] includes:

- Interest income due from Central Bank
- Imputed interest income from securities purchased under resale agreements

Federal Funds Sold/Securities Purchased Under Resale Agreement [RFFS] excludes:

- Income from investment securities, not from securities purchased under resale agreements (classified as Interest & Dividends on Investment Securities [RISI])

Definition revised June 2003

Interest on Deposits

RDPT

COA Code	RDPT
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Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Interest on Deposits [RDPT] represents interest income earned from deposits with other depository institutions. Usually Financial institutions other than commercial banks use Interest on Deposits [RDPT].

Interest on Deposits [RDPT] includes:

- Time deposit or certificates of deposit with other financial institutions
- Money market accounts in other financial institutions

Definition revised June 2003

Other Interest Income

ROII

COA Code	ROII
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Other Interest Income [ROII] represents interest income earned on items other than the following:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Federal Funds Sold/Securities Sold Under Resale Agreement [RFFS]
- Interest on Deposits [RDPT]
- Trading Account Interest [RTAI]

Definition revised June 2003

Other Non-Bank Income

RNBI

COA Code	RNBI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Other Non-Bank Income [RNBI] represents interest income other than:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]

- Federal Funds Sold/Securities Purchased Under Resale Agreements [RFFS]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]
- Although the primary operating income-earning activities of commercial banks are limited to loans to customers and short-term investments in securities, commercial banks also provide various related services. These businesses in a commercial bank may include various fee-earning activities, such as: Fees & Commissions from Operations [NFAC].
- Commissions/Fees from Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]
- Fees for Other Customer Services [NOCS]

Other Non-Bank Income [RNBI] includes:

- Rental income from access space of a banking premise or from rental property as an investment
- Insurance premiums taken by an insurance subsidiary of a commercial bank

Definition revised June 2003

Trading Account Interest

RTAI

COA Code	RTAI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Trading Account Interest [RTAI] represents interest earned on trading account securities. Trading securities may consist of derivative contracts, treasury securities, fixed income securities, equity securities, and so on.

Trading Account Interest [RTAI] is generally used by subsidiaries whose main business is securities brokerage services.

Definition revised June 2003

Interest Income, Bank

SIIB

COA Code	SIIB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Interest Income, Bank [SIIB] is composed of:

- Interest & Fees on Loans [RFLI]

- Interest & Dividends on Investment Securities [RISI]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [RFFS]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]
- Other Non-Bank Income [RNBI]

Definition revised June 2003

Other Non-Utility Revenue

RNUR

COA Code	RNUR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Income

Other Non-Utility Revenue [RNUR] represents revenue from activities that are either non-regulated or non-utility regulated. When a company reports a single-step income statement, income from non-operating activities is reported as part of revenue and included in Other Non-Utility Revenue [RNUR].

Other Non-Utility Revenue [RNUR] is often utilized for "inter-segment elimination" as a negative figure, whereby a company lists revenue from each segment and eliminates inter-segment sales to derive total revenue.

Other Non-Utility Revenue [RNUR] includes:

- Gain/loss on trading energy
- Sale of electric/gas equipment
- Sale of propane/LPG
- Sale of gas from a subsidiary in the gas exploration/refining business
- Revenue from operating activities of a subsidiary with businesses other than utility (such subsidiaries may have businesses in manufacturing, services, or financial services)

Other Non-Utility Revenue [RNUR] excludes:

- Sale of electricity by an independent power generator (classified as Electric Operations [REOP])
- Wholesale of electricity/gas to another company (classified as Electric Operations [REOP] or Gas Operations [RGOP])
- Revenue from the transmission/storage of gas (classified as Gas Operations [RGOP])
- Equity earnings in affiliates and/or unconsolidated subsidiaries (classified as Interest Income, Non-Bank [RINT])
- Interest income under the Single Step Income Statement (classified as Interest Income, Non-Bank [RINT])
- Dividend income under the Single Step Income Statement (classified as Interest Income, Non-Bank [RINT])

Definition revised June 2003

Non-Insurance Revenue**RNIR**

COA Code	RNIR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Income

Other Non-Insurance Revenue [RNIR] represents income from operating activities other than the insurance business for insurance companies.

Revenue from operating activities of non-insurance subsidiaries in an insurance company is classified as Other Non-Insurance Revenue [RNIR] where most such subsidiaries are engaged in banking businesses.

Other Non-Insurance Revenue [RNIR] includes:

- Fees from credit card operations
- Revenue from operating activities of any non-insurance subsidiaries of an insurance company

Other Non-Insurance Revenue [RNIR] excludes:

- Equity earnings in affiliates or unconsolidated subsidiaries under the Single Step Income Statement (classified as Interest Income, Non-Bank [RINT])

Definition revised November 2004

Interest Income, Non-Bank**RINT**

COA Code	RINT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

Interest Income, Non-Bank [RINT] represents the revenue received from interest-bearing obligations held by a company.

Companies that are classified according to the industrial format classify non-operating revenue into their Total Revenue section when their income statement does not segregate income and expenses between operating and non-operating (Single Step Income Statement).

Thomson Reuters uses the industrial format for non-banking financial service companies. Fees from a credit card issuing company, for example, are classified as Net Sales [RNTS], while interest income from loans of a banking subsidiary are classified as Interest Income, Non-Bank [RINT].

Interest Income, Non-Bank [RINT] includes:

- Interest/dividend income from investments, reported in the revenue section
- Gain on sale of assets, reported in the revenue section
- Equity earnings from investments in affiliates (associated companies, unconsolidated subsidiaries, joint venture, etc.), reported in the revenue section

Interest Income, Non-Bank [RINT] excludes:

- Financial service activities of a subsidiary (classified as Other Revenue [RORE])
- Revenue from a subsidiary whose operating activities are different from those of its parent (classified as Other Non-Insurance Revenue [RNIR] for insurance companies and Other Non-Utility Revenue [RNUR] for utility companies)
- Interest income for a financial service company (classified as Net Sales [RNTS])

Interest Income, Non-Bank [RINT] has been used historically but has been discontinued and replaced by Net Sales [RNTS] for

Industrial and Utility templates and Net Investment Income [RNII] for Insurance template.

Definition revised August 2013

Other Revenue

RORE

COA Code	RORE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Income

Other Revenue [RORE] represents revenue that is not otherwise classified from the main operating activities of a company. Although "other" items reported by a company may be clearly identifiable as a part of Net Sales [RNTS], some items that may not be clearly related to the main operating activity of a company are included in Other Revenue [RORE].

Revenue of a subsidiary whose business is different from that of its parent company is classified as Other Revenue [RORE] as well.

Other Revenue [RORE] has been used historically but has been discontinued and replaced by Net Sales [RNTS].

Definition revised August 2013

Other Revenue, Total

SORE

COA Code	SORE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

Other Revenue, Total [SORE] represents the sum of:

- Other Non-Utility Revenue [RNUR]
- Other Non-Insurance Revenue [RNIR]
- Interest Income, Non-Bank [RINT]
- Other Revenue [RORE]

Definition revised June 2003

Total Revenue

RTLRL

COA Code	RTLRL
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Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

Total Revenue [RTLRL] represents revenue from all of a company's operating activities after deducting any sales adjustments and their equivalents. Net sales equivalents from all industries are aggregated into Total Revenue [RTLRL] for cross-sector comparison as following:

- Revenue [SREV] – Applicable to industrial and utility companies
- Total Premiums Earned [SPRE] – Applicable to insurance companies
- Net Investment Income [RNII] – Applicable to insurance companies
- Realized Gains (Losses) [RRGL] – Applicable to insurance companies
- Interest Income, Bank [SIIB] – Applicable to banks
- Other Revenue, Total [SORE] – Operating revenue other than the main operations

In general, "operating" activity is defined as a company's day-to-day business activities.

Definition revised November 2003

Purchased Power

EPPR

COA Code	EPPR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Expense

Purchased Power [EPPR] represents the cost of purchased power, generally for electric utility companies.

Purchased Power [EPPR] includes:

- Purchased electricity for distribution

Purchased Power [EPPR] excludes:

- Gas purchased for distribution by gas utility companies (classified as Fuel Purchased for Resale [EFPR])
- Fuel purchased for electricity generation (classified as Fuel Expense [EFEX])
- Electricity purchased by water utility companies (classified as Fuel Expense [EFEX])
- Fuel purchased by steam utility companies (classified as Fuel Expense [EFEX])

Definition revised June 2003

Fuel Purchased for Resale

EFPR

COA Code	EFPR
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Expense

Fuel Purchased for Resale [EFPR] represents the cost of gas purchased for resale by gas utility companies.

Fuel Purchased for Resale [EFPR] includes:

- Gas purchased for resale

Fuel Purchased for Resale [EFPR] excludes:

- Purchased electric power for distribution (classified as Purchased Power [EPPR])
- Purchased oil or gas for electricity generation in electric utility companies (classified as Fuel Expense [EFEX])
- Power purchased by water utility companies (classified as Fuel Expense [EFEX])
- Resale of oil by utility companies (classified as Other Non-Utility Revenue [RNUR])
- Cost of oil purchased for resale (classified as Other Operating Expense [OOOE])

Definition revised June 2003

Cost of Revenue

ECOR

COA Code	ECOR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Expense

Cost of Revenue [ECOR] includes all costs that can be directly attributable to the goods and services produced/purchased and sold.

Costs of products may include materials purchased, labor expenses, and overhead costs in factories. These are directly related to the cost of goods and vary according to the number of units produced. The overhead costs in factories may include depreciation of manufacturing equipment, amortization of production-based intangible assets, and amortization of interest capitalized on the construction of factories. When a company uses the Functional Method for its income statement, operating expenses are clearly segregated between those directly related and those indirectly related to the volume of sales as cost of goods sold and selling, general, and administrative expenses, respectively.

This "direct" relationship to services provided is not clear in the service industries. Each component is selectively treated as cost of revenue when a company organizes its operating expenses using the Cost Summary Method.

Cost of Revenue [ECOR] includes:

- Advisory and management fees for financial services and real estate companies
- Broadcasting expenses for broadcasting and cable TV companies (including programming, advertising and promotional, TV show licenses, and station administrative charges)
- Brokerage and clearing fees for investment services companies
- Casino operations expenses for casino and gaming companies (including licensing, promotional and marketing, gaming taxes, complimentary rooms, and surveillance charges)

- Compensation expenses for business and personal services companies (including a base salary, annual incentive bonus, ancillary benefits (sick and vacation time, 401K or any other pre- or post-retirement plans and insurance), disability, and stock option grants)
- Flight operations expenses for airline and air courier companies (including salary and benefits, jet fuel, ground handling, and computer reservation system charges)
- Rental expense for restaurants and retail companies
- Salaries and wages for companies in the service industry
- Purchased transportation for trucking companies
- Reimbursed expenses for service companies
- Write-down or provisions for expected value diminution of inventory in the usual course of business

Cost of Revenue [ECOR] excludes:

- Compensation and benefits or salaries for companies in the financial services industry [ELAR]

Definition revised September 2012

Excise Taxes Payments

EEXT

COA Code	EEXT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Expense

Excise Taxes Payments [EEXT] represents excise taxes and any other taxes collected from customers on behalf of governing authorities and paid to the authorities. Excise Taxes Payment [EEXT] is used only when the company does not disclose the payment in its revenue section. If this payment is disclosed in the revenue section, Excise Tax Receipts [REXT] is used.

Excise Taxes Payments [EEXT] includes:

- Fuel taxes for oil marketing companies
- Liquor taxes for alcoholic beverage companies
- Tobacco taxes for tobacco companies
- Excise taxes for tire companies
- Federal taxes for telecommunication companies
- Sales/VAT taxes

Excise Taxes Payments [EEXT] excludes:

- Income taxes (classified as Provision for Income Taxes [TTAX])
- Revenue/production taxes (classified as Selling/General/Administrative Expense [ESGA])
- Real estate/property taxes (classified as Selling/General/Administrative Expense [ESGA])
- Capital/royalty taxes for mining companies (classified as Selling/General/Administrative Expense [ESGA])
- Tariffs on import/export (classified as Selling/General/Administrative Expense [ESGA])

- Stamp duties (classified as Selling/General/Administrative Expense [ESGA])

Definition revised June 2003

Cost of Revenue, Total

SCOR

COA Code	SCOR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Expense

Cost of Revenue, Total [SCOR] represents total operating expenses directly related to the goods sold and services provided.

Items that are aggregated for Cost of Revenue, Total [SCOR] are the following:

For industrial companies

- Cost of Revenue [ECOR]
- Excise Taxes Payments [EEXT]

For utility companies

- Purchased Power [EPPR]
- Fuel Purchased for Resale [EFPR]
- Cost of Revenue [ECOR]
- Excise Taxes Payments [EEXT]

Cost of Revenue, Total [SCOR] is not defined for industries such as banking and insurance, whose income statement usually is organized using the Cost Summary Method.

Definition revised June 2003

Gross Profit

SGRP

COA Code	SGRP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Income/Loss

Gross Profit [SGRP] represents a measure of a company's operating performance. Gross Profit [SGRP] states the profits earned directly from a company's revenues and direct costs.

Gross Profits [SGRP] represents Total Revenue [SREV] minus Cost of Revenue [SCOR]. Gross Profits [SGRP] is not defined where Cost of Revenue [SCOR] is not defined.

Definition revised May 2005

Fuel Expense**EFEX**

COA Code	EFEX
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Expense

Fuel Expense [EFEX] represents costs of fuel used for generating electricity, water, or steam for distribution by utility companies.

Fuel Expense [EFEX] includes:

- Oil/gas/fossil fuel purchased for electricity generation by electric utility companies
- Oil/gas purchased by water/steam utility companies

Fuel Expense [EFEX] excludes:

- Cost of purchased electric power (classified as Purchased Power [EPPR])
- Cost of purchased natural gas by gas utility companies (classified as Fuel Purchased for Resale [EFPR])
- Cost of oil/gas for resale by utility companies (classified as Other Operating Expense [EOOE])

Definition revised June 2003

Operations and Maintenance**EDOE**

COA Code	EDOE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Expense

Operations & Maintenance [EDOE] represents costs for operations and maintenance of power generating plants by electric utility companies, and maintenance of distribution facilities by utility companies. A significant portion of Operations & Maintenance [EDOE] may represent depreciation and maintenance of local distribution facilities such as power lines and gas pipelines.

Operations & Maintenance [EDOE] includes:

- Depreciation of power plants (may be included in Operations & Maintenance [EDOE] if not disclosed separately by the company)
- Depreciation of transmission/distribution facilities (may be included in Operations & Maintenance [EDOE] if not disclosed separately by the company)
- Cost of repair/maintenance of vehicles for power distributions
- Amortization of nuclear fuel (may be included in Operations & Maintenance [EDOE] if not disclosed separately by the company)
- All expenses incurred in operating and maintaining power plants and distribution facilities, including fuel expense, unless itemized by the reporting company

Operations & Maintenance [EDOE] excludes:

- Depreciation of administrative facilities (classified as Selling/General/Administrative Expense [ESGA]), if identifiable and distinguished from depreciation of power plants
- Fuel expense for power generation by electric utility companies when itemized by the reporting company (classified as Fuel Expense [EFEX])

Definition revised June 2003

Interest on Deposit

EIOD

COA Code	EIOD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Expense

Interest on Deposit [EIOD] represents interest paid on deposits from customers. Types of deposits may include demand/checking deposit, non-interest-bearing/interest-bearing deposits, savings deposits, money market accounts, NOW accounts, time deposit accounts, and certificates of deposit.

Interest on Deposit [EIOD] excludes:

- Interest paid on short-term and long-term borrowings (classified as Interest on Other Borrowings [EIOB])

Definition revised June 2003

Interest on Other Borrowings

EIOB

COA Code	EIOB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Expense

Interest on Other Borrowings [EIOB] represents interest paid for borrowings by banks. Although commercial banks mostly rely on capital from deposits from customers, such banks may issue notes and bonds as long-term capital resources. This interest paid on notes and bonds is still considered an operating interest expense for banks.

Financial institutions other than commercial banks generally rely on borrowings from banks or notes and bonds issued to the public. Due to the nature of the business of financial institutions, all interest expense is considered operating expense.

Interest on Other Borrowings [EIOB] includes:

- Interest expense for long-term capital lease obligations
- Interest expense for overnight loans/advances to other banks
- Interest expense for trading accounts liabilities
- Interest expense for commercial paper issued

Definition revised June 2003

Federal Funds Purchased/Securities Sold Under Repurchase Agreement EFFS

COA Code	EFFS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Expense

Federal Funds Purchased/Securities Sold Under Repurchase Agreement [EFFS] represents funds acquired from a financial institution for a limited period of time to cover reserve requirements. Although the results are the same, the providers of the varying resources are different. Federal Funds Purchased are short-term borrowings from other depository financial institutions without any collateral, usually at the Federal Funds rate. These may be considered wholesale borrowings from other banks. Securities Sold Under Repurchase Agreement are securities sold on a temporary basis to other financial institutions with a pre-set buying price within a short period of time.

Advances from the Federal Home Loan Bank (FHLB) are classified as Federal Funds Purchased for a commercial bank.

Definition revised June 2003

Total Interest Expense STIE

COA Code	STIE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Expense

Total Interest Expense [STIE] represents total operating interest expense for financial institutions:

- Interest on Deposits [EIOD]
- Interest on Other Borrowings [EIOB]
- Federal Fund Purchased/Securities Sold Under Repurchase Agreement [EFFS]

Definition revised June 2003

Net Interest Income ENII

COA Code	ENII
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income/Loss

Net Interest Income [ENII] represents Interest Income, Bank [SIIB], reduced by Total Interest Expense [STIE] for banks. Net Interest Income [ENII] indicates interest margins for financial institutions engaged in the lending and borrowing businesses. However, Net Interest Income [ENII] is computed before consideration of Loan Loss Provision [ELLP].

This value is used to calculate Net Interest Margins (before Loan Loss Provision [ELLP]) for banking analysis.

Definition revised June 2003

Loan Loss Provision

ELLP

COA Code	ELLP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Expense

Loan Loss Provision [ELLP] represents provisions established for possible defaults by customers on loans from a financial institution. Reserves for possible loan losses are established on loans outstanding on the basis of country risks, industry risks and specific risks of groups of borrowers. When a borrower is in default, the allowance is reduced and replenished in the following fiscal period, which is accounted for in Loan Loss Provision [ELLP].

Thomson Reuters includes the Loan Loss Provision [ELLP], as reported, which may be net of recoveries of loans written-off.

Definition revised June 2003

Net Interest Income Aft. Loan Loss Prov.

SIAP

COA Code	SIAP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income/Loss

Net Interest Income After Loan Loss Provision [SIAP] represents net gains from loan operations over capital costs for the loans provided after considering expected Loan Loss Provision [ELLP] expenses. It is computed as Interest Income, Bank [SIIB] less Total Interest Expense [STIE] less Loan Loss Provision [ELLP].

Net Interest Income After Loan Loss Provision [ELLP] is used to calculate Net Interest Margin After Loan Loss Provision for banking analysis.

Definition revised June 2003

Losses, Benefits and Adjustments

ELBA

COA Code	ELBA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Expense

Losses, Benefits, and Adjustments [ELBA] represents losses paid to policyholders, loss adjustment expenses, and benefits to life policyholders as expenses to insurance policies. Loss adjustment expenses represent expenses for the investigation of designated events that happened, estimation of losses, and any other activity after the event until the payment of claims.

For life insurance policies, it includes not only the actual payment of benefits, but also changes in reserves for life policy benefits, which may be computed on an actuarial basis. Life insurance companies usually have a significant business in annuity-type savings and investment products. Losses, Benefits, and Adjustments [ELBA] includes not only actual payments at maturity, but also changes in reserve for expected future payments to the annuity plans.

Actual payments of claims and losses to policyholders usually have a significant time gap from the time of the designated event. In general, claims and losses to policyholders include not only claims and losses paid, but also claims and losses for the policies that likely happened but are not yet reported at the fiscal year-end date.

Losses, Benefits, and Adjustments [ELBA] includes:

- Claims and losses for life and non-life policies
- Future policy benefits for life policies
- Increase in benefits reserve for life policies
- Loss adjustment expenses
- Benefits to annuity plans
- Health benefits for health insurance
- Benefits for professional liability insurance
- Claims, losses and benefits paid due to contracts ceded to other insurance companies (to be recovered)

Losses, Benefits, and Adjustments [ELBA] excludes:

- Underwriting expenses and commissions paid (classified as Underwriting & Commissions [EUAC])
- Dividends to policyholders (classified as Selling/General/Administrative Expense [ESGA])
- Claims, losses, and benefits recovered from other insurance companies (a negative figure) (classified as Expenses Recovered from Reinsurers [ERII])

Definition revised March 2008

Underwriting & Commissions

EUAC

COA Code	EUAC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Expense

Underwriting & Commissions [EUAC] represents the commissions received for underwriting insurance policies from policyholders or other insurance companies. Underwriting is the process of selling a guaranteed cash payment in the event of a loss or casualty. Commissions are service charges assessed by an agent in return for arranging the purchase of insurance.

Subscription of new policies is often performed by insurance brokers, who compare policies from multiple insurance companies before any subscription and are paid with commissions from an insurance company whose policy is subscribed. Commissions from a policy may be paid at the time of a subscription, but such commissions may be realized as the contractual time period, covered under the policy, expires.

Unexpired portions of policy acquisition costs may be capitalized and amortized over the period as the underlying policy contracts are recognized as revenue. The amortized portion is included in Amortization of Policy Acquisition Costs [EPAC].

Underwriting & Commissions [EUAC] excludes:

- The amortized portion of policy acquisition costs (classified as Amortization of Policy Acquisition Costs [EPAC])

Definition revised June 2003

Expenses Recovered from Reinsurers

ERII

COA Code	ERII
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Expense

Expenses Recovered from Reinsurers [ERII] represents the portion of expenses recovered from the external insurance companies, in relation to insurance that have been reassigned to other insurance providers.

This is a negative figure that reflects a reduction in the total losses incurred by the insurance company.

Definition revised March 2008

Losses, Benefits and Adjustments, Total

SLBA

COA Code	SLBA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Expense

Losses, Benefits, and Adjustments, Total [SLBA] represents the sum of:

- Losses, Benefits, and Adjustments [ELBA]
- Underwriting & Commissions [EUAC]
- Reinsurance – Expense [ERII]

Definition revised January 2013

Amortization of Policy Acquisition Costs

EPAC

COA Code	EPAC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Expense

Amortization of Policy Acquisition Costs [EPAC] represents policy acquisition costs that are capitalized and amortized over the contractual period of the underlying policy.

Definition revised June 2003

Selling/General/Administrative Expense

ESGA

COA Code	ESGA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Selling/General/Administrative Expense [ESGA] represents all of the costs of operating a business other than the costs of readying a product for sale. Individual expenses included in Selling/General/Administrative Expense [ESGA] may vary depending on the nature of business of a company, but they cover expenses related to selling and marketing activities, general activities that serve many different departments, and administrative activities.

Selling/General/Administrative Expense [ESGA] includes:

- Advisory fees/administration fees/management fees/accounting fees/auditor's fees/legal fees/consulting fees/professional fees/outsourced services/delivery charges/financing fees/other fees
- Automobile expenses/bank fees/charitable contributions/communication and telephone expenses/computer costs/environmental remedy expense/general operating expenses/general business insurance/maintenance of facility/network development and maintenance expenses/postage and delivery expenses/printing costs/dues and subscriptions/public relations/repair and maintenance/store operating costs/supplies/transportation/travel expense/entertainment expense
- Corporate overhead/franchise fees/pre-opening costs/royalty fees/start-up costs/store closing costs
- Provision for doubtful accounts/bad debt provisions/impairment of accounts receivables
- Commissions/reservations/promotions for the airline industry
- Warranty expenses for automobile manufacturers
- Consulting fees/professional fees subcontracted/paid for consulting or other service companies
- Forest management expenses for forest/paper companies
- Franchise fees for hotels and motels
- Custodian fees for securities brokerage service companies
- Advisory fees for real estate operations
- Impairment/write-down/write-off/revaluation of current assets in the usual course of business

Selling/General/Administrative Expense [ESGA] excludes:

- Salaries/wages, bonus, pension/retirement (classified as Labor & Related Expense [ELAR])
- Depreciation of fixed assets (classified as Depreciation [EDEP])
- Amortization of intangible assets (classified as Amortization of Intangibles [EAMI])
- Director's fees and management fees (classified as Labor & Related Expense [ELAR])

- Equipment lease or rental expenses/occupancy expenses/rental expenses/office rental in retail and restaurant businesses (classified as Cost of Revenue [ECOR])
- Taxes levied for the purpose of raising capital/energy taxes/general taxes/license fees/non-income taxes/other taxes and duties/penalties and fines/premium taxes/production taxes/real estate taxes/registration expenses (classified as Property & Other Taxes [EPOT])

Definition revised December 2009

Labor & Related Expense

ELAR

COA Code	ELAR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Labor & Related Expense [ELAR] consists of expenses paid to employees of a company in the form of salaries, wages, fees, benefits or any other form of compensation. Labor & Related Expense [ELAR] is collected when it is reported separately from selling, general, and administrative expenses.

Expenses paid to auditors and out-sourced consultants need to be excluded from this line unless such labor forces are contracted employees.

Labor & Related Expense [ELAR] includes:

- Payroll/salary/benefits
- Director's fees, compensation to officers
- Bonus/stock-based compensation to employees
- Deferred compensation to employees
- Pension benefits, post-retirement benefits
- Profit sharing, stock option costs
- Retirement payment expenses
- Commissions to sales staffs
- Contracted labor expenses
- ESOP contribution
- Payroll taxes
- Compensation and benefits or salaries for companies in the financial services industry

Labor & Related Expense [ELAR] excludes:

- Expenses paid to auditors and outsourced consultants who are non-contracted employees (classified as Selling/General/Administrative Expense [ESGA])
- Severance payment expenses (classified as Other Unusual Expenses [EUIE])

Definition revised September 2012

Advertising Expense**EADV**

COA Code	EADV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Advertising Expense [EADV] represents the cost of advertising media and promotional expenses. Advertising Expense [EADV] may include outsourced advertising expenses for marketing.

Advertising Expense [EADV] includes:

- Travel expenses related to advertising
- Advertising development expenses
- Promotional expenses

Definition revised June 2003

Selling/General/Admin. Exp., Total**SSGA**

COA Code	SSGA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Selling/General/Administrative Expenses, Total [SSGA] represents the sum of:

- Selling/General/Administrative Expense [ESGA]
- Labor & Related Expense [ELAR]
- Advertising Expense [EADV]

Selling/General/Administrative Expenses, Total [SSGA] may not represent total indirect operating expenses when Research & Development [ERAD] and Depreciation/Amortization [EDEP] expenses are separately disclosed.

Definition revised June 2003

Research & Development**ERAD**

COA Code	ERAD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Expense

Research & Development [ERAD] represents expenses for research and development of new products and services by a company in order to obtain a competitive advantage.

Research & Development [ERAD] consists of expenses incurred to support the search for new or refined knowledge and ideas, and for the application or use of such knowledge and ideas for the evolution of new or improved products and processes. SFAS 2 and SFAS 68 establish that these expenses should be included in Research & Development [ERAD] for U.S. GAAP, although there are separate rules for special industries.

Research & Development [ERAD] represents the portion expensed during the year, and excludes the portion capitalized. However, capitalization of Research & Development [ERAD] expenditure is rare for U.S. and global companies.

Research & Development [ERAD] includes:

- Engineering costs
- Exploration/Dry Hole/Abandonment costs for oil and gas exploration companies
- Survey and mapping expenses for oil and gas exploration companies
- Applied & Basic Research/Clinical expenses for biotechnology & drug companies
- Mineral Exploration costs for mining companies
- Write-offs/write-downs of exploration costs/expenditures for oil/gas/mining companies

Research & Development [ERAD] excludes:

- Amortization of patents (internally capitalized, acquired, or licensed from another company) (classified as Amortization of Intangibles [EAMI])
- Amortization of capitalized software development costs for software and programming companies (classified as Amortization of Intangibles [EAMI])
- Gaming development costs for casino companies (classified as Amortization of Intangibles [EAMI])
- Amortization of design/development costs for apparel and accessories companies (classified as Amortization of Intangibles [EAMI])
- Amortization of capitalized programming costs for publishing companies with internet services (classified as Amortization of Intangibles [EAMI])
- Amortization of acquired research and development for pharmaceutical companies (classified as Purchased R & D Written-Off [ERDW])
- Licensing fees for technology from another company (classified as Selling/General/Administrative Expense [ESGA])
- Fees to government authorities for licensing mineral extraction rights for mining companies (classified as Selling/General/Administrative Expense [ESGA])
- Customer-paid research and development expenditure for contracted research and development projects for biotechnology companies (classified as Cost of Revenue [ECOR])

Definition revised December 2012

Depreciation

EDEP

COA Code	EDEP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance

Data Type	Expense
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Depreciation [EDEP] represents the accounting process of allocating the cost of tangible assets to expenses over those periods expected to benefit from the use of the assets.

Some companies do not delineate depreciation from depletion of natural resources, amortization of intangibles, and amortization of tangibles. In such instances, all of these values are represented by Depreciation [EDEP]. However, if these items are delineated in the footnotes, then the details are classified as Amortization of Intangibles, Supplemental [VAMI], Amortization of Acquisition Costs, Supplemental [VAMA], and/or Depreciation, Supplemental [VDEP].

Depreciation [EDEP] includes:

- Amortization expense of intangible fixed assets if a company combines it with depreciation of tangible fixed assets
- Depletion
- Depreciation of fixed assets capitalized under long-term finance lease contracts
- Depreciation of land improvement costs
- Depreciation of properties under leases for real estate operations companies
- Depreciation of Biological Assets

Depreciation [EDEP] excludes:

- Amortization of lease rights (treated as rent and classified as Selling/General/Administrative Expense [ESGA])
- Amortization of acquisition costs or goodwill, when reported separately from depreciation of tangible fixed assets (classified as Amortization of Acquisition Costs [EAMA])
- Amortization of patents and other intangibles, when separated from depreciation of tangible fixed assets (classified as Amortization of Intangibles [EAMI])
- Depreciation, if embedded in cost of goods sold (classified as Cost of Goods Sold [ECOR])
- Depreciation, if embedded in selling and general administrative expenses (classified as Selling/General/Administrative Expense [ESGA])

Definition revised August 2011

Amortization of Intangibles, Operating

EAMI

COA Code	EAMI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Amortization of Intangibles [EAMI] represents the accounting process of allocating the cost of assets that lack physical existence over those periods expected to benefit from the use of these assets. These assets usually have a high degree of uncertainty concerning future benefits.

Amortization of Intangibles [EAMI] includes:

- Amortization of Software/Product Development costs for software and programming companies
- Amortization of Patents/Licenses/Franchises for biotechnology and drug-related companies
- Amortization of film costs for motion picture companies

- Amortization of Program Rights/Distribution Rights/Distribution Agreements/Subscription Rights for broadcasting and cable television companies
- Amortization of road access rights for forestry companies
- Amortization of capitalized programming costs for publishing companies with Internet distribution products

Amortization of Intangibles [EAMI] excludes:

- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Interest Expense, Operating [EIE] or Interest Expense, Non-Operating [NIEN])
- Research and development expenses (classified as Research & Development [ERAD])
- Amortization of debt discounts (classified as Interest Expense, Operating [EIE] or Interest Expense, Non-Operating [NIEN])
- Amortization of deferred stock-based compensation, sales commissions, and incentive compensation (classified as Labor & Related Expense [ELAR])
- Amortization of incorporation/organization expenses (classified as Selling/General/Administrative Expense [ESGA])
- Amortization of Pre-opening Costs for restaurants and retail companies (classified as Selling/General/Administrative Expense [ESGA])
- Deferred royalties and marketing costs (classified as Selling/General/Administrative Expense [ESGA])

Definition revised June 2003

Amortization of Acquisition Costs

EAMA

COA Code	EAMA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Amortization of Acquisition Costs [EAMA] (also known as amortization of goodwill) represents the excess of purchase price over tangible and intangible assets acquired, less liabilities assumed arising from business acquisitions using the Purchase Method of accounting. Amortization of goodwill consists of the periodic reduction of the premium paid in the acquisition of an entity over the fair market value of its identifiable tangible and intangible assets.

SFAS 142 in the U.S. changed the valuation of goodwill such that its value is no longer automatically written off. Rather, impairment of goodwill is classified as Impairment Assets Held for Use [EIAU]. When this information is not disclosed on a company's income statement, such equivalent information is searched for in the footnotes of the financial statements or the cash flow and populated into Impairment Assets Held for Use, Supplemental [VIAU].

Amortization of Acquisition Costs [EAMA] includes:

- Amortization of excess costs over purchase costs (amortization of goodwill)

Amortization of Acquisition Costs [EAMA] excludes:

- Impairment of goodwill/acquisition costs (classified as Impairment – Assets Held for Use [EIAU])
- Amortization of technology and licenses acquired (classified as Amortization of Intangibles [EAMI])
- Amortization of acquired software costs or capitalized software programming costs (classified as Amortization of Intangibles [EAMI])

Definition revised December 2010

Depreciation/Amortization**SDPR**

COA Code	SDPR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Depreciation/Amortization [SDPR] represents the sum of:

- Depreciation [EDEP]
- Amortization of Intangibles [EAMI]
- Amortization of Acquisition Costs [EAMA]

Definition revised June 2003

Interest Expense – Operating**EIEX**

COA Code	EIEX
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Expense

Interest Expense – Operating [EIEX] represents interest expense for financial services subsidiaries of non-banking companies. In order to use Interest Expense – Operating [EIEX], the subsidiaries must primarily be engaged in financial services other than insurance operations. Although the parent company is engaged in industrial, utility, or insurance businesses, the respective subsidiaries must be engaged in financial services in their day-to-day operations, including the provision of loans to customers.

There are many cases in which ordinary expenses of a company are not delineated between operating and non-operating, and all of the ordinary expenses are grouped together prior to pre-tax income. Interest expense in such cases is classified as Interest Expense – Operating [EIEX], which may have a similar nature to Interest Expense, Non-Operating [NIEN] for financial analysis.

Interest Expense – Operating [EIEX] includes:

- Amortization of discounts/premiums or debt issuance expenses, capitalized from issuance of debt, reported in the operating expense section

Interest Expense – Operating [EIEX] excludes:

- Interest expense that is reduced by interest income (classified as Interest, Net [EINN])

Definition revised June 2003

Interest Capitalized – Operating**ECAP**

COA Code	ECAP
Units	Millions

Annual History	Since 1985
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Interest Capitalized – Operating [ECAP], when reported under US-GAAP, represents interest charges deferred to a company's property, plants and equipment account, amortized over the life of the related assets. Interest Capitalized – Operating [ECAP] reflects only the portion of interest on an asset that is amortized during the fiscal period.

Definition revised June 2012

Interest Expense, Net – Operating

SIEO

COA Code	SIEO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Interest Expense, Net – Operating [SIEO] represents Interest Expense – Operating [EIEX] reduced by Interest Capitalized – Operating [ECAP].

Definition revised June 2003

Interest Income – Operating

EIIN

COA Code	EIIN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Income

Interest Income – Operating [EIIN] is interest that is collected from an investment portfolio or invested securities. This amount is reported as a negative figure in the operating section of the income statement.

If a company does not delineate between dividend income or other investment income and interest income on the income statement, the dividend income or other interest income is classified as Interest Income – Operating [EIIN].

Definition revised June 2003

Investment Income – Operating

EINV

COA Code	EINV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility

Data Type	Income
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Investment Income – Operating [EINV] represents investment income and losses, as well as dividend income received from invested assets. It may be reported as either a negative or a positive figure on the income statement.

Investment Income – Operating [EINV] includes:

- Equity losses (earnings) in affiliates, joint ventures, and unconsolidated subsidiaries, reported in the operating section when operating and non-operating expenses are not distinguished on a single step income statement
- Dividend income
- Gain/loss on sale of investment securities, generally from marketable securities available for sale
- Foreign currency gains/losses
- Unrealized gain/loss on investment properties for sale

Definition revised October 2007

Interest/Investment Income – Operating

SIIO

COA Code	SIIO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Income

Interest/Investment Income – Operating [SIIO] represents the sum of Interest Income – Operating [EIIN] and Investment Income – Operating [EINV].

Definition revised June 2003

Interest Expense (Income) – Net Operating

EINN

COA Code	EINN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Interest Expense (Income) – Net, Operating [EINN] represents the net interest expense (income) reported in the operating section by the company, when the company does not delineate between interest expense and interest income incurred.

Interest Expense (Income), Net, Operating [EINN] is also used to report the difference between interest income and interest expense in the operating section for the standardized financials view, when the company reports interest income and interest expense separately.

Interest Expense (Income), Net Operating [EINN] represents the sum of:

- Interest Expense, Net Operating [SIEO]
- Interest/Investment Income, Operating [SIIO]

Definition revised January 2013

Interest Exp.(Inc.), Net-Operating, Total**SINN**

COA Code	SINN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Interest Expense (Income), Net- Operating, Total [SINN] represents the sum of:

- Interest Expense, Net – Operating [SIEO]
- Interest/Investment Income – Operating [SIOI]
- Interest Expense (Income) – Net Operating [EINN]

Definition revised September 2008

Purchased R&D Written-Off**ERDW**

COA Code	ERDW
Units	Millions
Annual History	Since 1987
Quarterly History	Since 1990
COA Type	Industrial, Utility
Data Type	Expense

Purchased R&D Written-Off [ERDW] represents the write-off of purchased research and development (R&D). R&D expenditure may be capitalized by a company, and then acquired by another company. The acquiring company would then record it as an intangible asset. R&D acquired may be amortized over multiple years, but impairment of such intangible assets may be, partially or as a whole, written-off in one year. Purchased R&D Written-Off [ERDW] consists of the written-off portion of purchased R&D.

Purchased R&D Written-Off [ERDW] includes:

- Amortization/write-off of technology purchased
- Write-off of acquired R&D

Definition revised June 2003

Restructuring Charge**ERES**

COA Code	ERES
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Restructuring Charge [ERES] is an unusual or non-recurring item related to a significant rearrangement of a company's assets and/or liabilities. The restructuring may include discontinuing a line of business, closing plants, or making employee cutbacks. Restructuring Charge [ERES] is reported as an expense before taxes.

Definition revised June 2003

Litigation

ELIT

COA Code	ELIT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Litigation [ELIT] represents unusual litigation expenses. Litigation [ELIT] expenses may include fees for lawyers, or settlement charges. However, Litigation [ELIT] does not include standard business-related lawyers' fees.

Litigation [ELIT] excludes:

- Legal/Professional expense (classified as Selling/General/Administrative Expense [ESGA])

Definition revised June 2003

Impairment – Assets Held for Use

EIAU

COA Code	EIAU
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Impairment – Assets Held for Use [EIAU] is a form of an unusual item related to the impairment of long-lived assets, certain identifiable intangibles, and goodwill related to those assets. These assets are retained by the reporting company.

Impairment – Assets Held for Use [EIAU] includes:

- Impairment/write-down/write-off/revaluation of long-term assets
- Impairment/write-down/write-off/revaluation of goodwill/acquisition cost
- Impairment/write-down/write-off/revaluation of fixed assets
- Impairment/write-down/write-off/revaluation/fair value change of biological assets
- Impairment of exploration costs for oil/gas/mining companies

Impairment – Assets Held for Use [EIAU] excludes:

- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of investment securities arising from an unusual event (classified as Impairment – Assets Held for Sale [EIAS])

Definition revised April 2012

Impairment – Assets Held for Sale**EIAS**

COA Code	EIAS
Units	Millions
Annual History	Since 1987
Quarterly History	Since 1991
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Impairment – Assets Held for Sale [EIAS] is a form of an unusual item related to the impairment of current assets. These items are assets that are sold by the reporting company.

Impairment – Assets Held for Sale [EIAS] includes:

- Impairment/write-down/write-off/revaluation of inventories or current assets arising from an unusual event
- Impairment/write-down/write-off/revaluation of investment securities arising from an unusual event

Impairment – Assets Held for Sale [EIAS] excludes:

- Impairment/write-down/write-off/revaluation of long-term assets (classified as Impairment – Assets Held for Use [EIAU])
- Impairment/write-down/write-off/revaluation of goodwill/acquisition cost (classified as Impairment – Assets Held for Use [EIAU])
- Impairment/write-down/write-off/revaluation of fixed assets (classified as Impairment – Assets Held for Use [EIAU])
- Impairment/write-down/write-off/revaluation of accounts receivable (classified as Selling/General/Administrative Expense [ESGA])
- Impairment/write-down/write-off/revaluation of inventories in the usual course of business (classified as Cost of Revenue [ECOR])
- Impairment/write-down/write-off/revaluation of current assets in the usual course of business (classified as Selling/General/Administrative Expense [ESGA])

Definition revised April 2012

Loss (Gain) on Sale of Assets – Operating**EGLA**

COA Code	EGLA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Other

Loss (Gain) on Sale of Assets – Operating [EGLA] reflects the excess of sale proceeds over the net book value (purchase price less accumulated depreciation) of a fixed asset. The disposal of assets not only includes the sale, but also exchange or abandonment.

Loss (Gain) on Sale of Assets – Operating [EGLA] includes:

- Business Divestitures

- Asset Disposals
- Sale of Intangibles
- Sale of Property/Equipment

Definition revised June 2003

Other Unusual Expense (Income)

EUIE

COA Code	EUIE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Income/Expense

Other Unusual Expense (Income) [EUIE] represents unusual expenses other than Restructuring Charge [ERES], Litigation [ELIT], Impairment – Assets Held for Use [EIAU], or Impairment – Assets Held for Sale [EIAS].

Other Unusual Expense (Income) [EUIE] includes:

- Acquisition of another company
- Merger related costs
- Uncovering of employee fraud that negatively affects the company's financial condition
- Flood, fire, and other natural disaster losses (not qualified as an extraordinary item)
- Relocation and moving expense
- Expropriation of assets by foreign governments
- Environmental remediation costs
- Facility closures/plant closing/relocation of plants (if not specifically disclosed by the company)
- Insurance gains/losses
- Lease cancellation/termination costs
- Workforce reduction
- Recapitalization costs
- Y2K remediation expenses
- 9/11 special charges
- Severance payments
- The early extinguishment/retirement of debt (as of 4/2002 based on SFAS 145)

Other Unusual Expense (Income) [EUIE] excludes:

- Accounting changes (classified as Accounting Change [XACG])
- Discontinued operations (classified as Discontinued Operations [XIDO])

Definition revised March 2010

Unusual Expense (Income)**SUIE**

COA Code	SUIE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Unusual Expense (Income) [SUIE] represents the sum of:

- Purchased R&D Written-Off [ERDW]
- Restructuring Charge [ERES]
- Litigation [ELIT]
- Impairment – Assets Held for Use [EIAU]
- Impairment – Assets Held for Sale [EIAS]
- Other Unusual Expense (Income) [EUIE]
- (Gain) Loss on Sale of Fixed Assets [EGLA]

Definition revised September 2008

Foreign Currency Translation Adjustment**EFCA**

COA Code	EFCA
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial
Data Type	Expense

Foreign Currency Translation Adjustment [EFCA] represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company. Foreign Currency Adjustment [EFCA] is defined as a part of comprehensive income by SFAS 130.

Foreign Currency Translation Adjustment [EFCA] excludes:

- Foreign currency transaction gains/losses (classified as Investment Income – Operating [EINV; for single-step income statement] or Investment Income – Non-Operating [NINV; for multi-step income statement])

Foreign Currency Translation Adjustment [EFCA] has been used historically, but has been discontinued due to changes in accounting standards. Any Foreign Exchange (Gains) Losses reported in the Operating section should be classified as Investment Income [EINV].

Definition revised September 2010

Unrealized Losses (Gains)**EUGL**

COA Code	EUGL
Units	Millions

Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial
Data Type	Income/Expense

Unrealized Losses (Gains) [EUGL] represents paper gains and losses on available-for-sale securities. Unrealized Losses (Gains) [EUGL] is defined as a part of comprehensive income by SFAS 130.

Unrealized Losses (Gains) includes:

- Paper gains and losses on securities

Unrealized Losses (Gains) excludes:

- Dividend income; equity earnings/losses on affiliates, unconsolidated subsidiaries, partnerships, or joint ventures (before taxes); gains/losses on sale of investment securities, generally for marketable securities available for sale (classified as Investment Income [NINV])
- Unrealized gain/loss on investment properties for sale (classified as Investment Income [EINV])

Unrealized Losses (Gains) [EUGL] has been used historically, but has been discontinued due to changes in accounting standards. Any Unrealized Gains (Losses) or Fair Value Adjustments on Investment Securities reported in the Operating section should be classified as Investment Income [EINV].

Definition revised September 2010

Minimum Pension Liability Adjustment

EAML

COA Code	EAML
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial
Data Type	Expense

Minimum Pension Liability Adjustment [EAML] represents gains or losses realized from maintaining the minimum amount of liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation. Minimum Pension Liability Adjustment [EAML] is defined as a part of comprehensive income by SFAS 130.

Minimum Pension Liability Adjustment [EAML] excludes:

- Pension benefits/medical benefit expenses/post-retirement health benefits (classified as Labor & Related Expense [ELAR])
- Retirement expenses (classified as Labor and Related Expenses [ELAR])
- Severance expenses (classified as Other Unusual Expenses [EUIE])

Definition revised June 2003

Property & Other Taxes

EPOT

COA Code	EPOT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Utility
Data Type Expense

Property & Other Taxes [EPOT] represents property taxes and other indirect taxes other than income taxes for the utility sector. It may include fees for licenses and other business regulations to government agencies.

Property & Other Taxes [EPOT] includes:

- Property taxes
- Production-based taxes such as pump taxes
- License fees

Property & Other Taxes [EPOT] excludes:

- Income taxes to government authorities (classified as Provision for Income Taxes [TTAX])
- Sales taxes/VAT taxes (classified as Excise Taxes Payments [EEXT])

Definition revised June 2003

Other Operating Expense

EOOE

COA Code EOOE
Units Millions
Annual History Since 1983
Quarterly History Since 1989
COA Type Industrial, Insurance, Utility
Data Type Expense

Other Operating Expense [EOOE] represents operating expenses disclosed that have no standard identification. It is used for items not typically related to standard operating activities. It represents ordinary expenses other than the following:

- Losses, Benefits, and Adjustments, Total [SLBA]
- Amortization of Policy Acquisition Costs [EPAC]
- Selling/General/Administrative Expenses, Total [SSGA]
- Depreciation/Amortization [SDPR]
- Interest Expense (Income) –Net Operating [EINN]
- Unusual Expense (Income) [SUIE]
- Unrealized Losses (Gains) [EUGL]
- Minimum Pension Liabilities Adjustment [EAML]
- Loss (Gain) on Sale of Assets – Operating [EGLA]
- Property & Other Taxes [EPOT]

Other Operating Expense [EOOE] excludes:

- Equipment lease or rental expense/occupancy expenses/rental expenses/office rental expenses in retail and restaurants (classified as Cost of Revenue [ECOR])
- Capital raising taxes/energy taxes/general taxes/license fees/non-income taxes/other taxes and duties/penalty and fines/premium taxes/production taxes/real estate taxes/registration expenses (classified as Property & Other Taxes [EPOT])

- Compensation to officers/directors/contract labor/deferred compensation/ESOP contribution/fringe benefits/pension benefits/post-retirement benefits/profit sharing/severance expenses/stock option costs (classified as Labor & Related Expense [ELAR])

Definition revised May 2005

Other, Net EONT

COA Code	EONT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Income/Expense

Other, Net [EONT] represents any other item reported as ordinary expenses without segregation between operating and non-operating. Other, Net [EONT] may be either an expense or an income, but not included in the following:

- Losses, Benefits, and Adjustments, Total [SLBA]
- Amortization of Policy Acquisition Costs [EPAC]
- Selling/General/Administrative Expenses, Total [SSGA]
- Depreciation/Amortization [SDPR]
- Interest Expense (Income) – Net Operating [EINN]
- Unusual Expense (Income) [SUIE]
- Unrealized Losses (Gains) [EUGL]
- Minimum Pension Liabilities Adjustment [EAML]
- Loss (Gain) on Sale of Assets – Operating [EGLA]
- Other Operating Expense [EOOE]

Other, Net [EONT] excludes:

- Capital raising taxes/energy taxes/general taxes/license fees/non-income taxes/other taxes and duties/penalty and fines/premium taxes/production taxes/real estate taxes/registration expenses (classified as Property & Other Taxes [EPOT])
- Compensation to officers/directors/contract labor/deferred compensation/ESOP contribution/fringe benefits/pension benefits/post retirement benefits/profit sharing/severance expenses/stock option costs (classified as Labor & Related Expense [ELAR])

Definition revised May 2005

Other Operating Expenses, Total SOOE

COA Code	SOOE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility

Data Type Expense

Other Operating Expenses, Total [SOOE] represents the sum of:

- Minimum Pension Liability Adjustment [EAML]
- Unrealized Losses (Gains) [EUGL]
- Property & Other Taxes [EPOT]
- Other Operating Expense [EOOE]
- Other, Net [EONT]

Definition revised April 2009

Total Operating Expense

ETOE

COA Code ETOE

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Insurance, Utility

Data Type Expense

Total Operating Expense [ETOE] represents the sum of:

Industrial Format

- Cost of Revenue, Total [SCOR]
- Selling/General/Administrative Expenses, Total [SSGA]
- Research & Development [ERAD]
- Depreciation/Amortization [SDPR]
- Interest Expense (Income), Net- Operating, Total [SINN]
- Unusual Expense (Income) [SUIE]
- Other Operating Expenses, Total [SOOE]

Utility Format

- Cost of Revenue, Total [SCOR]
- Selling/General/Administrative Expenses, Total [SSGA]
- Research & Development [ERAD]
- Depreciation/Amortization [SDPR]
- Interest Expense (Income), Net- Operating, Total [SINN]
- Unusual Expense (Income) [SUIE]
- Other Operating Expenses [SOOE]
- Fuel Expense [EFEX]
- Operations & Maintenance [EDOE]

Insurance Format

- Losses, Benefits, and Adjustments, Total [SLBA]
- Amortization of Policy Acquisition Costs [EPAC]
- Selling/General/Administrative Expenses, Total [SSGA]
- Depreciation/Amortization [SDPR]
- Interest Expense (Income), Net- Operating, Total [SINN]
- Unusual Expense (Income) [SUIE]
- Other Operating Expenses, Total [SOOE]

Definition revised April 2009

Operating Income

SOPI

COA Code	SOPI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

Operating Income [SOPI] represents the sum of:

- Total Revenue [RTLRL]
- Total Operating Expense [ETOE]

in the Industrial, Utility and Insurance templates.

Definition revised July 2007

Interest Expense, Non Operating

NIEN

COA Code	NIEN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Interest Expense, Non-Operating [NIEN] represents interest expense on debt of non-financial service companies, including insurance companies. The interest expense may be actually paid or imputed on financing transactions. Interest Expense, Non-Operating [NIEN] is always a negative figure.

Interest Expense, Non-Operating [NIEN] includes:

- Financing costs
- Bank charges
- Amortization of debt discounts/premiums, debt issuance expenses

Interest Expense, Non-Operating [NIEN] excludes:

- Interest expense of non-banking financial service companies (classified as Cost of Revenue [ECOR])
- Interest expense, net of interest income for non-financial service companies (classified as Interest Income (Expense), Net Non-Operating [NINN])

Definition revised November 2003

Interest Capitalized, Non-Operating

NCIN

COA Code	NCIN
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Interest Capitalized, Non-Operating [NCIN] represents interest charges deferred to the company's property, plant and equipment account, amortized over the life of the related assets. It is reported in the non-operating section of the company's income statement.

Interest Capitalized, Non-Operating [NCIN] includes:

- Allowance for funds used during construction (AFUDC) – Borrowed Funds

Definition revised June 2003

Interest Expense, Net Non-Operating

SIEN

COA Code	SIEN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Interest Expense, Net Non-Operating [SIEN] represents Interest Expense, Non-Operating [NIEN], reduced by Interest Capitalized, Non-Operating [NCIN], and is usually a negative value.

Definition revised June 2003

Interest Income, Non-Operating

NIIN

COA Code	NIIN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

Interest Income, Non-Operating [NIIN] represents non-operating interest income, which is generated from non-operating investment securities such as certificates of deposit or bonds for non-financial service companies.

Interest Income, Non-Operating [NIIN] excludes:

- Allowance for equity funds used during construction (AFUDC – Equity Fund) (classified as Allowance for Funds Used During Construction [NAFC])
- Dividend Income (classified as Investment Income, Non-Operating [NINV])
- Gains/losses on sale of investment securities, generally for marketable securities available for sale (classified as Investment Income, Non-Operating [NINV])

Definition revised June 2003

Investment Income, Non-Operating

NINV

COA Code	NINV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income

Investment Income, Non-Operating [NINV] represents income, other than interest, from investment securities. Such income may include dividend income, gain/loss on sale of investment securities, equity earnings in affiliates, unconsolidated subsidiaries or joint ventures (before taxes), or any other investment income.

Investment Income, Non-Operating [NINV] includes:

- Dividend income
- Equity earnings/losses on affiliates, unconsolidated subsidiaries, partnerships, or joint ventures (before taxes)
- Gains/losses on sale of investment securities, generally for marketable securities available for sale
- Foreign currency gains/losses

Investment Income, Non-Operating [NINV] excludes:

- Allowance for equity funds used during construction (classified as Allowance for Funds Used During Construction [NAFC])
- Minority interest (classified as Minority Interest [CMIN])
- Gains/losses on sale of businesses, affiliates, unconsolidated subsidiaries, joint ventures, consolidated subsidiaries, which are likely one-time holdings of a large stake of the investee (classified as Gain (Loss) on Sale of Assets [NGLA])
- Gain/Loss on sale of assets other than investment securities (classified as Gain (Loss) on Sale of Assets [NGLA])

Definition revised May 2005

Interest/Investment Income, Non-Op.

SIIN

COA Code	SIIN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Insurance, Utility

Data Type Income

Interest/Investment Income, Non-Operating [SIIN] represents the sum of:

- Interest Income, Non-Operating [NIIN]
- Investment Income, Non-Operating [NINV]

Definition revised June 2003

Interest Income (Expense), Net Non-Op.

NINN

COA Code NINN

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Insurance, Utility

Data Type Income/Expense

Interest Income (Expense), Net Non-Operating [NINN] represents the net interest income (expense) reported in the non-operating section by the company, when the company does not delineate between interest income and interest expense incurred.

Interest Income (Expense), Net Non-Operating [NINN] is also used to report the difference between interest income and interest expense in the non-operating section for the standardized financials view, when the company reports interest income and interest expense separately.

Interest Income (Expense), Net Non-Operating [NINN] represents the sum of:

- Interest Expense, Net Non-Operating [SIEN]
- Interest/Investment Income, Non-Operating [SIIN]

Definition revised January 2013

Interest Exp.(Inc.), Net-Non-Op, Total

SNIN

COA Code SNIN

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Insurance, Utility

Data Type Income/Expense

Interest Expense (Income), Net- Non-Operating, Total [SNIN] represents the sum of:

- Interest Expense, Net Non-Operating [SIEN]
- Interest/Investment Income, Non-Operating [SIIN]
- Interest Income (Expense), Net Non-Operating [NINN]

Definition revised July 2011

Gain (Loss) on Sale of Assets**NGLA**

COA Code	NGLA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Gain (Loss) on Sale of Assets [NGLA] represents gains/losses on sale of fixed assets that have been used for operations. Gain (Loss) on Sale of Assets [NGLA] also represents the gains/losses on a large stake of holdings in an investee as long-term investment.

Gain (Loss) on Sale of Assets [NGLA] includes:

- Gain/loss on sale of equipment, division, or business

Gain (Loss) on Sale of Assets [NGLA] excludes:

- Gain/loss on sale of securities for insurance companies, reported in the non-operating section (classified as Investment Income, Non-Operating [NINV])
- Gain/loss on sale of investments for financial service companies, reported in the non-operating section (classified as Investment Income, Non-Operating [NINV])
- Gain/loss on sale of marketable securities (classified as Investment Income, Non-Operating [NINV])

Definition revised June 2003

Allow. for Funds Used During Const.**NAFC**

COA Code	NAFC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Expense

Allowance for Funds Used During Construction [NAFC] represents imputed investment income from equity funds that are employed for power plant construction for utility companies.

Utility companies are allowed to include imputed capital costs, including their own capital resources in the U.S. Such imputed capital costs are called Allowance for Funds Used During Construction (AFUDC), which is a part of the basis for rate regulations by States.

Allowance for Funds Used During Construction [NAFC] excludes:

- Allowance for Borrowed Funds Used During Construction (AFUDC – Borrowed Funds classified as Interest Capitalized, Non-Operating [NCIN])

Definition revised June 2003

Fees and Commissions from Operations**NFAC**

COA Code	NFAC
Units	Millions

Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Fees & Commissions from Operations [NFAC] represents fees and commissions earned from commercial banking operations. Although the primary source of income for commercial banks is interest income from loans to customers, they also generate income from money transferring fees, late fees, check clearing fees, and other fees and commissions.

Fees & Commissions from Operations [NFAC] includes:

- Fees & Commissions from Operations, Net

Fees & Commissions from Operations [NFAC] excludes:

- Fees & Commissions from Operations Expense [NOEX]
- Fees from securities activities (classified as Commissions/Fees From Securities Activities [NSAC])

Definition revised May 2012

Commissions/Fees from Securities Activities

NSAC

COA Code	NSAC
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Commissions/Fees from Securities Activities [NSAC] represent commissions and fees earned from security financing activities. Although providing loans to customers is the main activity, commercial banks often participate in asset management, investment banking, debt syndication and similar activities.

Commissions/Fees from Securities Activities [NSAC] include:

- Brokerage commissions/fees
- Asset management fees
- Trust fees
- Commissions/fees on trading securities

Commissions/Fees from Securities Activities [NSAC] exclude:

- Gain on sale of securities (classified as Investment Securities Gains [NSGL])
- Loss on sale of securities (classified as Investment Securities Losses [NSLL])
- Trading account profit (classified as Dealer Trading Account Profit [NDTA])
- Trading account loss (classified as Dealer Trading Account Loss [NDTL])

Definition revised June 2003

Insurance Commissions, Fees and Premiums**NICF**

COA Code	NICF
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Insurance Commissions, Fees & Premiums [NICF] represents commissions, fees and premiums earned from taking or brokering insurance policy subscriptions. Insurance Commissions, Fees & Premiums [NICF] is used only by banks that are involved in insurance as a secondary business activity.

Insurance Commissions, Fees & Premiums [NICF] includes:

- FDIC (Federal Deposit Insurance Corporation) Premiums received on behalf of depositors, which are transferred to FDIC

Insurance Commissions, Fees & Premiums [NICF] excludes:

- Commissions and fees other than those related to the insurance policy-taking businesses (classified as Other Non-Operating Income/Expense [NONT])

Definition revised June 2003

Credit Card Fees**NCCF**

COA Code	NCCF
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Credit Card Fees [NCCF] represents fees earned from credit card services for banks. Many banks issue credit cards and provide consumer loans to their customers. Fees are earned from processing credit card transactions and interest income from loans to customers. Credit cards are also issued by credit card companies. Fees earned from these cards are classified as Credit Card Fees [NCCF].

Although debit cards issued in relation to checking accounts are different from credit cards, differentiation of the two may not be practical, and fees earned in relation to both debit and credit cards may be classified as Credit Card Fees [NCCF].

Definition revised June 2003

Fees For Other Customer Services**NOCS**

COA Code	NOCS
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Fees for Other Customer Services [NOCS] represents fees earned from customer services other than the following:

- Fees & Commissions From Operations [NFAC]
- Commissions/Fees From Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]

Fees for Other Customer Services [NOCS] includes:

- Consulting fees
- Lock box fees
- Other (unidentified) service fees earned from customers

Definition revised June 2003

Real Estate Operation Gain

NREG

COA Code	NREG
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Real Estate Operation Gain [NREG] represents income from rentals and gains from the sale of operating real estate.

Real Estate Operation Gain [NREG] includes:

- Rental income from real estate invested
- Gain on sale of operating real estate
- Gain from the foreclosing of real estate

Real Estate Operation Gain [NREG] excludes:

- Gain on the sale of real property for own use (classified as Other Unusual Income [NUII])
- Interest income on loans on real estate (classified as Interest & Fees on Loans [RFLI])

Definition revised June 2003

Dealer Trading Account Profit

NDTA

COA Code	NDTA
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Dealer Trading Account Profit [NDTA] represents profits on trading securities when a bank is engaged in securities brokerage services through its subsidiaries. Trading securities may include derivative securities, government securities, fixed income securities, and equity securities.

Dealer Trading Account Profit [NDTA] includes:

- Income/profits from trading securities

Dealer Trading Account Profit [NDTA] excludes:

- Securities brokerage fees (classified as Commissions/Fees From Securities Activities [NSAC])

Definition revised June 2003

Investment Securities Gains

NSGL

COA Code	NSGL
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Investment Securities Gains [NSGL] represents gains on the sale of investment securities. A commercial bank may be restricted to investing in certain types of securities, but subsidiaries of the bank may be in many different businesses, including investment banking and brokerages.

Investment Securities Gains [NSGL] includes:

- Gains (may be net of loss) on the sale of securities investment (equity and fixed income securities)

Investment Securities Gains [NSGL] excludes:

- Trading account gain (classified as Dealer Trading Account Profit [NDTA])
- Fees earned from securities trading (classified as Commissions/Fees From Securities Trading [NSAC])

Definition revised June 2003

Foreign Currency Gains

NFCI

COA Code	NFCI
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Income

Foreign Currency Gains [NFCI] represents gains on trading foreign currencies. Foreign Currency Gains [NFCI], which is treated as operating revenue for financial service companies, is differentiated from Foreign Currency (Translation) Adjustments as a part of comprehensive income.

Foreign Currency Adjustment represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company.

Foreign Currency Gains [NFCI] excludes:

- Foreign currency translation gains (classified as Other Unusual Income [NUII])

Definition revised May 2005

Unrealized Gains

NUGG

COA Code NUGG

Units Millions

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Income

Unrealized Gains [NUGG] represents unrealized gains on securities available-for-sale as a part of comprehensive income according to SFAS 130.

Unrealized Gains [NUGG] includes:

- Paper gains on securities

Unrealized Gains [NUGG] excludes:

- Dividends from investments in affiliates, subsidiaries, joint ventures, partnerships (classified as Investment Income [NINV])

Definition revised June 2003

Minimum Pension Liability Gain

NPLG

COA Code NPLG

Units Millions

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Income

Minimum Pension Liability Gain [NPLG] represents gains realized from maintaining the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the un-funded accumulated benefit obligation. Such adjustment is defined as a part of comprehensive income, according to SFAS 130.

Definition revised June 2003

Other Unusual Income

NUII

COA Code NUII

Units Millions

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Income

Other Unusual Income [NUII] represents unusual comprehensive income other than Unrealized Gains [NUGG] and Minimum Pension Liability Gain [NPLG] when a company reports gains of comprehensive income separately from losses of comprehensive income.

Other Unusual Income [NUII] includes:

- Impairment of assets for sale and use
- Gain on sale of assets/branches/divisions/subsidiaries
- Foreign currency translation gain

Definition revised January 2012

Other Revenue

NORU

COA Code NORU

Units Millions

Annual History Since 1996

Quarterly History Since 1998

COA Type Bank

Data Type Income

Other Revenue [NORU] represents non-interest operating income from banking other than following items:

- Fees & Commissions From Operations [NFAC]
- Commissions/Fees From Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]
- Fees for Other Customer Services [NOCS]
- Real Estate Operation Gain [NREG]
- Dealer Trading Account Profit [NDTA]
- Investment Securities Gains [NSGL]
- Foreign Currency Gains [NFCI]

Other Revenue [NORU] includes:

- Fees for data processing
- Gain on sale of loans/mortgage loans
- Gain on sale of foreclosed real estate
- Equity earnings in affiliates/unconsolidated subsidiaries/joint ventures/partnerships

Other Revenue [NORU] excludes:

- Fees and commissions from brokerage services (classified as Commissions/Fees From Securities Activities [NSAC])
- Gains on dealing derivative securities (classified as Dealer Trading Account Profit [NDTA])
- Gain/loss on sale of assets/branches/divisions/subsidiaries (classified as Other Unusual Income [NUII])

Definition revised January 2012

Non-Interest Income – Bank**SNII**

COA Code	SNII
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Non-Interest Income – Bank [SNII] represents the sum of:

- Fees & Commissions From Operations [NFAC]
- Commissions/Fees From Securities Activities [NSAC]
- Insurance Commissions, Fees & Premiums [NICF]
- Credit Card Fees [NCCF]
- Fees for Other Customer Services [NOCS]
- Real Estate Operation Gain [NREG]
- Dealer Trading Account Profit [NDTA]
- Investment Securities Gains [NSGL]
- Foreign Currency Gains [NFCI]
- Unrealized Gains [NUGG]
- Minimum Pension Liability Gain [NPLG]
- Other Unusual Income [NUII]
- Other Revenue [NORU]

Definition revised June 2003

Labor & Related Expenses**NLAR**

COA Code	NLAR
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Labor & Related Expenses [NLAR] consists of expenses paid to employees of a bank in the form of salaries, wages, fees, benefits or any other form of compensation when such expenses are separately reported from the rest of selling, general and administrative expenses.

Labor & Related Expenses [NLAR] may consist of the portion of the expense that represents the aggregate paid for all contributing labor and services. This amount is separate from the portion retained by management or reinvested in capital goods under the Cost Summary Method.

Labor & Related Expenses [NLAR] includes:

- Payroll/Salary/Benefits
- Directors' fees, compensation to officers
- Bonus/stock-based compensation to employees
- Deferred compensation to employees
- Pension benefits, post-retirement benefits
- Profit sharing, stock option costs
- Retirement/severance payment expenses
- Commissions to sales staff
- Contracted labor expenses
- ESOP contribution
- Payroll taxes

Labor & Related Expenses [NLAR] excludes:

- Expenses paid to auditors and outsourced consultants (classified as Other Expense [NOEX])

Definition revised June 2003

Depreciation Expense

NDEP

COA Code	NDEP
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Depreciation Expense [NDEP] represents depreciation expenses of tangible fixed assets of a bank.

Depreciation Expense [NDEP] may include amortization expense, when the company does not distinguish it from depreciation of tangible fixed assets.

If the company does not disclose depreciation of tangible fixed assets on the face of the income statement, Thomson Reuters checks the footnotes to the financial statements or the cash flow statement for the value. If the value is available, then Thomson Reuters enters the total depreciation value into the Depreciation, Supplemental [VDEP] on the income statement.

Depreciation Expense [NDEP] includes:

- Amortization expense of intangible fixed assets if a company combines it with depreciation of tangible fixed assets
- Depreciation of fixed assets capitalized under long-term finance lease contracts

Definition revised June 2003

Amortization of Intangibles, Non-Op.

NAMI

COA Code	NAMI
Units	Millions

Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Amortization of Intangibles [NAMI] represents systematic charges to expenses over the useful lives of assets that lack physical existence.

Amortization of Intangibles [NAMI] excludes:

- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs (classified as Other Unusual Expenses [NUIE])
- Amortization of deferred stock-based compensation, sales commissions, incentive compensation (classified as Labor & Related Expense [NLAR])
- Amortization of incorporation/organization expenses (classified as Other Expense [NOEX])
- Amortization of debt discounts (classified as Other Unusual Expenses [NUIE])

Definition revised June 2003

Amortization of Acquisition Costs

NAMA

COA Code	NAMA
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Amortization of Acquisition Costs [NAMA] represents the excess of purchase price over tangible and other intangible assets acquired less liabilities assumed arising from business acquisitions. Amortization of goodwill consists of the periodic reduction of the premium paid in the acquisition of an entity over the fair market value of its identifiable tangible and intangible assets.

Amortization of Acquisition Costs [NAMA] includes:

- Amortization of Excess Costs over Purchase Costs (amortization of goodwill)

Amortization of Acquisition Costs [NAMA] excludes:

- Impairment of goodwill/acquisition costs (classified as Other Unusual Expense [NUIE])

Definition revised June 2003

Real Estate Operation Expense

NORE

COA Code	NORE
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Real Estate Operation Expense [NORE] represents expenses on rentals and losses from the sale of operating real estate.

Real Estate Operation Expense [NORE] excludes:

- Rental expense/occupancy expense for general operating activities (classified as Other Expense [NOEX])
- Interest expense on loans for real estate (classified as Other Expense [NOEX])
- Losses on the sale of real estate for own use (classified as Other Unusual Income Expense [NUIE])

Definition revised June 2003

Dealer Trading Account Loss

NDTL

COA Code	NDTL
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Dealer Trading Account Loss [NDTL] represents losses on trading securities when a bank is engaged in securities brokerage services through its subsidiaries. Trading securities may include derivative securities, government securities, fixed income securities, and equity securities.

Definition revised June 2003

Investment Securities Losses

NSLL

COA Code	NSLL
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Investment Securities Losses [NSLL] represents losses on the sale of investment securities. A commercial bank may be restricted to investing in certain types of securities, but subsidiaries of the bank may be in many different businesses, including investment banking and brokerages.

Investment Securities Losses [NSLL] excludes:

- Trading account loss (classified as Dealer Trading Account Loss [NDTL])

Definition revised June 2003

Foreign Currency Losses

NFCL

COA Code	NFCL
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998

COA Type	Bank
Data Type	Expense

Foreign Currency Losses [NFCL] represents losses on the trading of foreign currencies. Foreign Currency Losses [NFCL], as a reduction of operating revenue for financial service companies, is differentiated from Foreign Currency (Translation) Adjustments as a part of comprehensive income.

Foreign Currency Adjustment represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company.

Foreign Currency Losses [NFCL] excludes:

- Foreign currency translation losses (classified as Other Unusual Expense [NUIE])

Definition revised May 2005

Unrealized Losses NUNL

COA Code	NUNL
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Unrealized Losses [NUNL] represents unrealized losses on securities available-for-sale as a part of comprehensive income according to SFAS 130.

Definition revised June 2003

Minimum Pension Liability Loss NPLL

COA Code	NPLL
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Minimum Pension Liability Loss [NPLL] represents losses realized from maintaining the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation. Such adjustment is defined as a part of comprehensive income, according to SFAS 130.

Definition revised June 2003

Litigation Expense NLIT

COA Code	NLIT
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998

COA Type	Bank
Data Type	Expense

Litigation Expense [NLIT] represents unusual litigation expenses that are not part of the company's day-to-day operating activities, such as litigation settlements, lawsuits, etc. Litigation Expense [NLIT] may include fees for lawyers, as well as settlement charges.

Litigation Expense [NLIT] excludes:

- Legal/Professional expenses (classified as Other Expense [NOEX])

Definition revised June 2003

Other Unusual Expense

NUIE

COA Code	NUIE
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Other Unusual Expense [NUIE] represents unusual expenses other than Restructuring Charge [NRES] and Litigation [NLIT].

Other Unusual Expense [NUIE] includes:

- Impairment/write-down of assets (securities, goodwill, etc)
- 9/11-related charges
- Y2K related expenses
- Foreign currency translation loss
- Amortization of debt discounts
- Amortization of deferred debt issuance expenses/financing costs/loan origination costs/mortgage service costs

Other Unusual Expense [NUIE] excludes:

- Restructuring charges and merger-related expenses (classified as Restructuring Charge [NRES])
- Losses on securities available-for-sale (classified as Unrealized Losses [NUNL])
- Losses on dealing the minimum amount of additional liability necessary for pension liability (classified as Minimum Pension Liability Loss [NPLL])

Definition revised June 2003

Restructuring Charge

NRES

COA Code	NRES
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Restructuring Charge [NRES] represents expenses associated with the reorganization of certain functions, regrouping of divisions or closing of a facility/branch. These expenses may include the consolidation of divisions, relocation of facilities and/or employees, and employee termination costs.

Definition revised June 2003

Other Expense

NOEX

COA Code	NOEX
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Bank
Data Type	Expense

Other Expense [NOEX] represents non-interest expense from banking other than the following items:

- Labor & Related Expenses [NLAR]
- Depreciation Expense [NDEP]
- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Real Estate Operation Expense [NORE]
- Dealer Trading Account Loss [NDTL]
- Investment Securities Losses [NSLL]
- Foreign Currency Losses [NFCL]

Other Expense [NOEX] includes general and administrative expenses other than those listed above, such as:

- Advertising/promotion/marketing/business development expenses, travel, entertainment
- Accounting, auditing, consulting, legal, management and other professional fees
- ATM expenses, fees for services by other banks
- Building occupancy, rent, leases/rent/maintenance expenses of furniture and other equipment
- Business taxes, franchise taxes and fees, state franchise taxes, and other non-income taxes
- Charitable contribution
- Communications, data processing, computer processing, postage, stationery, printing, supplies, technology, telephone expenses
- Credit card processing expenses, loan processing fees
- FDIC premiums/assessment, SAIF insurance, and other deposit insurance premiums paid
- Loss on foreclosed assets and its related expenses (not including fixed assets for own uses)
- General and administrative expenses
- Non-interest expense that has not been individually classified
- Fee & Commission from Operations Expense

Other Expense [NOEX] excludes:

- Branch closing, divestiture, merger and acquisition-related expenses (classified as Restructuring Charge [NRES])
- Impairment of goodwill, and other assets (classified as Other Unusual Expense [NUIE])
- Interest expense (classified as a component of Total Interest Expenses [STIE])
- Loss on sale of assets (generally fixed assets), investment in affiliates, subsidiaries, joint ventures (classified as Other Unusual Expense [NUIE])
- Loss provision on loans (classified as Loan Loss Provision [ELLP])
- Minority interest (classified as Minority Interest [CMIN])

Definition revised September 2012

Non-Interest Expense, Bank

SNIE

COA Code	SNIE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Expense

Non-Interest Expense, Bank [SNIE] represents the sum of:

- Labor & Related Expenses [NLAR]
- Depreciation Expense [NDEP]
- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Real Estate Operation Expense [NORE]
- Dealer Trading Account Loss [NDTL]
- Investment Securities Losses [NSLL]
- Foreign Currency Losses [NFCL]
- Unrealized Losses [NUNL]
- Minimum Pension Liability Loss [NPLL]
- Litigation Expense [NLIT]
- Restructuring Charge [NRES]
- Other Unusual Expense [NUIE]
- Other Expense [NOEX]

Definition revised June 2003

Foreign Currency Translation Adjustment**NFCA**

COA Code	NFCA
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Foreign Currency Translation Adjustment [NFCA] represents the adjustment required when a company has a foreign subsidiary that conducts business in its local currency, and then translates its figures into that of the currency of the parent company. It is located in the non-operating segment of a company's income statement.

Foreign Currency Translation Adjustment [NFCA] has been used historically, but has been discontinued due to changes in accounting standards. Foreign Exchange Gains (Losses) reported in the Non-Operating section should be classified as Investment Income [NINV].

Definition revised September 2010

Unrealized Gains (Losses)**NUGL**

COA Code	NUGL
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Unrealized Gains (Losses) [NUGL] represents unrealized gains on securities available-for-sale as a part of comprehensive income according to SFAS 130. It is located in the non-operating segment of a company's income statement.

Unrealized Gains (Losses) [NUGL] has been used historically, but is being discontinued due to changes in accounting standards. Any Unrealized Gains (Losses) or Fair Value Adjustments on Investment Securities reported in the Non-Operating section should be classified as Investment Income [NINV].

Definition revised September 2010

Minimum Translation Adjustment**NAML**

COA Code	NAML
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1997
COA Type	Industrial, Insurance, Utility
Data Type	Expense

Minimum Pension Liability Adjustment [NAML] represents gains or losses realized from maintaining the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation.

Definition revised June 2003

Other Non-Operating Income (Expense) NONT

COA Code	NONT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Other Non-Operating Income (Expense) [NONT] represents any non-operating income or expense item that a company reports before taxes that would not be classified as any of the following:

- Components of Interest Income (Expense), Net Non-Operating [NINN]
- Gain/Loss Sale of Assets [NGLA]
- Unrealized Gains/Losses [NUGL]
- Minimum Pension Liability Adjustment [NAML]

Other Non-Operating Income (Expense) [NONT] excludes:

- Acquisition costs/expenses [EUIE]
- Restructuring charges/reorganization expenses [ERES]
- Gain/losses/expenses on contract settlement/termination [EUIE]
- Gains/losses/expenses for debt conversion/modification/refinancing [EUIE]

Definition revised April 2012

Other, Net SONT

COA Code	SONT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Income/Expense

Other, Net [SONT] represents the sum of:

- Unrealized Gains (Losses) [NUGL]
- Minimum Pension Liability Adjustment [NAML]
- Other Non-Operating Income (Expense) [NONT]

Definition revised May 2005

Income Before Tax EIBT

COA Code	EIBT
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income

Income Before Tax [EIBT] represents the sum of Operating Income [SOP] and the following items for all companies other than banks:

- Interest Exp.(Inc.), Net-Non-Op, Total [SNIN]
- Gain (Loss) on Sale of Assets [NGLA]
- Allowance for Funds Used During Construction [NAFC] – Utility only
- Other, Net [SONT]

For banks, Net Interest Income After Loan Loss Provision [SIAP] is adjusted by the following items:

- Non-Interest Income, Bank [SNII]
- Non-Interest Expense, Bank [SNIE]

Definition revised July 2011

Provision for Income Taxes

TTAX

COA Code	TTAX
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense

Provision for Income Taxes [TTAX] includes all taxes on the basis of profits that may be owed to federal, state and/or foreign government. These taxes do not include regressive taxes, such as sales taxes or excise taxes to state and federal government.

Provision for Income Taxes [TTAX] includes:

- Income taxes for federal, state and local authorities
- Deferred as well as current income taxes
- Income taxes paid by consolidated subsidiaries
- Income taxes paid by foreign subsidiaries
- Income taxes recovered

Provision for Income Taxes [TTAX] excludes:

- Excise/sales taxes, VAT (classified as Excise Taxes Payments [EEXT])
- Business taxes, franchise taxes, property taxes, production taxes, stamp duties and licensing fees (classified as Selling/General/Administrative Expenses [ESGA] for industrial and insurance, Property & Other Taxes [EPOT] for utilities, Other Expense [NOEX] for banks)

Definition revised June 2003

Income After Tax**TIAT**

COA Code	TIAT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income

Income After Tax [TIAT] represents the sum of Provision for Income Taxes [TTAX] and Income Before Tax [EIBT].

Definition revised June 2003

Minority Interest**CMIN**

COA Code	CMIN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense

Minority Interest [CMIN] represents the share of earnings/losses in subsidiaries that belongs to shareholders other than the parent company when the parent company owns less than 100%, but more than 50%, of a subsidiary. Since the subsidiary's financials are consolidated with the company, this value is a negative number to represent the amount the company does not own.

Minority Interest [CMIN] includes:

- Earnings allocated to joint venture partners when the full consolidation method is applied to the J.V. projects
- Earnings of a subsidiary that are allocated to outside limited partners

Minority Interest [CMIN] excludes:

- Earnings allocated to general partners (classified as General Partner's Distributions [CGPD])
- Dividends to preferred stockholders (classified as Preferred Dividends [CPRD])

Definition revised June 2003

Equity in Affiliates**CEIA**

COA Code	CEIA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense

Equity in Affiliates [CEIA] represents the share of earnings/losses that the company is entitled to from unconsolidated affiliated companies, but that has not been distributed as dividends.

When a reporting entity owns between 20% and 51% of a company, the second company is considered to be an unconsolidated affiliated company.

Equity in Affiliates [CEIA] may include earnings/losses of unconsolidated subsidiaries, where a subsidiary is defined as a company whose parent company owns more than 50% of voting interests.

Equity in Affiliates [CEIA] excludes:

- Impairment of investments in affiliates, subsidiaries, joint ventures, or partnerships (classified as Impairment – Assets Held for Use [EIAU])
- Dividends from investments in affiliates, subsidiaries, joint ventures, or partnerships (classified as Investment Income [NINV])

Definition revised June 2003

U.S. GAAP Adjustment

CGAP

COA Code	CGAP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense

U.S. GAAP Adjustment [CGAP] represents the disclosure by foreign companies using local accounting standards (or International Accounting Standards) to reconcile their local accounting net income to the U.S. equivalent net income.

Definition revised June 2003

Net Income Before Extraordinary Items

NIBX

COA Code	NIBX
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Expense

Net Income Before Extraordinary Items [NIBX] represents net income before being adjusted by extraordinary items, such as:

- Accounting Change [XACG]
- Discontinued Operations [XIDO]
- Extraordinary Item [XTRA]
- Taxes on Extraordinary Items [XSIT]

Definition revised June 2003

Accounting Change

XACG

COA Code	XACG
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Income/Expense

Accounting Change [XACG] represents three types of accounting changes:

- A change from one generally accepted accounting principle to another generally accepted principle
- A change that occurs as the result of new information or as additional information is acquired
- A change from reporting as one type of entity to another type of entity

Thomson Reuters discloses the gross amount in Accounting Change [XACG] if reported by the company. If the company only reports a net number, and the tax effect is not disclosed in the footnotes, then Thomson Reuters discloses the net number for Accounting Change [XACG].

Definition revised June 2003

Discontinued Operations

XIDO

COA Code	XIDO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Income/Expense

Discontinued Operations [XIDO] represents the gain or loss from the sale of divisions of a business that have been sold or written off by the company. In order to classify such a sale or write-down as a discontinued operation, the company may no longer be engaged in the activity (such as producing products in the same product line) that it has discontinued.

Discontinued Operations [XIDO] includes not only the gain/loss on discontinued operations but also the cost of the discontinuation of a business as well as the tax on discontinued operations.

Discontinued Operations [XIDO] excludes:

- Discontinuation of a business that is not qualified (classified as Other Non-Operating Income (Expense) [NONT])

Discontinued Operations [XIDO] include:

- Tax benefit/loss on current discontinued operations
- Tax benefit/loss on disposal of discontinued operations

Definition revised January 2012

Extraordinary Item

XTRA

COA Code	XTRA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance

Data Type Expense

Extraordinary Item [XTRA] represents events and transactions that are distinguished by their unusual nature, by the infrequency of their occurrence, and the materiality of their impact on the earnings of the company.

Extraordinary Item [XTRA] includes:

- Natural disasters
- Terrorist attacks

Extraordinary Item [XTRA] excludes:

- Gain/loss on sale and operations of discontinued operations (classified as Discontinued Operations [XIDO])
- The early extinguishment/retirement of debt (as of 4/2002 based on SFAS 145) (classified as Other Unusual Income/Expense [EUIE])

Definition revised March 2010

Tax on Extraordinary Items

XSIT

COA Code XSIT
 Units Millions
 Annual History Since 1983
 Quarterly History Since 1999
 COA Type Industrial, Bank, Insurance, Utility
 Data Type Income/Expense

Tax on Extraordinary Items [XSIT] represents the sum of tax impacts on extraordinary items listed in the following:

- Accounting Change [XACG]
- Discontinued Operations [XIDO]
- Extraordinary Item [XTRA]

Tax on Extraordinary Items [XSIT] excludes:

- Tax on Discontinued Operations [XIDO]

Definition revised January 2012

Total Extraordinary Items

STXI

COA Code STXI
 Units Millions
 Annual History Since 1983
 Quarterly History Since 1989
 COA Type Industrial, Bank, Insurance, Utility
 Data Type Income/Expense

Total Extraordinary Items [STXI] represents the sum of:

- Accounting Change [XACG]
- Discontinued Operations [XIDO]

- Extraordinary Item [XTRA]
- Tax on Extraordinary items [XSIT]

Definition revised November 2003

Net Income

NINC

COA Code	NINC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income

Net Income [NINC] represents the sum of Net Income Before Extraordinary Items [NIBX] and Total Extraordinary Items [STXI].

Definition revised June 2003

Preferred Dividends

CPRD

COA Code	CPRD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Adjustments to Net Income

Preferred Dividends [CPRD] represents the total dollar amount of the current dividend requirement on issued preferred stock of a company (including its subsidiaries).

Preferred stockholders normally forgo voting rights and receive a fixed dividend that takes precedence over payment of dividends to common stockholders. Preferred dividends are usually cumulative and non-participative in nature.

When preferred stock is redeemed during the year, the company may still report preferred dividends on the Income Statement, although there is no preferred stock outstanding at the end of that fiscal year.

Preferred Dividends [CPRD] include:

- Accredited/declared/deemed/imputed dividends to preferred stocks
- Issuance of additional shares (preferred or common) in lieu of cash dividend to preferred stocks (considered to be equivalent to cash dividends to the preferred stock)
- Preferred dividends of a subsidiary
- Income allocable to common shareholders to reflect participation rights of the company's convertible preferred stock. This applies to markets where convertible preferred stock are treated as preferred shares, and usually results in a difference between Net Income Available to Common Shareholders and Net Income Allocable to Common Shareholders.

Preferred Dividends [CPRD] exclude:

- General partners' interest (classified as General Partners' Distributions [CGPD])

Definition revised June 2003

General Partners' Distribution

CGPD

COA Code	CGPD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Adjustments to Net Income

General Partners' Distributions [CGPD] represents earnings distribution to general unlimited partners. A limited partner is personally responsible for the debts of the partnership only to the extent of his/her investment in the partnership and has no voice in the management of the company (the equivalent of a common shareholder). An unlimited partner is engaged in the management of the company, and has unlimited legal responsibility for the debts and liabilities of the partnership.

Values in General Partners' Distributions [CGPD] reduce net income available to common shareholders for EPS computation.

General Partners' Distributions [CGPD] exclude:

- Dividends to preferred stocks (classified as Preferred Dividends [CPRD])
- Distribution to limited partners (classified as Gross Dividends – Common Stock [DCGD])
- Other adjustments to earnings for EPS computation (classified as Miscellaneous Earning Adjustment [CMEA])

Definition revised June 2003

Miscellaneous Earnings Adjustment

CMEA

COA Code	CMEA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Miscellaneous Earnings Adjustment [CMEA] represents an adjustment applied to net earnings that is used to obtain a company's calculated EPS.

When net income used for EPS computation is not clearly reported by a company, the difference between the net income reported and the net income required for EPS computation is calculated and classified as Miscellaneous Earnings Adjustment [CMEA].

Miscellaneous Earnings Adjustment [CMEA] includes:

- Warrant accretion
- Warrant dividends

Miscellaneous Earnings Adjustment [CMEA] excludes:

- Pro Forma Adjustment (classified as Pro Forma Adjustment [CPFA])
- Accredited/declared/deemed/imputed dividends to preferred stocks; issuance of additional shares (preferred or common) in lieu of cash dividend to preferred stocks is considered to be equivalent to cash dividends to the preferred stock (classified as Preferred Dividends [CPRD])
- Earnings distribution to general unlimited partners (classified as General Partner's Distributions [CGPD])

- Interest adjustment (classified as Interest Adjustment [CPIA])

Definition revised June 2003

Pro Forma Adjustment

CPFA

COA Code	CPFA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1990
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Pro Forma Adjustment [CPFA] represents an adjustment used to convert historical earnings to pro forma net income when a company goes public.

Definition revised June 2003

Interest Adjustment – Primary EPS

CPIA

COA Code	CPIA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Interest Adjustment – Primary EPS [CPIA] represents expected interest expense to be recovered from the conversion of convertible securities when such securities are included in the denominator for Primary EPS computation. The recoverable interest expense is compiled net of possible tax impacts.

Interest Adjustment – Primary EPS [CPIA] was used historically for companies reporting under US GAAP. Since SFAS 128 replaced the presentation of Primary EPS with Basic EPS, this COA code is no longer used.

Definition revised September 2012

Total Adjustments to Net Income

SANI

COA Code	SANI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Total Adjustments to Net Income [SANI] represents the sum of:

- Preferred Dividends [CPRD]
- General Partners' Distributions [CGPD]

- Miscellaneous Earnings Adjustments [CMEA]
- Pro Forma Adjustment [CPFA]
- Interest Adjustment – Primary EPS [CPIA]

Definition revised June 2003

Income Available to Common Excl. Extraordinary Items

CIAC

COA Code	CIAC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Income Available to Common Excluding Extraordinary Items [CIAC] represents net income available to common stockholders, not including the effect of extraordinary items, and is used to calculate Basic EPS Excluding Extraordinary Items [SBBF/GBBF].

It is obtained by subtracting Total Extraordinary Items [STXI] and Total Adjustments to Net Income [SANI] from Net Income [NINC].

For periods prior to the adoption of FASB 128 (issued on 2/1997), this value was used to calculate Primary EPS Excluding Extraordinary Items. Thomson Reuters combines the display of Basic EPS- and Primary EPS-related items into Basic EPS-related items.

Definition revised May 2012

Income Available to Common Stocks Incl. Extraordinary Items

XNIC

COA Code	XNIC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Adjustments to Net Income

Income Available to Common Stocks Including Extraordinary Items [XNIC] represents net income available to common stockholders, including extraordinary items, and is used to calculate Basic EPS Including Extraordinary Items [SBAI/GBAI].

For periods prior to the adoption of FASB 128 (issued on 2/1997), this value was used to calculate Primary EPS Including Extraordinary Items. Thomson Reuters combines the display of Basic EPS- and Primary EPS-related items into Basic EPS-related items.

Definition revised May 2012

Basic Weighted Average Shares

SBAS/GBAS

COA Code	SBAS/GBAS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Per-share Item

Basic Weighted Average Shares [SBAS/GBAS] represents the weighted average common shares outstanding less the dilution of stock options for a given period. These shares are used to calculate Basic EPS.

Prior to the adoption of FASB 128 (issued in 2/1997), companies disclosed Primary Weighted Average Shares. This value consists of the weighted average common shares outstanding plus the dilution of stock options for a given period. Reuters displays both Basic and Primary Shares outstanding values in Basic Weighted Average Shares [SBAS/GBAS].

When a company has multiple common shares, the most actively traded one is selected as the primary common share and the rest of stocks are converted to the primary share equivalents and added to the primary shares to derive Basic Weighted Average Shares [SBAS/GBAS].

Basic Weighted Average Shares [SBAS/GBAS] is presented in both standardized and company specific views.

Definition revised May 2012

Basic EPS Excluding Extraordinary Items SBBF/GBBF

COA Code SBBF/GBBF

Units Actual

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Per-share Item

Basic EPS Excluding Extraordinary Items [SBBF/GBBF] represents Income Available to Common Excluding Extraordinary Items [CIAC] divided by Basic Weighted Average Shares [SBAS/GBAS].

Basic EPS Excluding Extraordinary Items [SBBF/GBBF] is presented in both standardized and company specific views.

Definition revised May 2012

Basic EPS Including Extraordinary Items SBAI/GBAI

COA Code SBAI/GBAI

Units Actual

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Per-share Item

Basic EPS Including Extraordinary Items [SBAI/GBAI] represents Income Available to Common Stocks Including Extraordinary Items [XNIC] divided by Basic Weighted Average Shares [SBAS/GBAS].

Basic EPS Including Extraordinary Items [SBAI/GBAI] is presented in both standardized and company specific views.

Definition revised May 2012

Dilution Adjustment SDAJ/GDAJ

COA Code SDAJ/GDAJ

Units Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-share Item

Dilution Adjustment [SDAJ/GDAJ] represents the adding back to reported net income the interest expense of debentures when assumed converted, and the adding back to the reported net income the convertible preferred dividends when assumed converted. The adjustment is used to calculate Diluted EPS.

Dilution Adjustment [SDAJ/GDAJ] is presented in both standardized and company specific views.

Definition revised May 2012

Diluted Net Income SDNI/GDNI

COA Code	SDNI/GDNI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-share Item

Diluted Net Income [SDNI/GDNI] represents Net Income adjusted by Dilution Adjustment [SDAJ/GDAJ] for Diluted EPS computation. Diluted Net Income [SDNI/GDNI] assumes the conversion of all convertible preferred stock and debt, which means the net income is adjusted for not paying out any interest expense or preferred dividends.

Diluted Net Income [SDNI/GDNI] is presented in both standardized and company specific views.

Definition revised May 2012

Diluted Weighted Average Shares SDWS/GDWS

COA Code	SDWS/GDWS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-share Item

Diluted Weighted Average Shares [SDWS/GDWS] represents the number of shares for Diluted EPS computation. This is used as a denominator for computation of Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] and Diluted EPS Including Extraordinary Items [SDAI/GDAI].

Diluted EPS may be different from Basic EPS when a company reports convertible preferred stock or convertible debt. Diluted Weighted Average Shares [SDWS/GDWS] reflect the company's total weighted average shares outstanding during the period, which includes the conversion of stock options, convertible preferred stock and debt.

Diluted Weighted Average Shares [SDWS/GDWS] is presented in both standardized and company specific views.

Definition revised May 2012

Diluted EPS Excl. Extraordinary Items SDBF/GDBF

COA Code	SDBF/GDBF
Units	Actual
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-share Item

Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] represents Diluted Net Income [SDNI/GDNI] excluding Total Extraordinary Items [STXI], and divided by Diluted Weighted Average Shares [SDWS/GDWS].

Diluted EPS Excluding Extraordinary Items [SDBF/GDBF] is presented in both standardized and company specific views.

Definition revised May 2012

Diluted EPS Incl. Extraordinary Items SDAI/GDAI

COA Code	SDAI/GDAI
Units	Actual
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-share Item

Diluted EPS Including Extraordinary Items [SDAI/GDAI] represents Diluted Net Income [SDNI/GDNI] divided by Diluted Weighted Average Shares [SDWS/GDWS].

Diluted EPS Including Extraordinary Items [SDAI/GDAI] is presented in both standardized and company specific views.

Definition revised May 2012

DPS – Common Stock Primary Issue DDPS1

COA Code	DDPS1
Units	Actual
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

DPS – Common Stock Primary Issue [DDPS1] represents dividends paid per share to the primary common shareholders.

When a company has more than one type of common shares, DPS – Common Stock Primary Issue [DDPS1] represents DPS for the primary share, which usually equals the common stock with greatest shares outstanding for the company and is considered most actively traded in the market.

Dividend per share information may not be always listed as a gross amount. Countries that taxes at the source of income (usually only at the source) and companies may withhold taxes on behalf of shareholders and DPS is reported net of taxes withheld. In such cases, DPS may represent net of taxes.

Definition revised February 2008

Div. Per Share– Common Stock Issue 2**DDPS2**

COA Code	DDPS2
Units	Actual
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Dividend per Share – Common Stock Issue 2 [DDPS2] represents dividends paid per share for common share 2, when the company has more than one type of common stock outstanding.

Definition revised June 2003

Div. per Share– Common Stock Issue 3**DDPS3**

COA Code	DDPS3
Units	Actual
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Dividend per Share – Common Stock Issue 3 [DDPS3] represents dividends paid per share for common share 3, when the company has more than one type of common stock outstanding.

Definition revised June 2003

Div. per Share– Common Stock Issue 4**DDPS4**

COA Code	DDPS4
Units	Actual
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Dividend per Share – Common Stock Issue 4 [DDPS4] represents dividends paid per share for common share 4, when the company has more than one type of common stock outstanding.

Definition revised June 2003

Special DPS – Common Stk. Primary Iss.**DSPS1**

COA Code	DSPS1
Units	Actual
Annual History	Since 2007
Quarterly History	Since 2007

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Special Dividends per Share – Common Stock [DSPS1] represents special dividends paid per share to the primary common shareholders. A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

When a company has more than one type of common shares, Special Dividends per Share – Common Stock [DSPS1] represents the Special Dividends paid out for the primary share, which usually equals the common stock with greatest shares outstanding for the company and is considered most actively traded in the market.

Dividend per share information may not be always listed as a gross amount. Countries that taxes at the source of income (usually only at the source) and companies may withhold taxes on behalf of shareholders and DPS is reported net of taxes withheld. In such cases, DPS may represent net of taxes.

Definition revised February 2008

Special DPS – Common Stock Issue 2

DSPS2

COA Code DSPS2

Units Actual

Annual History Since 2007

Quarterly History Since 2007

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Special Dividends per Share – Common Stock Issue 2 [DSPS2] represents special dividends paid per share for common share 2, where the company has more than one type of common stock outstanding.

A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

Definition revised February 2008

Special DPS – Common Stock Issue 3

DSPS3

COA Code DSPS3

Units Actual

Annual History Since 2007

Quarterly History Since 2007

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Special Dividends per Share – Common Stock Issue 3 [DSPS3] represents special dividends paid per share for common share 3, where the company has more than one type of common stock outstanding.

A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

Definition revised February 2008

Special DPS– Common Stock Issue 4

DSPS4

COA Code DSPS4

Units	Actual
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Special Dividends per Share – Common Stock Issue 4 [DSPS4] represents special dividends paid per share for common share 4, where the company has more than one type of common stock outstanding.

A special dividend is a once-off payment, and typically occurs when a company makes a distribution from a portion of its unusually large profits, retained earnings or capital.

Definition revised February 2008

Gross Dividends – Common Stock DCGD

COA Code	DCGD
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Gross Dividends – Common Stock [DCGD] represents total dividends declared to common shareholders for a period. It represents the gross amount of dividends, before taxes withheld for stockholders.

When a company has more than one class of common stock, Gross Dividends – Common Stock [DCGD] represents an aggregated dividend paid to all common stocks. Gross dividends do not include non-cash value of dividends such as stock dividends or stock splits.

Definition revised January 2012

Pro Forma Stock Compensation Expense VEEV

COA Code	VEEV
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Pro Forma Stock Compensation Expense [VEEV] represents employee compensation paid in the form of stock options that have not yet been exercised and are not disclosed on the income statement.

Definition revised June 2003

Net Income After Stock-Based Comp. Exp. VPFI

COA Code	VPFI
Units	Millions

Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Net Income After Stock-Based Compensation Expense [VPFI] represents Net Income Before Extraordinary Items [NIBX] reduced by Stock-Based Compensation Expense [VEEX].

Definition revised June 2003

Basic EPS After Stock-Based Comp. Exp.

VPFB

COA Code	VPFB
Units	Actual
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Basic EPS After Stock-Based Compensation Expense [VPFB] represents Net Income After Stock-Based Compensation Expense [VPFI] divided by Basic/Primary Weighted Average Shares [SBAS/GBAS].

Definition revised June 2003

Dil. EPS After Stock-Based Comp. Exp.

VPFD

COA Code	VPFD
Units	Actual
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Diluted EPS After Stock-Based Compensation Expense [VPFD] represents Net Income After Stock-Based Compensation Expense [VPFI] plus the Dilution Adjustment [SDAJ/GDAJ] divided by Diluted Weighted Average Shares [SDWS/GDWS].

Definition revised June 2003

Stock-Based Compensation, Supplemental

VSCP

COA Code	VSCP
Units	Millions
Annual History	Since 2006
Quarterly History	Since 2006
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Stock-Based Compensation, Supplemental [VSCP] represents expense related to the adoption of FAS 123(R), "Share-Based Payment".

Stock-Based Compensation expense is measured at the grant date based on the fair value of the award and is recognized as expense over the employee requisite service period.

Stock-Based Compensation expense (VSCP) can be reported on the face of the Income Statement, the face of the Cash Flow Statement, Statement of Changes in Equity and the Notes to the Financial Statements. Where the figures match each other, they can be taken from either of these places. Where the figures differ, i.e. Income Statement to the Notes or Income Statement to the Cash Flow, Thomson Reuters then takes the highest of the figures.

Definition revised March 2010

Interest Expense, Supplemental

VIEX

COA Code	VIEX
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Supplemental Item

Interest Expense, Supplemental [VIEX] represents interest expense that may be paid and/or imputed, and are reported net of interest capitalized. When interest expense is not reported on the income statement, it is obtained from the notes of the financial statement.

Definition revised June 2008

Interest Capitalized, Supplemental

VCAP

COA Code	VCAP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Supplemental Item

Interest Capitalized, Supplemental [VCAP] represents interest charges deferred to a company's property, plant and equipment account, amortized over the life of the related assets. If Interest Capitalized, Supplemental [VCAP] is not provided on the income statement, it is obtained from the notes. It is always reported as a negative figure.

Definition revised June 2003

Interest Expense (Financial Operating), Supplemental

VCIN

COA Code	VCIN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Supplemental Item

Interest Expense (Financial Operating), Supplemental [VCIN] represents interest expense relating to a company's financial operations. If Interest Expense (Financial Operating), Supplemental [VCIN] is not provided on the income statement, it is obtained from the notes. It is always reported as a negative figure.

Definition revised November 2012

Net Revenues

VRIN

COA Code	VRIN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Supplemental Item

Net Revenues [VRIN] represents Net Revenues for Investment Banks. It will only be computed if the company is an Investment Bank as per Thomson Reuters Business Classification (TRBC) schema and if Interest Expense (Financial Operating), Supplemental [VCIN] holds a value.

Net Revenues [VRIN] represents the sum of:

- Revenue [SREV]
- Other Revenue, Total [SORE]
- Less: Interest Expense (Financial Operating), Supplemental [VCIN]

Definition revised November 2012

Depreciation, Supplemental

VDEP

COA Code	VDEP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Depreciation, Supplemental [VDEP] represents the accounting process of allocating the cost of tangible assets to expenses in a systematic and rational manner to those periods expected to benefit from the use of the assets.

Thomson Reuters populates Depreciation, Supplemental [VDEP] when it is disclosed in the notes to the financial statements, the income statement or the cash flow statement.

When a company reports depreciation on the Income Statement, and that value includes amortization, Thomson Reuters obtains the separated depreciation and amortization values from the financial statements or the cash flow statement. These values are then classified as Depreciation, Supplemental [VDEP], Amortization of Acquisition Costs, Supplemental [VAMA] or Amortization of Intangibles, Supplemental [VAMI].

Definition revised November 2011

Funds From Operations – REIT**HFFO**

COA Code	HFFO
Units	Millions
Annual History	Since 1996
Quarterly History	Since 1998
COA Type	Industrial
Data Type	Supplemental Item

Funds From Operations (FFO) [HFFO] – REIT represents, according to the National Association of Real Estate Investment Trusts, Inc. (NAREIT), net income computed in accordance with Generally Accepted Accounting Principles (GAAP), excluding gains (or losses) from debt restructuring and sales of property, plus depreciation and amortization, and after adjustments for unconsolidated partnerships and joint ventures. Funds From Operations [HFFO] – REIT is always found in the notes.

Definition revised June 2003

(Gain) Loss on Sale of Assets, Suppl.**VGLA**

COA Code	VGLA
Units	Millions
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

(Gain) Loss on Sale of Assets, Supplemental [VGLA] is used to collect the gain or loss on the Sale of Assets, when the item had not been collected under its corresponding code Loss (Gain) on Sale of Assets [EGLA]. The unusual charge had not been broken out in the main section of the financials, because there has been no clear indication from the financial report, where the item was charged in the Income Statement.

(Gain) Loss on Sale of Assets, Supplemental [VGLA] allows for any unusual charge of this nature to be collected even when not reported on the face of the Income Statement, and be accounted for in the calculation of Normalized data.

This item reflects the excess of sale proceeds over the net book value (purchase price less accumulated depreciation) of a fixed asset. The disposal of assets not only includes the sale, but also exchange or abandonment. For more information, please refer to Loss (Gain) on Sale of Assets [EGLA].

Definition revised September 2008

Impairment – Assets Held for Sale, Suppl.**VIAS**

COA Code	VIAS
Units	Millions
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Impairment – Assets Held for Sale, Supplemental [VIAS] is used to collect the impairment charge for Assets Held for Sale, when the item had not been collected under its corresponding code Impairment – Assets Held for Sale [EIAS]. The unusual charge had not

been broken out in the main section of the financials, because there has been no clear indication from the financial report, where the item was charged in the Income Statement.

Impairment – Assets Held for Sale, Supplemental [VIAS] allows for any unusual charge of this nature to be collected even when not reported on the face of the Income Statement, and be accounted for in the calculation of Normalized data.

This item is a form of an unusual item related to the impairment of long-lived assets, certain identifiable intangibles, and goodwill related to those assets. These items are assets that are sold by the reporting company. It also includes the Impairment/write-down/write-off/revaluation of inventories and investment securities. For more information, please refer to Impairment – Assets Held for Sale [EIAS].

Definition revised September 2008

Impairment – Assets Held for Use, Suppl.

VIAU

COA Code	VIAU
Units	Millions
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Impairment – Assets Held for Use, Supplemental [VIAU] is used to collect the impairment charge for Assets Held for Use, when the item had not been collected under its corresponding code Impairment – Assets Held for Use [EIAU]. The unusual charge had not been broken out on in the main section of the financials, because there has been no clear indication from the financial report, where the item was charged in the Income Statement.

Impairment – Assets Held for Use, Supplemental [VIAU] allows for any unusual charge of this nature to be collected even when not reported on the face of the Income Statement, and be accounted for in the calculation of Normalized data.

This item is a form of an unusual item related to the impairment of long-lived assets, certain identifiable intangibles, and goodwill related to those assets. These assets are retained by the reporting company. For more information, please refer to Impairment – Assets Held for Use [EIAU].

Definition revised September 2008

Litigation Charge, Supplemental

VLIT

COA Code	VLIT
Units	Millions
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Litigation Charge, Supplemental [VLIT] is used to collect litigation expenses, when the item had not been collected under its corresponding code Litigation [ELIT]. The unusual charge had not been broken out in the main section of the financials, because there has been no clear indication from the financial report, where the item was charged in the Income Statement.

Litigation Charge, Supplemental [VLIT] allows for any unusual charge of this nature to be collected even when not reported on the face of the Income Statement, and be accounted for in the calculation of Normalized data.

This item represents unusual litigation expenses, and may include fees for lawyers, or settlement charges. However, this item does not include standard business-related lawyers' fees. For more information, please refer to Litigation [ELIT].

Definition revised September 2008

Purchased R&D Written-Off, Supplemental**VRDW**

COA Code	VRDW
Units	Millions
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Purchased Research and Development (R&D) Written-Off, Supplemental [VRDW] is used to collect the value of purchased R&D costs written-off, when the item had not been collected under its corresponding code Purchased R&D Written-Off [ERDW]. The unusual charge had not been broken out in the main section of the financials, because there has been no clear indication from the financial report, where the item was charged in the Income Statement.

Purchased R&D Written-Off, Supplemental [VRDW] allows for any unusual charge of this nature to be collected even when not reported on the face of the Income Statement, and be accounted for in the calculation of Normalized data.

This item represents the write-off of purchased research and development (R&D). The item may also consist of the written-off portion of purchased R&D. For more information, please refer to Purchased R&D Written-Off [ERDW].

Definition revised September 2008

Restructuring Charge, Supplemental**VRES**

COA Code	VRES
Units	Millions
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Restructuring Charge, Supplemental [VRES] is used to collect the value for restructuring charge, when the item had not been collected under its corresponding code Restructuring Charge [ERES]. The unusual charge had not been broken out in the main section of the financials, because there has been no clear indication from the financial report, where the item was charged in the Income Statement.

Restructuring Charge, Supplemental [VRES] allows for any unusual charge of this nature to be collected even when not reported on the face of the Income Statement, and be accounted for in the calculation of Normalized data.

This item refers to an unusual or non-recurring item related to a significant rearrangement of a company's assets and/or liabilities. The restructuring may include discontinuing a line of business, closing plants, or making employee cutbacks. For more information, please refer to Restructuring Charge [ERES].

Definition revised September 2008

Other Unusual Expense (Income), Suppl.**VUIE**

COA Code	VUIE
Units	Millions
Annual History	Since 2008

Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Other Unusual Expense (Income), Supplemental [VUIE] is used to collect the other unusual expense or income, when the item had not been collected under its corresponding code Other Unusual Expense (Income) [EUIE]. The unusual charge had not been broken out in the main section of the financials, because there has been no clear indication from the financial report, where the item was charged in the Income Statement.

Other Unusual Expense (Income), Supplemental [VUIE] allows for any unusual charge of this nature to be collected even when not reported on the face of the Income Statement, and be accounted for in the calculation of Normalized data.

This item represents unusual expenses other than Restructuring Charge, Supplemental [VRES], Litigation Charge, Supplemental [VLIT], Impairment – Assets Held for Use, Supplemental [VIAU], or Impairment – Assets Held for Sale, Supplemental [VIAS]. For more information, please refer to Other Unusual Expense (Income) [EUIE].

Definition revised September 2008

Non-Recurring Items, Total

SUIT

COA Code	SUIT
Units	Millions
Annual History	Since 2008
Quarterly History	Since 2008
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Non-Recurring Items, Total [SUIT] represents the sum of:

- (Gain) Loss on Sale of Assets, Supplemental [VGLA]
- Impairment-Assets Held for Sale, Supplemental [VIAS]
- Impairment-Assets Held for Use, Supplemental [VIAU]
- Litigation Charge, Supplemental [VLIT]
- Purchased R&D Written-Off, Supplemental [VRDW]
- Restructuring Charge, Supplemental [VRES]
- Other Unusual Expense (Income), Supplemental [VUIE]
- Non-Recurring Items, Total [SUIT]

Definition revised September 2008

Total Special Items

STSI

COA Code	STSI
Units	Millions
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance

Data Type Income

Total Special Items [STSI] captures all of the unusual/one-time/special items that impact a company in any given period. Total Special Items [STSI] is one of the items used in calculating the Thomson Reuters Normalized Income values, and represents the sum of:

For Industrial, Insurance/Finance and Utility Companies

- Purchased R&D Written-off [ERDW]
- Restructuring Charge [ERES]
- Litigation [ELIT]
- Impairment-Assets Held for Use [EIAU]
- Impairment-Assets Held for Sale [EIAS]
- Other Unusual Income/Expense [EUIE]
- Gain/(Loss) Sale of Assets [EGLA]
- Gain/(Loss) Sale of Assets [NGLA]
- Amortization of Acquisition Costs, Supplemental [VAMA] (no longer expensed in U.S. and Canadian GAAPs)
- (Gain) Loss on Sale of Assets, Supplemental [VGLA]
- Impairment-Assets Held for Sale, Supplemental [VIAS]
- Impairment-Assets Held for Use, Supplemental [VIAU]
- Litigation Charge, Supplemental [VLIT]
- Purchased R&D Written-Off, Supplemental [VRDW]
- Restructuring Charge, Supplemental [VRES]
- Other Unusual Expense (Income), Supplemental [VUIE]

For Banks

- Other unusual income [NUII]
- Restructuring Charge [NRES]
- Litigation Expense [NLIT]
- Other Unusual Expense [NUIE]
- Amortization of Acquisition Costs [NAMA] (no longer expensed in U.S. and Canadian GAAPs)
- (Gain) Loss on Sale of Assets, Supplemental [VGLA]
- Impairment-Assets Held for Sale, Supplemental [VIAS]
- Impairment-Assets Held for Use, Supplemental [VIAU]
- Litigation Charge, Supplemental [VLIT]
- Purchased R&D Written-Off, Supplemental [VRDW]
- Restructuring Charge, Supplemental [VRES]
- Other Unusual Expense (Income), Supplemental [VUIE]

Definition revised September 2008

Normalized Income Before Taxes**VPTI**

COA Code	VPTI
Units	Millions
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Normalized Income Before Taxes [VPTI] represents income before taxes excluding non-recurring charges and/or credits. It represents the sum of Income Before Tax [EIBT] and Total Special Items [STSI].

Thomson Reuters Normalized Income is computed to generate an earnings figure that excludes the various effects of one-time and unusual charges and/or gains, and is usually more comparable across companies than company reported GAAP earnings.

Definition revised June 2003

Effect of Special Items on Income Taxes**STEC**

COA Code	STEC
Units	Millions
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Effect of Special Items on Income Taxes [STEC] represents the tax effect of non-recurring charges and/or credits. This is sourced from footnotes if reported by companies. If a company does not report this item, Thomson Reuters calculates it using various factors including the value of Total Special Items [STSI], the company's effective tax rate, income/loss before taxes etc.

Effect of Special Items on Income Taxes [STEC] is one of the items used in calculating the Thomson Reuters Normalized Income values.

Definition revised June 2003

Income Taxes Excl. Special Items**VITN**

COA Code	VITN
Units	Millions
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Income Taxes Excluding Impact of Special Items [VITN] represents the sum of Provision for Income Taxes [TTAX] and the Effect of Special Items on Income Taxes [STEC].

Income Taxes Excluding Impact of Special Items [VITN] is one of the items used in calculating the Thomson Reuters Normalized Income values.

Definition revised June 2003

Normalized Income After Taxes**VIAT**

COA Code	VIAT
Units	Millions
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Normalized Income After Taxes [VIAT] represents income after taxes excluding non-recurring charges and/or credits and the related tax effects of excluding the non-recurring charges and/or credits. Normalized Income After Taxes [VIAT] is calculated by subtracting Income Taxes Except Impact of Special Items [VITN] from Normalized Income Before Taxes [VPTI].

Definition revised June 2003

Normalized Income Available to Common**VIAC**

COA Code	VIAC
Units	Millions
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Normalized Income Available to Common [VIAC] represents the sum of Normalized Income After Taxes and Total Adjustments to Net Income [SANI].

Definition revised June 2003

Basic Normalized EPS**VBES**

COA Code	VBES
Units	Actual
Annual History	Since 2001
Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Basic Normalized EPS [VBES] represents Normalized Income Available to Common [VIAC] divided by Basic Weighted Average Shares [SBAS/GBAS].

Definition revised May 2012

Diluted Normalized EPS**VDES**

COA Code	VDES
Units	Actual
Annual History	Since 2001

Quarterly History	Since 2001
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Income

Diluted Normalized EPS [VDES] represents Normalized Income Available to Common [VIAC] adjusted for Dilution Adjustment [SDAJ/GDAJ] divided by Diluted Weighted Average Shares [SDWS/GDWS].

Definition revised May 2012

Amortization of Acquisition Costs, Supp. VAMA

COA Code	VAMA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Amortization of Acquisition Costs, Supplemental [VAMA] represents systematic charges to expense over the useful lives of assets that lack physical existence and have a high degree of uncertainty concerning future benefits.

When this information is not disclosed on the company's income statement, it is obtained from the footnotes of the financial statements or the cash flow statement and populated into Amortization of Acquisition costs, Supplemental [VAMA], although Amortization of Acquisition Costs [EAMA] may be left blank.

Amortization of Acquisition Costs, Supplemental [VAMA] excludes:

- Amortization of acquired intangibles such as technology or licensing of patents (classified as Amortization of Intangibles [VAMI])

Definition revised June 2003

Amortization of Intangibles, Supp. VAMI

COA Code	VAMI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Amortization of Intangibles, Supplemental [VAMI] represents systematic charges to expense over the useful lives of assets that lack physical existence and a high degree of uncertainty concerning future benefits. When Amortization of Intangibles, Supplemental [VAMI] is not disclosed on the income statement, the information is obtained from the notes and/or the cash flow statement.

Definition revised June 2003

Rental Expense, Supplemental VRXP

COA Code	VRXP
Units	Millions
Annual History	Since 2001

Quarterly History	Since 2001
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Rental Expense, Supplemental [VRXP] represents rental expenses paid for offices, factories, machinery and equipment. Reuters populates Rental Expense, Supplemental [VRXP] when the figure is disclosed on the income statement or in the notes to the financial statements.

Rental Expense, Supplemental [VRXP] includes:

- Rent for leasing machinery/equipment

Rental Expense, Supplemental [VRXP] excludes:

- Lease/mortgage payments for properties under capital leases (classified as loan payments)

Definition revised June 2003

Labor & Related Expense, Supplemental VLAR

COA Code	VLAR
Units	Millions
Annual History	Since 1993
Quarterly History	Since 2001
COA Type	Industrial, Utility
Data Type	Supplemental Item

Labor & Related Expense, Supplemental [VLAR] consists of expenses paid to employees of a company in the form of salaries, wages, fees, benefits or any other form of compensation. Labor & Related Expense, Supplemental [VLAR] is the sum of all Labor & Related Expense, whether reported as part of cost of goods sold or as a stand-alone item.

Labor & Related Expense, Supplemental [VLAR] includes:

- Salaries and wages in the financial service industry
- Salaries and wages in the industrial service industry

Definition revised July 2013

Supplemental EPS VEPS

COA Code	VEPS
Units	Millions
Annual History	Since 1993
Quarterly History	Since 2001
COA Type	Industrial, Banks, Insurance, Utility
Data Type	Supplemental Item

Supplemental EPS [VEPS] is used to collect country specific reported EPS figures. Various accounting bodies may mandate such country specific EPS figures to ensure a greater degree of comparability among companies.

Currently Thomson Reuters collects DVFA/SG EPS as reported by German, Austrian, UK and South African companies. Other country specific EPS values will be added in the future.

Definition revised October 2007

Advertising Expense, Supp.**VADV**

COA Code	VADV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Banks, Insurance, Utility
Data Type	Supplemental Item

Advertising Expense - Supplemental [VADV] represents the cost of advertising incurred by the company. Pure advertising expense is collected by Thomson Reuters when the company provides break outs information of the various types of advertising and marketing expenses.

Advertising Expense - Supplemental [VADV] includes:

- Marketing expenses, when the company does not delineate from advertising expenses incurred
- Media and promotional expenses, when the company does not delineate from advertising expenses incurred
- Outsourced advertising expenses for marketing

When advertising expense is not reported on the income statement, it is obtained from the notes of the financial statements.

Definition revised December 2008

Equity in Affiliates, Supplemental**VEIA**

COA Code	VEIA
Units	Millions
Annual History	Since 2006
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Equity in Affiliates, Supplemental [VEIA] represents the share of earnings/losses that the company is entitled to from unconsolidated affiliated companies, but that has not been distributed as dividends.

When a reporting entity owns between 20% and 51% of a company, the second company is considered to be an unconsolidated affiliated company.

Since the affiliated company's financials are not consolidated with the company, this value is a positive number to represent the amount of profit attributable to the company. This value is a negative figure to represent the amount of loss that is borne by the company.

Generally, this information is disclosed on the face of the company's income statement after Income Tax. This value is generally reported net of any tax impact.

In cases where Equity in Affiliates is reported on a pre-tax basis (either in the operating or non-operating sections), the value is recorded without any adjustment of the taxes. When this information is not disclosed on the company's income statement, it may be obtained from the footnotes of the financial statements.

Equity in Affiliates, Supplemental [VEIA] includes:

- Share of Associates [CEIA] – net of taxes
- Equity Investment [EINV], [NINV] – before taxes

Definition revised October 2007

Minority Interest, Supplemental**VMIN**

COA Code	VMIN
Units	Millions
Annual History	Since 2006
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Minority Interest, Supplemental [VMIN] represents the share of earnings/losses in subsidiaries that belongs to shareholders other than the parent company when the parent company owns less than 100%, but more than 50%, of a subsidiary.

Since the subsidiary's financials are consolidated with the company, this value is a negative number to represent the amount of profit that the company does not own. This value is a positive figure to represent the amount of loss that is not borne by the company.

Minority Interest is often disclosed on the face of the company's income statement, reported after Income Tax. This value is generally presented net of any tax impact.

In cases where Minority Interest is reported on a pre- tax basis (either in the operating or non-operating sections), the value is recorded without any adjustment for taxes.

When this information is not disclosed on the face of the company's income statement, it may be obtained from the footnotes of the financial statements.

Definition revised October 2007

Research & Development Exp., Supp.**VRAD**

COA Code	VRAD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Research & Development Expense – Supplemental [VRAD] represents expenses for research and development of new products and services by a company in order to obtain a competitive advantage.

When research and development expense is not reported on the income statement, it is obtained from the notes of the financial statements.

Definition revised

Audit Fees, Supplemental**VTAU**

COA Code	VTAU
Units	Millions
Annual History	Since 2007
Quarterly History	Since 2007

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Audit Fees, Supplemental [VTAU] comprise of fees for external professional services necessary to perform an audit or review in accordance with the standards of the Public Company Accounting Oversight Board, including services rendered for the audit of the Company's annual financial statements (including services incurred with rendering an opinion under Section 404 of the Sarbanes-Oxley Act of 2002) and review of quarterly financial statements.

Audit Fees, Supplemental [VTAU] also includes fees for services that are normally incurred in connection with statutory and regulatory filings or engagements, such as comfort letters, statutory audits, attest services, consents, and review of documents filed with the SEC.

For U.S. companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S. companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised April 2012

Audit-Related Fees, Supplemental

VTAR

COA Code VTAR

Units Millions

Annual History Since 2007

Quarterly History Since 2007

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Audit-Related Fees, Supplemental [VTAR] comprise fees for external services that are reasonably related to the performance of the audit or review of the Company's financial statements.

Audit-Related Fees, Supplemental [VTAR] includes:

- Support of business acquisition and divestiture activities
- Independent assessment of controls related to outsourcing services
- Accounting consultations
- Internal control reviews not required by regulators
- Debt issuance related services
- Employee benefit plan audits
- Certain attestation services as well as certain agreed upon procedures

For U.S. companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S. companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised April 2012

Tax Fees, Supplemental

VTTF

COA Code VTTF

Units	Millions
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Tax Fees, Supplemental [VTTF] comprise of fees for tax compliance, tax planning, and tax advice. Corporate tax services encompass a variety of permissible services.

Tax Fees, Supplemental [VTTF] includes:

- Technical tax advice related to U.S. international tax matters
- Assistance with foreign income and withholding tax matters
- Assistance with sales tax, value added tax and equivalent tax related matters in local jurisdictions
- Preparation of reports to comply with local tax authority transfer pricing documentation requirements
- Assistance with tax audits

For U.S companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised February 2008

All Other Fees Paid to Auditor, Supplemental

VTOF

COA Code	VTOF
Units	Millions
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

All Other Fees Paid to Auditor, Supplemental [VTOF] represents other external professional fees paid to the Auditor by the company not classified as:

- Audit Fees, Supplemental [VTAU]
- Audit-Related Fees, Supplemental [VTAR]
- Tax Fees, Supplemental [VTFF]

All Other Fees Paid to Auditor, Supplemental [VTOF] includes:

- Other Service Fees Paid to the Incumbent Auditor
- Fees for all other services provided by the Auditor

For U.S companies, this information is generally obtained from the Proxy statement (DEF14A), Information Statement (DEF 14C), or the Annual Report (Item 14).

For non-U.S companies, this information is generally obtained from the Notes to Financial Statements or Management's Discussion and Analysis.

Definition revised April 2012

Reported Recurring Revenue VRRR

COA Code	VRRR
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Recurring Revenue 経常収益 [VRRR] represents the portion of a company's revenue that is highly likely to continue in the future. This is most commonly reported by banking and insurance companies.

Reported Recurring Revenue 経常収益 [VRRR] reflects the company's as reported value within their financial report. If the company does not report the Recurring Revenue value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Income Statement.

Definition revised February 2008

Reported Net Premiums Written VPRW

COA Code	VPRW
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Insurance
Data Type	Income Statement

Reported Net Premiums Written 正味保険料 [VPRW] represents the company's as reported value for Net Premiums Written within their financial report. This is most commonly reported by insurance companies.

Net premiums are reported by the insurance company as part of the total underwriting income, excluding life insurance premiums. The premiums are written for automobile insurance, fire insurance, etc. It reflects premiums earned proportionate to the amount of potential risks taken by a company.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Income Statement.

Definition revised February 2008

Reported Total Revenue VRTR

COA Code	VRTR
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Total Revenue 売上高 [VRTR] represents revenue from the sale of goods and services, depending on a specific company's industry. This includes Industrial, Bank, Insurance and Utility companies.

Reported Total Revenue 売上高 [VRTR] reflects the company's as reported value within their financial report. This value may be compared to the calculated:

- Revenue [SREV] for industrial and utility companies
- Interest Income, Bank [SIIB] for banks
- Total Premiums Earned [SPRE] for insurance companies

The "as-reported" value may not be the same as the above values calculated by Thomson Reuters as the presentation of certain line items may be different.

For example, Thomson Reuters codes items like Other Operating Income as Other, Net [EONT] - part of Operating Expenses. However, some Japanese companies may report Other Operating Income - as part of Total Revenues.

Hence, Reported Total Revenue 売上高 [VRTR] differs from Revenue [SREV] by the total sum of the items not coded by Thomson Reuters as components of SREV, but reported by the company as part of its Total Revenue 売上高.

Revenue [SREV] represents the following:

For industrial companies

- Net Sales [RNTS]
- Gross Revenue [RREV]
- Sales Returns and Allowances [RSRT; a negative value]
- Excise Taxes Receipts [REXT]

For utility companies:

- Electric Operations [REOP]
- Gas Operations [RGOP]
- Water Operations [RWAT]
- Steam Operations [RSOP]
- Other Utility Revenue [ROUR]
- Excise Taxes Receipts [REXT]

For banks, Interest Income, Bank [SIIB] represents the sum of:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [RFFS]
- Interest on Deposits [RDPT]
- Other Interest Income [ROI]
- Trading Account Interest [RTAI]
- Other Non-Bank Income [RNBI]

For insurance companies, Total Premiums Earned [SPRE] represents the sum of:

- Net Premiums Earned [RPRE]

- Other Insurance Revenue [ROIR]
- Gross Premiums Written [RPRW]
- Reinsurance

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised July 2011

Reported Operating Revenue

VORR

COA Code	VORR
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Operating Revenue 営業収益 [VORR] represents the value generated by a company from its own operations. It excludes revenues from other activities, like investments.

Reported Operating Revenue 営業収益 [VORR] reflects the company's as reported value within their financial report. If the company does not report the Operating Revenue value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Total Cost of Revenue

VCOR

COA Code	VCOR
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Total Cost of Revenue 売上原価 [VCOR] represents all costs that can be directly attributable to the revenues produced. This includes Industrial, Bank, Insurance and Utility companies.

Reported Total Cost of Revenue 売上原価 [VCOR] reflects the company's as reported value within their financial report. This value may be compared to the calculated:

- Cost of Revenue, Total [SCOR] for industrial and utility companies
- Total Interest Expense [STIE] for banks
- Losses, Benefits, and Adjustments, Total [SLBA] for insurance companies

However the "as reported" value may not be the same as the above values calculated by Thomson Reuters, as the presentation of certain line items may be different.

For example, Thomson Reuters codes the Value Diminution of Inventory as part of Cost of Revenue [ECOR] - which contributes to Cost of Revenue, Total [SCOR]. However, Japanese companies report it as part of the Special Gains/Losses.

Hence, Reported Total Cost of Revenue 売上原価 [VCOR] differs from Cost of Revenue, Total [SCOR] by the total sum of the items coded by Thomson Reuters as components of [SCOR], but not reported by the company as part of its Total Cost of Revenue.

Items that are aggregated for Cost of Revenue, Total [SCOR] are the following:

For industrial companies

- Cost of Revenue [ECOR]
- Excise Taxes Payments [EEXT]

For utility companies

- Purchased Power [EPPR]
- Fuel Purchased for Resale [EFPR]
- Cost of Revenue [ECOR]
- Excise Taxes Payments [EEXT]

For banks, items that are aggregated for Total Interest Expense [STIE] are the following

- Interest on Deposit [EIOD]
- Interest on Other Borrowings [EIOB]
- Securities Sold Under Repurchase Agreements [EFFS]

For insurance companies, items that are aggregated Losses, Benefits, and Adjustments [SLBA] are the following:

- Losses, Benefits, and Adjustments [ELBA]
- Underwriting & Commissions [EUAC]
- Reinsurance – Expense [ERII]

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised January 2013

Reported Total Sales, General & Admin. VSGA

COA Code	VSGA
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Total Sales, General & Administrative Expense 販売管理費 [VSGA] represents all of the costs of operating a business other than the costs of readying a product for sale. It reflects the company's as reported value within their financial report.

Reported Total Sales, General & Admin. 販売管理費 [VSGA] may be compared to the calculated:

- Selling/General/Administrative Expenses, Total [SSGA] for industrial, utility and insurance companies
- Non-Interest Expense, Bank [SNIE] for banks

However the "as reported" value may not be the same as the above values calculated by Thomson Reuters, as the presentation of certain line items may be different.

For example, Thomson Reuters codes items like Wages as Labor & Related Expenses [ELAR], which contributes to Selling/General/Administrative Expenses, Total [SSGA]. However, some Japanese companies may report Wages on a separate line from General and Administrative Expenses 販売管理費.

Hence, Reported Sales, General & Admin.

販売管理費 [VSGA] differs from Selling/General/Administrative Expenses, Total [SSGA] by the total sum of the items coded by Thomson Reuters as components of SSGA, but not reported by the company as part of its Total Sales, General & Admin Expenses.

Selling/General/Administrative Expenses, Total [SSGA] represents the sum of:

- Selling/General/Administrative Expense [ESGA]
- Labor & Related Expense [ELAR]
- Advertising Expense [EADV]

Non-Interest Expense, Bank [SNIE] represents the sum of

- Labor & Related Expenses [NLAR]
- Depreciation Expense [NDEP]
- Amortization of Intangibles [NAMI]
- Amortization of Acquisition Costs [NAMA]
- Real Estate Operation Expense [NORE]
- Dealer Trading Account Loss [NDTL]
- Investment Securities Losses [NSLL]
- Foreign Currency Losses [NFCL]
- Unrealized Losses [NUNL]
- Minimum Pension Liability Loss [NPLL]
- Litigation Expense [NLIT]
- Restructuring Charge [NRES]
- Other Unusual Expense [NUIE]
- Other Expense [NOEX]

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised February 2008

Reported Gross Profit

VGRP

COA Code	VGRP
Units	Millions
Annual History	Since 2006
Quarterly History	Since 2006
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Reported Gross Profit 売上総利益 [VGRP] represents a measure of a company's operating performance. Gross Profit reflects the profits earned directly from a company's revenues and direct costs.

Reported Gross Profit 売上総利益 [VGRP] represents the company's as reported value within their financial report. This value may not be the same as the Gross Profit calculated by Thomson Reuters (SGRP) as the presentation of Revenue and Cost of Goods Sold may be different.

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2011

Reported Operating Profit

VOPP

COA Code	VOPP
Units	Millions
Annual History	Since 2006
Quarterly History	Since 2006
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Items

Reported Operating Profit 営業利益 [VOPP] represents revenue less costs of goods sold and related operating expenses applying to the normal business activities of the entity.

Reported Operating Profit 営業利益 [VOPP] represents the company's as reported value within its financial report. This value may not be the same as the Thomson Reuters calculated Operating Income (SOPI).

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2011

Reported Operating Profit Margin

VOPR

COA Code	VOPR
Units	Percentage (%)
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Operating Profit Margin 売上高営業利益率 [VOPR] represents the company's as reported value for Operating Profit Margin within their financial report. It is a measurement of management's efficiency and is obtained using Operating Income divided by Total Revenue.

If the company does not report the Operating Profit Margin value in its financial report, this field is populated as N/A. This value may not be the same as the Operating Margin [SOPP] calculated by Thomson Reuters.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Ordinary Profit

VRRP

COA Code	VRRP
Units	Millions

Annual History	Since 2006
Quarterly History	Since 2006
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Items

Reported Ordinary Profit 経常利益 [VRRP] represents earnings attributable to the nominal and recurring business operations of the entity. This value reflects the profits earned after taking into consideration the income and expenses from operating and non-operating section attributable to the recurring business operations.

Reported Ordinary Profit 経常利益 [VRRP] represents the company's as reported value within its financial report and is not calculated by Thomson Reuters.

This code applies only to the Japanese market, and is generally obtained from the Income Statement.

Definition revised August 2011

Reported Net Income After Tax

VRNI

COA Code	VRNI
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income Statement

Reported Net Income After Tax 当期純利益 [VRNI] represents the company's as reported net income after tax within their financial report.

If the company does not report the Net Income after Tax value in its financial report, this field is populated as N/A. This value may not be the same as the Income After Tax [TIAT] calculated by Thomson Reuters.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Reported Basic EPS

VRBE

COA Code	VRBE
Units	Actual
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-Share Item

Reported Basic EPS 1 株当たり純利益 [VRBE] represents the company's as reported value for basic EPS within their financial report.

This value may not be the same as the Basic EPS calculated by Thomson Reuters due to:

- Rounding differences

- Difference in Basic Weighted Average Shares used. For example: Thomson Reuters uses pro-forma shares to calculate Basic EPS for IPO companies, while the company's Reported Basic EPS 1 株当たり純利益 [VRBE] is as per the basic weighted number of shares owned by the company during that period.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Diluted EPS VRDE

COA Code	VRDE
Units	Actual
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-Share Item

Reported Diluted EPS 潜在株式調整後 1 株当たり純利益 [VRDE] represents the company's as reported value for diluted EPS within their financial report.

This value may not be the same as the Diluted EPS calculated by Thomson Reuters due to:

- Rounding differences
- Difference in Diluted Weighted Average Shares used. For example: Thomson Reuters uses pro-forma shares to calculate Diluted EPS for IPO companies, while the company's Reported Diluted EPS 潜在株式調整後 1 株当たり純利益 [VRDE] is as per the diluted weighted number of shares owned by the company during that period.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Net Business Profits VNBP

COA Code	VNBP
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Bank
Data Type	Income Statement

Reported Net Business Profits 業務純益 [VNBP] represents the net business profits, after credit related costs for trust accounts and provision for general allowance for credit losses. This is most commonly reported by banks.

The item reflects the company's as reported value within their financial report.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Income Statement.

Definition revised February 2008

Islamic Income ISIN

COA Code	ISIN
Units	Following Period Header Unit

Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Utility
Data Type	Supplemental

Islamic Income [ISIN] represents income from Islamic assets. It is applicable only when the income statement does not segregate income and expenses between operating and non-operating (Single Step Income Statement), and where interest and dividend income from investments are coded Interest Income, Non-Bank [RINT].

Islamic Income [ISIN] is supplemental to the following revenue code:

- Interest Income, Non-Bank [RINT]

Definition June 2011

Distribution to Depositors

ISDP

COA Code	ISDP
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank
Data Type	Supplemental

Distribution to Depositors [ISDP] represents depositors' share of profits paid on unrestricted investment accounts and profits paid on other deposit accounts. In accordance with Shariah law, the profits are collectable after termination of a contract.

Distribution to Depositors [ISDP] includes:

- Depositors' Share of Profits
- Share of holders of unrestricted investment accounts in the profits of bank
- Profit paid on unrestricted investment accounts
- Returns on unrestricted investment accounts

Distribution to Depositors [ISDP] is supplemental to Interest on Deposit [EIOD].

Definition June 2011

Zakat

ISZK

COA Code	ISZK
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Zakat [ISZK] represents an Islamic wealth tax which is treated as any other tax on income, irrespective of where it is reported in the Income Statement.

Definition June 2011

Islamic Section, Supplemental

ISIT

COA Code	ISIT
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Islamic Section, Supplemental [ISIT] represents the sum total of the following items collected by Thomson Reuters:

- Islamic Income ISIN
- Distribution to Depositors ISDP
- Zakat ISZK

Definition August 2011

Murabaha Income

IMBR

COA Code	IMBR
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Murabaha Income [IMBR], literally 'sale on mutually agreed profit', represents income from cost-plus financing, which refers to a contract sale between the financial institution and its client for the sale of goods at a price that includes a pre-agreed profit margin. As a financing technique, it involves the financier or bank purchasing goods required by the client. The goods are then sold to the client with a mark-up. Repayment, usually in instalments, is specified in the contract.

Murabaha Income [IMBR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROI]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized Gains (Losses) [RRGL]

Definition June 2011

Musharakah Income**IMSR**

COA Code	IMSR
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Musharakah Income [IMSR] represents income from investment partnership with profit-loss-sharing implications. In this arrangement all contributing partners share profits on a pre-agreed ratio whilst losses are shared according to each partner's capital contribution.

Musharakah Income [IMSR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized Gains (Losses) [RRGL]

Definition June 2011

Istisna Income**IISR**

COA Code	IISR
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Istisna Income [IISR] represents income derived from a forward sale, whereby seller and buyer enter into a contract of sale of specified goods that can be sold before the manufactured product comes into existence.

Under an Istisna contract with a customer, the Bank first takes on the role of the seller with the obligation to manufacture goods required by the customer at a certain price. The bank then takes on the role of buyer and enters into a separate Istisna contract with a supplier to have the goods manufactured at a lower price; the difference being the bank's profit. In this way the bank acts as a financial intermediary without being required to actually manufacture the goods required by the customer.

Istisna Income [IISR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]

- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]

For insurance companies:

- Net Investment Income [RNII]
- Realized Gains (Losses) [RRGL]

Definition June 2011

Mudarabah Income

IMDR

COA Code	IMDR
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Mudarabah Income [IMDR] represents income from investment partnership contract with profit-loss-sharing implications, under the Mudarabah arrangement of Islamic Financing.

Mudarabah denotes an investment contract in which one party, the investor (Rab al Mal), provides the capital to the other party, entrepreneur or customer (Mudarib), to undertake a business activity; with the customer providing the expertise and management. In this arrangement, any profit made is shared between investor and borrower on a pre-agreed ratio; any loss is borne solely by the investor. For the customer the loss is the share of the expected income for the efforts expended.

Mudarabah Income [IMDR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized Gains (Losses) [RRGL]

Definition June 2011

Ijarah Income

IJR

COA Code	IJR
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007

COA Type Bank, Insurance

Data Type Supplemental

Ijarah Income [IIJR] represents income derived from lease financing, a form of leasing contract, whereby the lessor (financial institution) leases out an asset to the client at an agreed rental fee for a pre-determined period pursuant to the contract.

Ijarah Income [IIJR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]

For insurance companies:

- Net Investment Income [RNII]
- Realized Gains (Losses) [RRGL]

Definition June 2011

Wakala Income

IWKR

COA Code IWKR

Units Following Period Header Unit

Annual History Since 2007

Quarterly History Since 2007

COA Type Bank, Insurance

Data Type Supplemental

Wakala Income [IWKR] represents income from a contract of agency, whereby one party appoints another party to perform a certain task on its behalf, usually for payment of a fee or commission. A bank may charge fees for providing certain services to its customers; the bank can also pay a fee to a third party to perform an activity on behalf of the bank, such as an agent to take delivery of goods or investing the bank's funds.

Wakala Income [IWKR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized Gains (Losses) [RRGL]

Definition June 2011

Sukuk Income

ISKR

COA Code	ISKR
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Sukuk Income [ISKR] represents income from financial certificates or asset-backed bonds, which are structured in accordance with Shariah (Islamic Law) and may be traded in the market. Payment to Sukuk-holders should be the share of profits (after costs) of the asset or enterprise.

Sukuk Income [ISKR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]
- Other Interest Income [ROII]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized Gains (Losses) [RRGL]

Definition June 2011

Other Islamic Income

IOIR

COA Code	IOIR
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Other Islamic Income [IOIR] represents income derived from Islamic investments that are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the aforementioned.

Other Islamic Income [IOIR] is supplemental to:

For banks:

- Interest & Fees on Loans [RFLI]
- Interest & Dividends on Investment Securities [RISI]
- Interest on Deposits [RDPT]

- Other Interest Income [ROI]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized Gains (Losses) [RRGL]

Definition June 2011

Total Islamic Revenues, Supplemental

ISRV

COA Code	ISRV
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Total Islamic Revenue, Supplemental [ISRV] represents the total amount of income from Islamic Revenue.

Total Islamic Revenue, Supplemental [ISRV] is calculated as the sum of:

- Ijarah Income [IIR]
- Istisna Income [ISR]
- Murabaha Income [IMBR]
- Mudarabah Income [IMDR]
- Musharakah Income [IMSR]
- Sukuk Income [ISKR]
- Wakala Income [IWKR]
- Other Islamic Income [IOIR]

Total Islamic Revenue, Supplemental [ISRV] constituents are supplemental to the following revenue codes:

For banks:

- Interest & Fees on Loans [RFL]
- Interest & Dividends on Investment Securities [RIS]
- Interest on Deposits [RDPT]
- Other Interest Income [ROI]
- Trading Account Interest [RTAI]

For insurance companies:

- Net Investment Income [RNII]
- Realized Gains (Losses) [RRGL]

Definition June 2011

Gross Margin**SGPP**

COA Code	SGPP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Ratio

Gross Margin [SGPP] represents Gross Profit [SGRP] divided by Revenue [SREV]. Gross Margin [SGPP] is not available if either Gross Profit [SGRP] or Revenue [SREV] is missing or if Revenue [SREV] is negative.

Definition revised

Operating Margin**SOPP**

COA Code	SOPP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Ratio

Operating Margin [SOPP] represents Operating Income [SOPI] divided by Total Revenue [RTLRL].

Operating Margin [SOPP] is not available if either Operating Income [SOPI] or Total Revenue [RTLRL] is missing or if Total Revenue [RTLRL] is negative.

Definition revised July 2005

Pretax Margin**SPTM**

COA Code	SPTM
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio

Pretax Margin [SPTM] represents Income Before Tax [EIBT] divided by Total Revenue [RTLRL]. Pretax Margin [SPTM] is not available if either Income Before Tax [EIBT] or Total Revenue [RTLRL] is missing or if Total Revenue [RTLRL] is negative.

Definition revised

Effective Tax Rate**SETR**

COA Code	SETR
UNIT	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio

Effective Tax Rate [SETR] represents Provision for Income Taxes [TTAX] divided by Income Before Tax [EIBT].

Effective Tax Rate [SETR] is not available if either Provision for Income Taxes [TTAX] or Income Before Tax [EIBT] is missing or if Income Before Tax [EIBT] is negative.

Definition revised

Net Profit Margin

SNPM

COA Code	SNPM
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio

Net Profit Margin [SNPM] represents Income Available to Common Excluding Extraordinary Items [CIAC] divided by Total Revenue [RTLRL]. Net Profit Margin [SNPM] is not available if either Income Available to Common Excluding Extraordinary Items [CIAC] or Total Revenue [RTLRL] is missing or if Total Revenue [RTLRL] is negative.

Definition revised

Normalized Earnings before Int. & Taxes

SBIT

COA Code	SBIT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Income

Normalized Earnings before Interest and Taxes [SBIT] represents the sum of:

- Operating Income [SOP]
- Unusual Expense (Income) [SUIE]
- Non-Recurring Items, Total [SUIT]
- Interest Expense (Income), Net- Operating, Total [SINN]

Definition revised September 2008

Normalized Earnings before Interest, Taxes, Depreciation, Amortization

SBDA

COA Code	SBDA
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Income

Normalized Earnings before Interest, Taxes, Depreciation and Amortization [SBDA] represents the sum of:

- Normalized Earnings before Interest and Taxes [SBIT]
- Depreciation, Supplemental [VDEP]
- Amortization of Acquisition Costs, Supplemental [VAMA]
- Amortization of Intangibles, Supplemental [VAMI]

Definition revised May 2012

Bank Total Revenue SBTR

COA Code	SBTR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Income

Bank Total Revenue [SBTR] represents the sum of:

- Net Interest Income, Bank [ENII]
- Non-Interest Income, Bank [SNII]

Net Interest Income [ENII] represents Interest Income, Bank [SIIB], reduced by Total Interest Expense [STIE] for banks.

Definition revised June 2012

Current Tax – Domestic VCTD

COA Code	VCTD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Current Tax – Domestic (VCTD) reflects the portion of a company's current income tax provision attributable to its domestic tax jurisdiction. This value is obtained from the notes of the financial statements. If disclosed separately, current tax provisions attributable to local tax jurisdictions is reported in Current Tax – Local (VCTL).

Definition revised

Current Tax – Foreign**VCTF**

COA Code	VCTF
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Current Tax – Foreign (VCTF) reflects the portion of a company's current income tax provision attributable to non-domestic tax jurisdictions. This value is obtained from the notes of the financial statements.

Definition revised

Current Tax – Local**VCTL**

COA Code	VCTL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Current Tax – Local (VCTL) reflects the portion of a company's current income tax provision attributable to local tax jurisdictions. Current Tax – Local (VCTL) does not include current provisions for federal or national income taxes. This value is obtained from the notes of the financial statements.

Definition revised

Current Tax – Other**VCTO**

COA Code	VCTO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Current Tax – Other (VCTO) reflects the portion of a company's current income tax provision not classified as Current Tax – Domestic (VCTD), Current Tax – Foreign (VCTF) or Current Tax – Local (VCTL). This value is obtained from the notes of the financial statements.

Definition revised

Current Tax – Total**VCTR**

COA Code	VCTR
Units	Millions
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its total current taxes without any delineation between tax jurisdictions, this amount is classified as Current Tax – Total (VCTR). This value is obtained from the notes of the financial statements.

Definition revised

Current Tax – Total VCTC

COA Code	VCTC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Current Tax – Total (VCTC) reflects the sum of Current Tax – Domestic (VCTD), Current Tax – Foreign (VCTF), Current Tax – Local (VCTL), Current Tax – Other (VCTO) and Current Tax – Total (VCTR)

Definition revised

Deferred Tax – Domestic VDTD

COA Code	VDTD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Tax – Domestic (VDTD) reflects the portion of a company's deferred income tax provision attributable to its domestic tax jurisdiction. Deferred tax provisions are established to account for changes in deferred tax asset and liability accounts within a given period. If disclosed separately, deferred tax provisions attributable to local tax jurisdictions is reported in Deferred Tax – Local (VDTL). This value is obtained from the notes of the financial statements.

Definition revised

Deferred Tax – Foreign VDTF

COA Code	VDTF
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Tax – Foreign (VDTF) reflects the portion of a company's deferred income tax provision attributable to non-domestic tax jurisdictions. Deferred tax provisions are established to account for changes in deferred tax asset and liability accounts within a given period. This value is obtained from the notes of the financial statements.

Definition revised

Deferred Tax – Local VDTL

COA Code	VDTL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Tax – Local (VDTL) reflects the portion of a company's deferred income tax provision attributable to local tax jurisdictions. Deferred tax provisions are established to account for changes in deferred tax asset and liability accounts within a given period. Deferred Tax – Local (VDTL) does not include deferred provisions for federal or national income taxes. This value is obtained from the notes of the financial statements.

Definition revised

Deferred Tax – Other VDTO

COA Code	VDTO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Tax – Other (VDTO) reflects the portion of a company's deferred income tax provision not classified as Deferred Tax – Domestic (VDTD), Deferred Tax – Foreign (VDTF) or Deferred Tax – Local (VDTL). This value is obtained from the notes of the financial statements.

Definition revised

Deferred Tax – Total VDTR

COA Code	VDTR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its total deferred taxes without any delineation between tax jurisdictions, this amount is classified as Deferred Tax – Total (VDTR). This value is obtained from the notes of the financial statements.

Definition revised

Deferred Tax – Total**VDTC**

COA Code	VDTC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Tax – Total (VDTC) reflects the sum of Deferred Tax – Domestic (VDTD), Deferred Tax – Foreign (VDTF), Deferred Tax – Local (VDTL), Deferred Tax – Other (VDTO) and Deferred Tax – Total (VDTR).

Definition revised

Domestic Tax – Other**VOTD**

COA Code	VOTD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its income tax provision segmented between current and deferred taxes, any items attributable to its domestic tax jurisdiction but not classified as either current or deferred, is reported as Domestic Tax – Other (VOTD). If disclosed separately, tax provisions attributable to local tax jurisdictions, but not classified as either current or deferred, is reported as Local Tax – Other (VOTL). This value is obtained from the notes of the financial statements.

Definition revised

Foreign Tax – Other**VOTF**

COA Code	VOTF
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its income tax provision segmented between current and deferred taxes, any items attributable to its foreign tax jurisdictions, but not allocated to either current or deferred, is classified as Foreign Tax – Other (VOTF). This value is obtained from the notes of the financial statements.

Definition revised

Local Tax – Other**VOTL**

COA Code	VOTL
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its income tax provision segmented between current and deferred taxes, any items attributable to its local tax jurisdictions, but not classified as either current or deferred, is reported as Local Tax – Other (VOTL). Provisions attributable to national or federal income tax are not included in this value. This value is obtained from the notes of the financial statements.

Definition revised

Other Tax VOTO

COA Code	VOTO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its income tax provision segmented between current and deferred taxes, any non-current or non-deferred items not classified as Domestic Tax – Other (VOTD), Foreign Tax – Other (VOTF) and Local Tax – Other (VOTL) is reported as Other Tax (VOTO). This value is obtained from the notes of the financial statements.

Definition revised

Income Tax – Total VITT

COA Code	VITT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Income Tax – Total (VITT) reflects the sum of Domestic Tax - Other (VOTD), Foreign Tax – Other (VOTF), Local Tax – Other (VOTL) and Other Tax (VOTO).

Definition revised

Domestic Tax VTDT

COA Code	VTDT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its tax provisions segmented by geographic location of tax jurisdiction, any tax provision attributable to its domestic tax jurisdiction is classified as Domestic Tax (VTDT). If disclosed separately, tax provisions attributable to local tax jurisdictions is classified as Local Tax (VTLT). This value is obtained from the notes of the financial statements.

Definition revised

Foreign Tax

VTFT

COA Code	RNTS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its tax provision segmented by geographic location of tax jurisdiction, any tax provision attributable to non-domestic tax jurisdictions is classified as Foreign Tax (VTFT). This value is obtained from the notes of the financial statements.

Definition revised

Local Tax

VTLT

COA Code	VTLT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its tax provision segmented by geographic location of tax jurisdiction, any tax provision attributable to its local tax jurisdictions is classified as Local Tax (VTLT). Provisions attributable to national or federal income tax are not included in this value. This value is obtained from the notes of the financial statements.

Definition revised

Other Tax

VTOT

COA Code	VTOT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

When a company reports its tax provision segmented by geographic location of tax jurisdiction, any tax provision not classified as Domestic Tax (VTDT), Foreign Tax (VTFT) or Local Tax (VTLT), is recorded as Other Tax (VTOT). This value is obtained from the notes of the financial statements.

Definition revised

Income Tax by Region – Total**VTIT**

COA Code	VTIT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Income Tax by Region – Total [VTIT] reflects the sum of Domestic Tax (VTDT), Foreign Tax (VTFT), Local Tax (VTLT) and Other Tax (VTOT).

Definition revised

Interest Cost – Domestic**VICD**

COA Code	VICD
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Interest Cost – Domestic [VICD] represents the increase in projected benefit obligation due to the passage of time for plans based in the company's home country.

Definition revised July 2006

Net Interest Cost – Domestic**VDNI**

COA Code	VDNI
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Net Interest Cost – Domestic [VDNI] represents the increase in projected benefit obligation due to the passage of time for plans based in the company's home country. It is applicable for companies reporting Net Interest Cost - Domestic, rather than Interest Cost - Domestic, as a result of adopting IAS 19R.

Definition revised July 2013

Service Cost – Domestic**VSCD**

COA Code	VSCD
Units	Millions
Annual History	Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Service Cost – Domestic [VSCD] represents the present value of pension benefits attributed to current reporting period for plans based in the company's home country.

Definition revised July 2006

Prior Service Cost – Domestic**VTPS**

COA Code VTPS

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Prior Service Cost – Domestic [VTPS] represents the cost of retroactive benefits granted in a plan amendment for plans based in the company's home country.

Definition revised July 2006

Expected Return on Assets – Domestic**VXPD**

COA Code VXPD

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Income

Expected Return on Plan Assets - Domestic [VXPD] represents the reporting company's expected long term return on its pension plan assets.

This item should not be confused with Actual Return on Plan Assets.

Definition revised July 2006

Actuarial Gains and Losses – Domestic**VXAG**

COA Code VXAG

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Income/Loss

Actuarial Gains and Losses – Domestic [VXZG] represents the change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

Definition revised July 2006

Curtailments and Settlements - Domestic**VXCT**

COA Code	VXCT
Units	Millions
Annual History	Since
Quarterly History	Since
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Curtailments and Settlements – Domestic [VXCT] reflects the financial impact of the events that significantly reduces the expected years of future service of present employees or eliminates for a significant number of employees the accrual of defined benefits for some of all of their future services.

Curtailments include:

- the termination of employee's services earlier than expected, which may or may not involve closing a facility or discontinuing a segment of business
- the termination or suspension of a plan so that employees do not earn additional defined benefits for future services

Definition revised July 2006

Transition Costs - Domestic**VXTR**

COA Code	VXTR
Units	Millions
Annual History	Since
Quarterly History	Since
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Transition Costs – Domestic [VXTR] represents the expenses associated with a change in plans. For example, costs associated with a change from publicly provided old age pensions to privately owned retirement accounts.

Definition revised July 2006

Other Pension, Net - Domestic**VXPO**

COA Code	VXPO
Units	Millions
Annual History	Since
Quarterly History	Since
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Loss

VXPO Other Pension, Net – Domestic represents other components of net periodic pension cost not classified as Service Cost, Interest Cost, Expected Return on Plan Assets, Actuarial Gains/Losses, Amortization of Unrecognized Prior Service Costs, Settlements, Curtailments or Transition Costs.

These remaining line items are often combined with other items and presentation is inconsistent between companies.

Definition revised July 2006

Domestic Pension Plan Expense

VDPP

COA Code	VDPP
Units	Millions
Annual History	Since
Quarterly History	Since
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Domestic Pension Plan Expense [VDPP] consists of all incomes and expenses associated with the company's Domestic pension plan.

Domestic Pension Plan Expense [VDPP] represents the following:

- Interest Cost [VICD]
- Service Cost [VSCD]
- Prior Service Cost [VTPS]
- Expected Return on Assets [VXPD]
- Actuarial Gains and Losses [VXAG]
- Curtailment & Settlements [VXCT]
- Transition Costs [VXTR]
- Other Pension, Net [VXPO]

Definition revised July 2006

Interest Cost - Foreign

VFIC

COA Code	VFIC
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Interest Cost – Foreign [VFIC] represents the increase in projected benefit obligation due to the passage of time for plans based in countries other than the company's home country.

Definition revised July 2006

Net Interest Cost - Foreign

VFNI

COA Code	VFNI
Units	Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Net Interest Cost – Foreign [VFNI] represents the increase in projected benefit obligation due to the passage of time for plans based in countries other than the company's home country. It is applicable for companies reporting Net Interest Cost - Foreign, rather than Interest Cost - Foreign, as a result of adopting IAS 19R.

Definition revised July 2013

Service Cost - Foreign

VFSC

COA Code VFSC

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Service Cost – Foreign [VFSC] represents the present value of pension benefits attributed to current reporting period for plans based in countries other than the company's home country.

Definition revised July 2006

Prior Service Cost - Foreign

VFTP

COA Code VFTP

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Prior Service Cost – Foreign [VFTP] represents the cost of retroactive benefits granted in a plan amendment for plans based in countries other than the company's home country.

Definition revised July 2006

Expected Return on Plan Assets - Foreign

VFXR

COA Code VFXR

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Income

Expected Return on Plan Assets –Foreign [VFXR] represents the reporting company's expected long term return on its pension plan assets for plans based in countries other than the company's home country. This item should not be confused with Actual Return on Plan Assets.

Definition revised July 2006

Actuarial Gains and Losses - Foreign

VFYA

COA Code	VFYA
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Loss

VFYA Actuarial Gains and Losses – Foreign represents the change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

Definition revised July 2006

Curtailments and Settlements - Foreign

VFYC

COA Code	VFYC
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Curtailments and Settlements - Foreign [VFYC] represents the financial impact of the events that significantly reduces the expected years of future service of present employees or eliminates for a significant number of employees the accrual of defined benefits for some of all of their future services.

Curtailments include:

- termination of employee's services earlier than expected, which may or may not involve closing a facility or discontinuing a segment of business
- termination or suspension of a plan so that employees do not earn additional defined benefits for future services

Definition revised July 2006

Transition Costs - Foreign

VPTC

COA Code	VPTC
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Transition Costs – Foreign [VPTC] represents the expenses associated with a change in plans. For example, costs associated with a change from publicly provided old age pensions to privately owned retirement accounts.

Definition revised July 2006

Other Pension, Net - Foreign

VPCF

COA Code	VPCF
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Loss

Other Pension, Net – Foreign [VPCF] represents the other components of net periodic pension costs not classified as Service Costs, Interest Costs, Expected Return on Plan Assets, Actuarial Gains/Losses, Amortization of Unrecognized Prior Service Costs, Settlements, Curtailments, or Transition Costs.

These remaining line items are often combined with others items, and presentation is inconsistent between companies.

Definition revised July 2006

Foreign Pension Plan Expense

VFPP

COA Code	VFPP
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Foreign Pension Plan Expense [VFPP] consists of all incomes and expenses associated with the company's Foreign pension plan.

Foreign Pension Plan Expense [VFPP] represents the following:

- Interest Cost [VFIC]
- Service Cost [VFSC]
- Prior Service Cost [VFTP]
- Expected Return on Assets [VFXR]
- Actuarial Gains and Losses [VFYA]
- Curtailment & Settlements [VFYC]
- Transition Costs [VPTC]
- Other Pension, Net [VPCF]

Definition revised July 2006

Interest Cost – Post-Retirement

VPIC

COA Code	VPIC
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Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Interest Cost – Post-Retirement [VPIC] represents the increase in projected benefit obligation due to the passage of time, for Post-Retirement plans.

Definition revised July 2006

Net Interest Cost – Post-Retirement

VNIP

COA Code	VNIP
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Net Interest Cost – Post-Retirement [VNIP] represents the increase in projected benefit obligation due to the passage of time, for Post-Retirement plans. It is applicable for companies reporting Net Interest Cost – Post-Retirement, rather than Interest Cost – Post-Retirement, as a result of adopting IAS 19R.

Definition revised July 2013

Service Cost - Post-Retirement

VPSC

COA Code	VPSC
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

VPSC Service Cost – Post-Retirement represents the present value of pension benefits attributed to current reporting period for Post-Retirement plans.

Definition revised July 2006

Prior Service Cost - Post-Retirement

VXSC

COA Code	VXSC
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Prior Service Cost – Post-Retirement [VXSC] represents the cost of retroactive benefits granted in a plan amendment for Post-Retirement plans.

Definition revised July 2006

Exp. Return on Plan Assets- Post-Retirement VXPA

COA Code VXPA

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Income

VXPA Expected Return on Plan Assets –Post-Retirement represents the reporting company's expected long term return on its pension plan assets for Post-Retirement plans.

This item should not be confused with Actual Return on Plan Assets.

Definition revised July 2006

Actuarial Gains & Losses- Post-Retirement VXAL

COA Code VXAL

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Income/Loss

Actuarial Gains and Losses - Post-Retirement [VXAL] represents the change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

Definition revised July 2006

Curtailments & Settlements- Post-Retirement VXCS

COA Code VXCS

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Curtailments and Settlements - Post-Retirement [VXCS] reflects the financial impact of the events that significantly reduces the expected years of future service of present employees or eliminates for a significant number of employees the accrual of defined benefits for some of all of their future services.

Curtailments include:

- the termination of employee's services earlier than expected, which may or may not involve closing a facility or discontinuing a segment of business
- the termination or suspension of a plan so that employees do not earn additional defined benefits for future services

Definition revised July 2006

Transition Costs - Post-Retirement

VXTC

COA Code	VXTC
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Transition Costs – Post-Retirement [VXTC] represents the expenses associated with a change in plans. For example, costs associated with a change from publicly provided old age pensions to privately owned retirement accounts.

Definition revised July 2006

Other Post-Retirement, Net

VXPE

COA Code	VXPE
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Income/Loss

Other Post-Retirement, Net [VXPE] represents the other components of net periodic pension costs not classified as Service Costs, Interest Costs, Expected Return on Plan Assets, Actuarial Gains/Losses, Amortization of Unrecognized Prior Service Costs, Settlements, Curtailments, or Transition Costs.

These remaining line items are often combined with others items, and presentation is inconsistent between companies.

Definition revised July 2006

Post-Retirement Plan Expense

VRPE

COA Code	VRPE
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Post-Retirement Plan Expense [VRPE] consists of all incomes and expenses associated with the company's Post-Retirement plan.

Post-Retirement Plan Expense [VRPE] represents the following:

- Interest Cost [VPIC]
- Service Cost [VPSC]
- Prior Service Cost [VXSC]
- Expected Return on Assets [VXPA]
- Actuarial Gains and Losses [VXAL]
- Curtailment & Settlements [VXCS]
- Transition Costs [VXTC]
- Other Pension, Net [VXPE]

Definition revised July 2006

Defined Contribution Exp.- Domestic

VDCD

COA Code	VDCD
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Defined Contribution Expense – Domestic [VDCD] represents funds contributed to benefit plans during reported period.

Definition revised July 2006

Defined Contribution Exp.- Foreign

VDCF

COA Code	VDCF
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

VDCF Defined Contribution Expense – Foreign [VDCF] represents funds contributed to benefit plans during reported period.

Definition revised July 2006

Defined Contribution Exp.- Retirement

VDCR

COA Code	VDCR
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility

Data Type Expense

Defined Contribution Expense Post-Retirement [VDCR] represents funds contributed to benefit plans during reported period.

Definition revised July 2006

Total Pension Expense

VTPE

COA Code VTPE

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

VTPE Total Pension Expense represents the following:

- Defined Contribution Expense – Domestic [VDCD]
- Defined Contribution Expense – Foreign [VDCF]
- Defined Contribution Expense – Post-Retirement [VDCR]

and the Sum-Totals of

- Domestic Pension Plan Expense [VDPP]
- Foreign Pension Plan Expense [VFPP]
- Post-Retirement Plan Expense [VRPE]

Definition revised September 2011

Discount Rate - Domestic

VRDD

COA Code VRDD

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Discount Rate – Domestic [VRDD] represents the rate used in determining the present value of plan obligations for plans based in the company's home country.

Definition revised July 2006

Discount Rate - Foreign

VRDF

COA Code VRDF

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Discount Rate – Foreign [VRDF] represents the rate used in determining the present value of plan obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Discount Rate – Post-Retirement

VRDM

COA Code VRDM

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

VRDM Discount Rate - Post-Retirement represents the rate used in determining the present value of plan obligations for Post-Retirement plans.

Definition revised July 2006

Expected Rate of Return- Domestic

VRDO

COA Code VRDO

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

VRDO Expected Rate of Return- Domestic represents the estimated return on plan assets for plans based in the company's home country.

Definition revised July 2006

Expected Rate of Return- Foreign

VRFO

COA Code VRFO

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Expected Rate of Return – Foreign [VRFO] represents the estimated return on plan assets for plans based in countries other than the company's home country.

Definition revised July 2006

Expected Rate of Return– Post-Retirement**VRPR**

COA Code	VRPR
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Expected Rate of Return - Post-Retirement [VRPR] represents the estimated return on plan assets for Post-Retirement plans.

Definition revised July 2006

Compensation Rate - Domestic**VRTD**

COA Code	VRTD
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Compensation Rate – Domestic [VRTD] represents the projected increase in salaries used in calculation of future benefit obligations for plans based in the company's home country.

Definition revised July 2006

Compensation Rate - Foreign**VRTF**

COA Code	VRTF
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Expense

Compensation Rate – Foreign [VRTF] represents the projected increase in salaries used in calculation of future benefit obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Compensation Rate – Post-Retirement**VRTP**

COA Code	VRTP
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility

Data Type Expense

Compensation Rate - Post-Retirement [VRTP] represents the projected increase in salaries used in calculation of future benefit obligations for Post-Retirement plans.

Definition revised July 2006

Pension Payment Rate - Domestic

VRVD

COA Code VRVD

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Pension Payment Rate – Domestic [VRVD] represents the payment rate of pension plans for plans based in the company's home country.

Definition revised July 2006

Pension Payment Rate - Foreign

VRVF

COA Code VRVF

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Expense

Pension Payment Rate – Foreign [VRVF] represents the payment rate of pension plans for plans based in countries other than the company's home country.

Definition revised July 2006

Assumptions

VISA

COA Code VISA

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Assumptions [VISA] represents the estimates of the occurrence of future events affecting pension costs, such as mortality, withdrawal, disablement and retirement, changes in compensation and national pension benefits, and discount rates to reflect the time value of money.

Assumption rates are given for both the Income Statement and Balance Sheet. The rates labeled "For The Years Ended ..." are to be populated on the Income Statement. The rates labeled "At ..." are to be populated on the Balance Sheet.

If presented as a range of rates (Ex. 5.8% - 7.1%), we populate the lower rate (5.8%).

Assumptions [VISA] represents the following:

- Discount Rate – Domestic [VRDD]
- Discount Rate – Foreign [VRDF]
- Discount Rate – Post-Retirement [VRDM]
- Expected Rate of Return – Domestic [VRDO]
- Expected Rate of Return – Foreign [VRFO]
- Expected Rate of Return – Post-Retirement [VRPR]
- Compensation Rate – Domestic [VRTD]
- Compensation Rate – Foreign [VRTF]
- Compensation Rate – Post-Retirement [VRTP]
- Pension Payment Rate – Domestic [VRVD]
- Pension Payment Rate – Foreign [VRVF]

Definition revised July 2006

Total Plan Interest Cost

STPI

COA Code	STPI
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Interest Cost (STPI) represents the total amount of interest costs paid on all of a company's pension and post-retirement plans. Total Plan Interest Cost (STPI) is calculated as the sum of:

- Interest Cost – Domestic [VICD]
- Interest Cost – Foreign [VFIC]
- Interest Cost – Post Retirement [VPIC]

Definition revised February 2007

Total Plan Service Cost

STPS

COA Code	STPS
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Service Cost (STPS) represents the total amount of service costs paid on all of a company's pension and post-retirement plans.

Total Plan Service Cost (STPS) is calculated as the sum of:

- Service Cost – Domestic [VSCD]
- Service Cost – Foreign [VFSC]
- Service Cost – Post Retirement [VPSC]

Definition revised February 2007

Total Plan Expected Return

STPE

COA Code	STPE
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Expected Return (STPE) represents the total amount of expected return on all of a company's pension and post-retirement plans. Total Plan Expected Return (STPE) is calculated as the sum of:

- Expected Return on Assets – Domestic [VXPD]
- Expected Return on Assets – Foreign [VFXR]
- Expected Return on Assets – Post Retirement [VXPA]

Definition revised February 2007

Total Plan Other Expenses

STPR

COA Code	STPR
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Other Expense (STPR) represents the total amount of other expenses on all of a company's pension and post-retirement plans.

Total Plan Other Expense (STPR) is calculated as the sum of:

- Other Pension, Net - Domestic [VXPO]
- Other Pension, Net – Foreign [VPCF]
- Other Post Retirement, Net [VXPE]

Definition revised February 2007

EBITDAR**MBBC**

COA Code	MBBC
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

EBITDAR [MBBC] represents earnings before interest, taxes, depreciation, amortization and obsolescence and aircraft rent. It is a non-GAAP financial measure.

Thomson Reuters collects EBITDAR [MBBC] as it is disclosed by the company, and not calculate it if the company does not report this value.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Passengers, Total**MBBE**

COA Code	MBBE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passengers, Total [MBBE] represents the number of persons on board a flight who is not a member of the flight or cabin crew.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Revenue Passengers**MBBG**

COA Code	MBBG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue Passengers [MBBG] represents the total number of paying passengers flown on all flight segments.

If the company does not specify the nature (total, enplaned or revenue) of the number of the passengers disclosed in its Management's Discussion and Analysis, Thomson Reuters collects the number of passengers disclosed by the company as Revenue Passengers [MBBG].

Definition revised October 2007

Enplaned Passengers**MBBK**

COA Code	MBBK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Enplaned Passengers [MBBK] represents the total number of revenue passengers boarding aircraft.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Revenue Passenger Miles (RPM)**MBBO**

COA Code	MBBO
Units	Whole Number, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue Passengers Miles (RPM) [MBBO] represents the number of miles flown by revenue passengers.

This is a measure of passenger traffic for an airline, and is obtained by multiplying the number of passengers carried and the number of miles traveled by each passenger.

One variation of reporting unit for this item is: Revenue Passengers Kilometers (RPK) [MBBQ]

Definition revised March 2008

Revenue Passenger Kilometers (RPK)**MBBQ**

COA Code	MBBQ
Units	Whole Number, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue Passengers Kilometers (RPK) [MBBQ] represents the number of kilometers flown by revenue passengers.

This is a measure of passenger traffic for an airline, and is obtained by multiplying the number of passengers carried and the number of kilometers traveled by each passenger.

One variation of reporting unit for this item is: Revenue Passengers Miles (RPM) [MBBO]

Definition revised March 2008

Revenue Passenger Kilometers (RPK)**SBBQ**

COA Code	SBBQ
Units	Whole Number, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue Passengers Kilometers (RPK) [SBBQ] captures the total distance flown by the airline's revenue passengers in kilometers. This is a measure of total passenger traffic for an airline.

It represents the sum of:

- Revenue Passenger Miles (RPM) [MBBO], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Revenue Passenger Kilometers (RPK) [MBBQ]

Definition revised March 2008

Available Seat Miles (ASM)**MBDE**

COA Code	MBDE
Units	Whole Number, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Available Seat Miles (ASM) [MBDE] represents a measure of an airline flight's passenger capacity. It is obtained by multiplying the number of seats available for scheduled passengers and the number of miles those seats were flown.

One variation of reporting unit for this item is: Available Seat Kilometers (ASK) [MBDG]

Definition revised March 2008

Available Seat Kilometers (ASK)**MBDG**

COA Code	MBDG
Units	Whole Number, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Available Seat Kilometers (ASK) [MBDG] represents a measure of an airline flight's passenger capacity. It is obtained by multiplying the number of seats available for scheduled passengers and the number of kilometers those seats were flown.

One variation of reporting unit for this item is: Available Seat Miles (ASM) [MBDE]

Definition revised March 2008

Available Seat Kilometers (ASK)**SBDG**

COA Code	SBDG
Units	Whole Number, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Available Seat Kilometers (ASK) [SBDG] captures the total flight passenger capacity of an airline in kilometers.

It is obtained by multiplying the total number of seats available for scheduled passengers and the total number of kilometers those seats were flown.

It represents the sum of:

- Available Seat Miles (ASM) [MBDE] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Available Seat Kilometers (ASK) [MBDG]

Definition revised March 2008

Load Factor - %**MBDK**

COA Code	MBDK
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Load Factor - % [MBDK] represents the percentage of aircraft seating capacity that is actually utilized. It is obtained using revenue passenger miles/kilometers divided by available seat miles/kilometers.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Load Factor, Total - %**MBDL**

COA Code	MBDL
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Load Factor, Total - % [MBDL] represents the Company level Load Factor percentage that is reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It represents the percentage of aircraft seating capacity that is actually utilized, and is obtained using revenue passenger miles/kilometers, divided by available seat miles/kilometers.

In the event that the Company level Load Factor, Total - % [MBDL] is not reported by the company, Thomson Reuters calculates the item using Revenue Passengers Kilometers (RPK) [SBBQ], divided by Available Seat Kilometers (ASK) [SBDG], multiply by 100%. However, if any of the above components are not reported by the company, this item Load Factor, Total - % [MBDL] is not calculated.

Thomson Reuters collects any segmental breakout information provided by the company using: Load Factor - % [MBDK].

Definition revised March 2008

Revenue per ASM

MBDO

COA Code	MBDO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue per ASM [MBDO] represents revenue divided by available seat miles. This is a common unit revenue used to compare airlines.

One variation of reporting unit for this item is: Revenue per ASK [MBDQ]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Revenue per ASM, Total

MBDP

COA Code	MBDP
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue per ASM, Total [MBDP] represents the Company level Revenue per ASM as reported by the company. It is obtained using revenue divided by available seat miles.

Thomson Reuters collects any segmental breakout information provided by the company using: Revenue per ASM [MBDO].

One variation of reporting unit for this item is: Revenue per ASK, Total [MBDR]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Revenue per ASK**MBDQ**

COA Code	MBDQ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue per ASK [MBDQ] represents revenue divided by available seat kilometers. This is a common unit revenue used to compare airlines.

One variation of reporting unit for this item is: Revenue per ASM [MBDO]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Revenue per ASK, Total**MBDR**

COA Code	MBDR
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue per ASK [MBDR] represents the Company level Revenues per ASK as reported by the company. It is obtained using revenue divided by available seat kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Revenue per ASK [MBDQ].

One variation of reporting unit for this item is: Revenue per ASM, Total [MBDP]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Revenue per ASK**SBDQ**

COA Code	SBDQ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue per ASK [SBDQ] captures the revenue earned by each available seat kilometer of an airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained by using total revenues divided by the total available seat kilometers of an airline.

Contingent upon the units reported by the company, it represents either one of the following:

- Revenue per ASM, Total [MBDP] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Revenue per ASK, Total [MBDR]

Revenue per ASK [SBDQ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Breakeven Load Factor - % MBDZ

COA Code	MBDZ
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Breakeven Load Factor - % [MBDZ] represents the passenger load factor that results in operating revenues being equal to operating expenses, assuming constant revenue per passenger mile and expenses.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Breakeven Load Factor, Total - % MBEA

COA Code	MBEA
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Breakeven Load Factor, Total - % [MBEA] represents the Company level Breakeven Load Factor as reported by the company. This item is used as the line item display for the Standard Format Financial Statements display.

The Breakeven Load Factor is the passenger load factor that results in operating revenues being equal to operating expenses, assuming constant revenue per passenger mile and expenses.

Thomson Reuters collects any segmental breakout information provided by the company using: Breakeven Load Factor - % [MBDZ].

Definition revised March 2008

Passenger Haul, Avg. Length (Miles)**MBFE**

COA Code	MBFE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Haul, Average Length (Miles) [MBFE] represents the average number of miles traveled by a scheduled fare paying passenger.

One variation of reporting unit for this item is: Passenger Haul, Average Length (Kilometers) [MBFG]

Definition revised March 2008

Passenger Haul, Avg. Length (MI), Total**MBFF**

COA Code	MBFF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Haul, Average Length (Miles), Total [MBFF] represents the Company level Average Passenger Haul Length in Miles, as reported by the company. It shows the average number of miles traveled by a scheduled fare paying passenger.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Haul, Average Length (Miles) [MBFE].

One variation of reporting unit for this item is: Passenger Haul, Average Length (Kilometers), Total [MBFH]

Definition revised March 2008

Passenger Haul, Avg. Length (Kilometers)**MBFG**

COA Code	MBFG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Haul, Average Length (Kilometers) [MBFG] represents the average number of kilometers traveled by a scheduled fare paying passenger.

One variation of reporting unit for this item is: Passenger Haul, Average Length (Miles) [MBFE]

Definition revised March 2008

Passenger Haul, Avg. Length (KM), Total**MBFH**

COA Code	MBFH
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Haul, Average Length (Kilometers), Total [MBFH] represents the Company level Average Passenger Haul Length in Kilometers, as reported by the company. It shows the average number of kilometers traveled by a scheduled fare paying passenger.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Haul, Average Length (Kilometers) [MBFG].

One variation of reporting unit for this item is: Passenger Haul, Average Length (Miles), Total [MBFF]

Definition revised March 2008

Passenger Haul, Avg. Length (Kilometers)**SBFG**

COA Code	SBFG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Haul, Average Length (Kilometers) [SBFG] captures the average distance traveled by a scheduled fare paying passenger of the airline in kilometers. This item is used as the line item display for the Standard Format Financial Statements.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Haul, Average Length (Miles), Total [MBFF] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Haul, Average Length (Kilometers), Total [MBFH]

In the event that the company reports the Company level Passenger Haul in both constructs (miles and kilometers), Thomson Reuters calculates Passenger Haul, Average Length (Kilometers) [SBFG] using Revenue Passenger Kilometers [SBBQ], divided by Revenue Passengers [MBBG].

However, if any of the above components are not reported by the company, this item is not calculated.

Passenger Haul, Average Length (Kilometers) [SBFG] is not reported in the following scenario:

- There is more than one instance of the Company level Passenger Haul, Average Length for the reported unit

Definition revised March 2008

Aircraft Stage, Avg. Length (Miles)**MBFK**

COA Code	MBFK
Units	Whole Number

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Miles) [MBFK] represents the average number of miles flown per flight.

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Kilometers) [MBFO]

Definition revised March 2008

Aircraft Stage, Avg. Length (MI), Total **MBFL**

COA Code	MBFL
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Miles), Total [MBFL] represents the Company level Aircraft Stage in miles, as reported by the company. It shows the average number of miles flown per flight.

Thomson Reuters collects any segmental breakout information provided by the company using: Aircraft Stage, Average Length (Miles) [MBFK].

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Kilometers), Total [MBFP]

Definition revised March 2008

Aircraft Stage, Avg. Length (Kilometers) **MBFO**

COA Code	MBFO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Kilometers) [MBFO] represents the average number of kilometers flown per flight.

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Miles) [MBFK]

Definition revised March 2008

Aircraft Stage, Avg. Length (KM), Total **MBFP**

COA Code	MBFP
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Kilometers), Total [MBFP] represents the Company level Aircraft Stage in kilometers, as reported by the company. It shows the average number of kilometers flown per flight.

Thomson Reuters collects any segmental breakout information provided by the company using:

Aircraft Stage, Average Length (Kilometers) [MBFO].

One variation of reporting unit for this item is: Aircraft Stage, Average Length (Miles), Total [MBFL]

Definition revised March 2008

Aircraft Stage, Avg. Length (Kilometers)

SBFO

COA Code	SBFO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Kilometers) [SBFO] captures the average distance flown per flight of an airline in kilometers. This item is used as the line item display for the Standard Format Financial Statements.

Contingent upon the units reported by the company, it represents either one of the following:

- Aircraft Stage, Average Length (Miles), Total [MBFL] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Aircraft Stage, Average Length (Kilometers), Total [MBFP]

Aircraft Stage, Average Length (Kilometers) [SBFO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Aircraft Stage, Average Length for the reported unit

Definition revised March 2008

Number of Trips Flown (Departures)

MBFQ

COA Code	MBFQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Number of Trips Flown (Departures) [MBFQ] represents the number of takeoffs made at an airport.

Thomson Reuters collects Number of Trips Flown (Departures) [MBFQ] as disclosed by the company in the Management's Discussion & Analysis.

Definition revised October 2007

Average Passenger Fare**MBFZ**

COA Code	MBFZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Average Passenger Fare [MBFZ] represents the average one-way fare paid per flight segment by a revenue passenger.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised March 2008

Average Passenger Fare, Total**MBGA**

COA Code	MBGA
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Average Passenger Fare, Total [MBGA] represents the Company level Average Passenger Fare as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average one-way fare paid per flight segment by a revenue passenger.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Passenger Fare [MBFZ].

Definition revised March 2008

Passenger Revenue per RPM**MBHE**

COA Code	MBHE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPM [MBHE] represents passenger revenue divided by revenue passenger miles.

One variation of reporting unit for this item is: Passenger Revenue per RPK [MBHG]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008

Passenger Revenue per RPM, Total**MBHF**

COA Code	MBHF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPM, Total [MBHF] represents the Company level Passenger Revenue per RPM, as reported by the company. It is obtained using passenger revenue divided by revenue passenger miles.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Revenue per RPM [MBHE]

One variation of reporting unit for this item is: Passenger Revenue per RPK, Total [MBHH]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008

Passenger Revenue per RPK**MBHG**

COA Code	MBHG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPK [MBHG] represents passenger revenue divided by revenue passenger kilometers.

One variation of reporting unit for this item is: Passenger Revenue per RPM [MBHE]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008

Passenger Revenue per RPK, Total**MBHH**

COA Code	MBHH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPK, Total [MBHH] represents the Company level Passenger Revenue per RPK, as reported by the company. It is obtained using passenger revenue divided by revenue passenger kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Revenue per RPK [MBHG].

One variation of reporting unit for this item is: Passenger Revenue per RPM, Total [MBHF]

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008

Passenger Revenue per RPK

SBHG

COA Code	SBHG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPK [SBHG] captures the total passenger revenues earned per revenue passenger kilometer traveled by the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using passenger revenue divided by total revenue passenger kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Revenue per RPM, Total [MBHF] , converted into Passenger Revenue per RPK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Revenue per RPK, Total [MBHH]

Passenger Revenue per RPK [SBHG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Passenger Revenue per RPK for the reported unit

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008

Passenger Revenue per ASM

MBHK

COA Code	MBHK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per ASM [MBHK] represents passenger revenue divided by available seat miles.

One variation of reporting unit for this item is: Passenger Revenue per ASK [MBHO]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Passenger Revenue per ASM, Total

MBHL

COA Code	MBHL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per ASM, Total [MBHL] represents the Company level Passenger Revenue per ASM, as reported by the company. It is obtained using passenger revenue divided by available seat miles.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Revenue per ASM [MBHK]

One variation of reporting unit for this item is: Passenger Revenue per ASK, Total [MBHP]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Passenger Revenue per ASK

MBHO

COA Code	MBHO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per ASK [MBHO] represents passenger revenue divided by available seat kilometers.

One variation of reporting unit for this item is: Passenger Revenue per ASM [MBHK]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Passenger Revenue per ASK, Total

MBHP

COA Code	MBHP
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Passenger Revenue per ASK, Total [MBH] represents the Company level Passenger Revenue per ASK, as reported by the company. It is obtained using passenger revenue divided by available seat kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Passenger Revenue per ASK [MBHO]

One variation of reporting unit for this item is: Passenger Revenue per ASM, Total [MBHL]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Passenger Revenue per ASK

SBHO

COA Code SBHO

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Passenger Revenue per ASK [SBHO] captures the total passenger revenues earned per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using passenger revenues divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Revenue per ASM, Total [MBHL] , converted into Passenger Revenue per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Revenue per ASK, Total [MBHP]

Passenger Revenue per ASK [SBHO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Passenger Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Revenue per ASM

MBHQ

COA Code MBHQ

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Revenue per ASM [MBHQ] represents operating revenues divided by available seat miles.

One variation of reporting unit for this item is: Operating Revenue per ASK [MBHZ]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Revenue per ASM, Total

MBHR

COA Code MBHR

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Revenue per ASM, Total [MBHR] represents the Company level Operating Revenue per ASM, as reported by the company. It is obtained using operating revenues divided by available seat miles. R

Thomson Reuters collects any segmental breakout information provided by the company using:

Operating Revenue per ASM [MBHQ]

One variation of reporting unit for this item is: Operating Revenue per ASK, Total [MBIA]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Revenue per ASK

MBHZ

COA Code MBHZ

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Revenue per ASK [MBHZ] represents operating revenues divided by available seat kilometers.

One variation of reporting unit for this item is: Operating Revenue per ASM [MBHQ]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Revenue per ASK, Total

MBIA

COA Code MBIA

Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Revenue per ASK, Total [MBIA] represents the Company level Operating Revenue per ASK, as reported by the company. It is obtained using operating revenues divided by available seat kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Operating Revenue per ASK [MBHZ]

One variation of reporting unit for this item is: Operating Revenue per ASM, Total [MBHR]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Revenue per ASK

SBHZ

COA Code	SBHZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Revenue per ASK [SBHZ] captures the total operating revenues earned per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating revenues divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Revenue per ASM, Total [MBHR] , converted into Operating Revenue per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Revenue per ASK, Total [MBIA]

Operating Revenue per ASK [SBHZ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASM

MBJE

COA Code	MBJE
Units	Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Expense per ASM [MBJE] represents operating expenses divided by available seat miles.

One variation of reporting unit for this item is: Operating Expense per ASK [MBJG]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASM, Total

MBJF

COA Code MBJF

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Expense per ASM, Total [MBJF] represents the Company level Operating Expense per ASM, as reported by the company. It is obtained using operating expenses divided by available seat miles.

Thomson Reuters collects any segmental breakout information provided by the company using: Operating Expense per ASM [MBJE].

One variation of reporting unit for this item is: Operating Expense per ASK, Total [MBJH]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK

MBJG

COA Code MBJG

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Expense per ASK [MBJG] represents operating expenses divided by available seat kilometers.

One variation of reporting unit for this item is: Operating Expense per ASM [MBJE]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK, Total**MBJH**

COA Code	MBJH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK, Total [MBJH] represents the Company level Operating Expense per ASK, as reported by the company. It is obtained using operating expenses divided by available seat kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Operating Expense per ASK [MBJG]

One variation of reporting unit for this item is: Operating Expense per ASM, Total [MBJF]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK**SBJG**

COA Code	SBJG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK [SBJG] captures the total operating expenses incurred per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating expenses divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Expense per ASM, Total [MBJF], converted into Operating Expense per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Expense per ASK, Total [MBJH]

Operating Expense per ASK [SBJG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Expense per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASM, excl. Fuel**MBJK**

COA Code	MBJK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASM, excluding Fuel [MBJK] represents operating expenses, less aircraft fuel, divided by available seat miles.

One variation of reporting unit for this item is: Operating Expense per ASK, excl. Fuel [MBJO]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operat. Exp. per ASM, excl. Fuel, Total**MBJL**

COA Code	MBJL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASM, excluding Fuel, Total [MBJL] represents the Company level Operating Expense less Fuel costs per ASM, as reported by the company. It is obtained using operating expenses, less aircraft fuel, divided by available seat miles.

Thomson Reuters collects any segmental breakout information provided by the company using: Operating Revenue per ASM, excluding Fuel [MBJK]

One variation of reporting unit for this item is: Operating Expense per ASK, excluding Fuel, Total [MBJP]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK, excl. Fuel**MBJO**

COA Code	MBJO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK, excluding Fuel [MBOJ] represents operating expenses, less aircraft fuel, divided by available seat kilometers.

One variation of reporting unit for this item is: Operating Expense per ASM, excluding Fuel [MBOK]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operat. Exp. per ASK, excl. Fuel, Total MBOJ

COA Code	MBOJ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK, excluding Fuel, Total [MBOJ] represents the Company level Operating Expense less Fuel costs per ASK, as reported by the company. It is obtained operating expenses, less aircraft fuel, divided by available seat kilometers.

Thomson Reuters collects any segmental breakout information provided by the company using: Operating Expense per ASK, excluding Fuel [MBOJ].

One variation of reporting unit for this item is: Operating Expense per ASM, excluding Fuel, Total [MBOK]

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Operating Expense per ASK, excl. Fuel SBOJ

COA Code	SBOJ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK, excluding Fuel [SBOJ] captures the total operating expenses, less aircraft fuel, incurred per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating expenses, less aircraft fuel, divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Expense per ASM, excluding Fuel, Total [MBOK], converted into Operating Expense per ASK, excl. Fuel using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Expense per ASK, excluding Fuel, Total [MBOJ]

Operating Expense per ASK, excluding Fuel [SBOJ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct

- There is more than one instance of the Company level Operating Expense excluding Fuel Costs per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008

Fuel Cost per Liter MBLE

COA Code	MBLE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Fuel Cost per Liter [MBLE] represents the unit cost of each liter of fuel consumed.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon [MBJQ]
- Fuel Cost per UK Gallon [MBJZ]

Definition revised March 2008

Fuel Cost per Liter, Total MBLF

COA Code	MBLF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Fuel Cost per Liter, Total [MBLF] represents the Company level unit cost of each liter of fuel consumed, reported by the company.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Thomson Reuters collects any segmental breakout information provided by the company using: Fuel Cost per Liter [MBLE]

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon, Total [MBJR]
- Fuel Cost per UK Gallon, Total [MBKA]

Definition revised March 2008

Fuel Cost per US Gallon MBJQ

COA Code	MBJQ
Units	Period Header Currency, Whole Number

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Fuel Cost per US Gallon [MBJQ] represents the unit cost of each US gallon of fuel consumed.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel US gallons consumed.

Other variations of reporting unit for this item are:

- Fuel Cost per UK Gallon [MBJZ]
- Fuel Cost per Liter [MBLE]

Definition revised March 2008

Fuel Cost per US Gallon, Total

MBJR

COA Code	MBJR
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Fuel Cost per US Gallon, Total [MBJR] represents the Company level unit cost of each US gallon of fuel consumed, as reported by the company.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel US gallons consumed.

Thomson Reuters collects any segmental breakout information provided by the company using: Fuel Cost per US Gallon [MBJQ]

Other variations of reporting unit for this item are:

- Fuel Cost per UK Gallon, Total [MBKA]
- Fuel Cost per Liter, Total [MBLF]

Definition revised March 2008

Fuel Cost per UK Gallon

MBJZ

COA Code	MBJZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Fuel Cost per UK Gallon [MBJZ] represents the unit cost of each UK gallon of fuel consumed.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel UK gallons consumed.

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon [MBJQ]
- Fuel Cost per Liter [MBLE]

Definition revised March 2008

Fuel Cost per UK Gallon, Total

MBKA

COA Code	MBKA
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Fuel Cost per UK Gallon, Total [MBKA] represents the Company level unit cost of each UK gallon of fuel consumed, as reported by the company.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel UK gallons consumed.

Thomson Reuters collects any segmental breakout information provided by the company using: Fuel Cost per UK Gallon [MBJZ]

Other variations of reporting unit for this item are:

- Fuel Cost per US Gallon, Total [MBJR]
- Fuel Cost per Liter, Total [MBLF]

Definition revised March 2008

Fuel Cost per Liter

SBLE

COA Code	SBLE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Fuel Cost per Liter [SBLE] captures the unit cost of each liter of fuel consumed by the airline. This item is used as the line item display for the Standard Format Financial Statements.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Contingent upon the units reported by the company, it represents either one of the following:

- Fuel Cost per Liter, Total [MBLF]
- Fuel Cost per US Gallon, Total [MBJR], converted into Fuel Cost per Liter using the following conversion factor - where one US Gallon is equivalent to 3.78541 liters
- Fuel Cost per UK Gallon, Total [MBKA], converted into Fuel Cost per Liter using the following conversion factor - where one UK Gallon is equivalent to 4.54609 liters

Fuel Cost per Liter [SBLE] is not reported in the following scenarios:

- The company reports the item using more than one unit construct

- There is more than one instance of the Company level Fuel Cost per Unit Volume for the reported unit

Definition revised March 2008

Fuel Consumed, Liters

MBLO

COA Code MBLO
 Units Whole Number, Following Period Header Unit
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Airlines Operating Metrics, IS
 Fuel Consumed, Liters [MBLO] represents the amount of fuel consumed, in liters.
 Other variations of reporting unit for this item are:

- Fuel Consumed, US Gallon [MBLG]
- Fuel Consumed, UK Gallon [MBLK]

Definition revised March 2008

Fuel Consumed, US Gallon

MBLG

COA Code MBLG
 Units Whole Number, Following Period Header Unit
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Airlines Operating Metrics, IS
 Fuel Consumed, US Gallon [MBLG] represents the amount of fuel consumed, in US gallons.
 Other variations of reporting unit for this item are:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, UK Gallon [MBLK]

Definition revised March 2008

Fuel Consumed, UK Gallon

MBLK

COA Code MBLK
 Units Whole Number, Following Period Header Unit
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Airlines Operating Metrics, IS
 Fuel Consumed, UK Gallon [MBLO] represents the amount of fuel consumed, in UK gallons.

Other variations of reporting unit for this item are:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, US Gallon [MBLG]

Definition revised March 2008

Fuel Consumed, Liters

SBLO

COA Code	SBLO
Units	Whole Number, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Fuel Consumed, Liters [SBLO] captures the total volume of fuel consumed by the airlines, in liters.

It represents the sum of:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, US Gallon [MBLG], converted into Fuel Consumed, Liters using the following conversion factor - where one US Gallon is equivalent to 3.78541 liters
- Fuel Consumed, UK Gallon [MBLK], converted into Fuel Consumed, Liters using the following conversion factor - where one UK Gallon is equivalent to 4.54609 liters

Definition revised March 2008

Aircraft Utilization (Hours per Day)

MBLQ

COA Code	MBLQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Aircraft Utilization (Hours per Day) [MBLQ] represents the average number of block hours operated per day per aircraft for the total fleet of aircraft.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Aircraft Utiliz. (Hours per Day), Total

MBLR

COA Code	MBLR
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Aircraft Utilization (Hours per Day), Total [MBLR] represents the Company level Aircraft Utilization as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average number of block hours operated per day per aircraft for the total fleet of aircraft.

In the event that the Company level Aircraft Utilization (Hours per Day), Total [MBLR] is not reported by the company, Thomson Reuters calculates the item using Number of Hours Flown [MBRK], divided by number of days in the period, divided by the Average Number of Operating Aircraft [MBLZ].

However, if any of the above components are not reported by the company, Aircraft Utilization (Hours per Day), Total [MBLR] is not calculated.

Thomson Reuters collects any segmental breakout information provided by the company using: Aircraft Utilization (Hours per Day) [MBLQ]

Definition revised July 2010

Average Number of Operating Aircraft MBLZ

COA Code	MBLZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Average Number of Operating Aircraft [MBLZ] represents the average number of aircrafts used by an airline during a period of time. This is obtained by weighting the number of aircrafts, based on the amount of time that each aircraft was operational during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised July 2010

Percentage of Sales via Internet - %% MBNE

COA Code	MBNE
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Percentage of Sales via Internet - % [MBNE] represents portion of sales obtained from the internet.

It is obtained using the number of sales via Internet, divided by the total number of sales.

Definition revised March 2008

Percentage of Sales - Internet, Total - % MBNF

COA Code	MBNF
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Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Percentage of Sales - Internet, Total - % [MBNF] represents the Company level portion of sales that is made from the internet, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the number of sales via Internet, divided by the total number of sales.

Thomson Reuters collects any segmental breakout information provided by the company using: Percentage of Sales via Internet - % [MBNE]

Definition revised March 2008

Number of Hours Flown

MBRK

COA Code	MBRK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Number of Hours Flown [MBRK] represents the block hours or the number of hours which elapsed between the time the aircraft started to move to commence a flight, and the time the aircraft came to its final stop after the conclusion of a flight.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Airlines

MAIT

COA Code	MAIT
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Airlines [MAIT] represents the airlines industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the airline industry, reported by the company.

The Airlines Industry consists of companies engaged in the operation of airline transportation primarily for consumer and business passengers.

The Airlines Industry excludes:

- Airline operators primarily for cargo transportation (classified under the Air Freight & Courier Services Industry)
- Fuelling, maintenance, airline catering and airport landing services (classified under the Airport Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Net Interest Margin - %

MNIM

COA Code	MNIM
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/Brokerage Operating Metrics, IS

Net Interest Margin - % [MNIM] represents the difference between interest income earned and the interest paid on borrowings by the bank, as a percentage of its earning assets.

It is obtained using interest revenue less interest expense, divided by average interest-earning assets.

Definition revised March 2008

Net Interest Margin, Total - %

MNIO

COA Code	MNIO
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/Brokerage Operating Metrics, IS

Net Interest Margin, Total - % [MNIO] represents the Company level Net Interest Margin, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the difference between interest income earned and the interest paid on borrowings by the bank, as a percentage of its earning assets.

Thomson Reuters collects any segmental breakout information provided by the company using: Net Interest Margin - % [MNIM]

Definition revised March 2008

Net Interest Spread - %

MNIS

COA Code	MNIS
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/Brokerage Operating Metrics, IS

Net Interest Spread - % [MNIS] represents the difference in the borrowing and lending rates of the bank.

It is obtained using the average yield on interest-earning assets, less the average cost of interest-bearing liabilities.

Definition revised March 2008

Net Interest Spread, Total - % MNIT

COA Code	MNIT
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/Brokerage Operating Metrics, IS

Net Interest Spread, Total - % [MNIT] represents the Company level Net Interest Spread, as reported by the company. It shows the difference in the borrowing and lending rates of the bank. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the average yield on interest-earning assets, less the average cost of interest-bearing liabilities.

Thomson Reuters collects any segmental breakout information provided by the company using: Net Interest Spread - % [MNIS]

Definition revised March 2008

Banking/Brokerage MBBT

COA Code	MBBT
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/Brokerage Operating Metrics, IS

Banking/Brokerage [MBBT] represents the banking/brokerage industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the banking/brokerage industry, reported by the institution.

The Banking/Brokerage Industry includes:

- Deposit-taking institutions such as commercial banks, savings & loans banks, credit institutions and universal banking institutions
- Bank holding companies
- Consumer Financial Services companies engaged in providing personal loan services (such as credit card, mortgage lending, brokerage), and consumer leasing services (such as automobiles, personal and student loans)
- Investment Services companies like stock exchanges, transfer agents, and companies engaged in providing security brokerage services, investment banking and investment management services (without significant commercial banking operations), and other investment services (such as information retrieval services for the investment community)
- Financials - Specialty companies engaged in providing commercial loans for long-term equipment leases, mortgage REITs, insurance brokers, import-export banks, international trade financing and pension fund administration services
- Diversified Financial Services institutions engaged in banking, insurance and other financial services
- Holding companies with interests in industrial operations as well as financial services

The Banking/Brokerage Industry excludes

- Banks with substantial insurance operations (classified under the Financial Services – Diversified Industry)
- Companies engaged in lease financing of commercial equipment, (classified under Financials – Specialty Industry),
- Companies engaged in consumer brokerage and investment services (classified under Investment Services Industry)
- Banks engaging in auxiliary investment banking and brokerage services (classified under Banks)
- Companies engaged in providing short-term commercial equipment rentals (classified under Commercial Services & Supplies Industry)
- Conglomerates without a significant interest in financial services (classified under Industrial Conglomerates)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance, and the notes to the financial statements.

Definition revised March 2008

Number of Units Sold

MUNI

COA Code	MUNI
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Consumer Electronics Operating Metrics, IS

Number of Units Sold [MUNI] represents the number of products sold by the electronics company.

Thomson Reuters obtains the break out of the Number of Units Sold [MUNI] by products, if the information is disclosed in the financial report. Thomson Reuters then populates the number of each type of product sold on separate lines using the same code [MUNI]. However, each line has a unique description of the type of product sold.

Definition revised October 2007

Consumer Electronics

MCON

COA Code	MCON
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Consumer Electronics Operating Metrics, IS

Consumer Electronics [MCON] represents the consumer electronics industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the consumer electronics industry, reported by the company.

The Consumer Electronics Industry includes:

- Companies engaged in the manufacturing of home audio and video equipment
- Appliances, Tools & House-ware companies engaged in the manufacturing of kitchen appliances, hand and light power tools, gardening tools, cookware, silverware and other household goods

The Consumer Electronics Industry excludes:

- Companies engaged in the manufacturing of computers and peripherals (classified in Computer Hardware Industry)
- Companies engaged in the manufacturing of Office equipment such as facsimile machines, typewriters and photocopy machines (classified in Office Equipment Industry)
- Companies engaged in the manufacturing of video gaming consoles, conventional camera and film manufacturers (classified in Leisure Products Industry)
- Companies engaged in the manufacturing of commercial use power tools (classified in Industrial Machinery & Equipment Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2010

Number of Visits per Admission MHEE

COA Code	MHEE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Visits per Admission [MHEE] represents the average number of visits each patient admitted into the hospital has.

It is obtained using the total number of visits divided by the number of admissions.

Definition revised March 2008

Number of Visits per Admission, Total MHEF

COA Code	MHEF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Visits per Admission, Total [MHEF] represents the Company level average number of visits each patient admitted into the hospital has, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total number of visits divided by the number of admissions.

Thomson Reuters collects any segmental breakout information provided by the company using: Number of Visits per Admission [MHEE]

Definition revised March 2008

Number of Outpatient Visits MHEG

COA Code	MHEG
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Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Number of Outpatient Visits [MHEG] represents the number of individual visits to hospital outpatient departments located on the hospital campus, during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Number of Discharges

MHEK

COA Code MHEK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Number of Discharges [MHEK] represents the number of discharges in the hospital during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Number of Cases per Scan

MHEO

COA Code MHEO

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Number of Cases of Scan [MHEO] represents the number of patient visits per time they need a medical procedure/scan.

Thomson Reuters collects Number of Cases of Scan [MHEO] as it is disclosed by the hospital in its financial report.

Thomson Reuters does not calculate this value if the hospital does not report this value, even though the information for the total number of medical scans and the total number of patient visits for these scans, might be available.

Definition revised March 2008

Number of Cases per Scan, Total

MHEP

COA Code MHEP

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Number of Cases of Scan, Total [MHEP] represents the Company level number of patient visits per time they need a medical procedure/scan, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Number of Cases of Scan [MHEO].

Definition revised March 2008

Number of Surgeries

MHEQ

COA Code MHEQ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Number of Surgeries [MHEQ] represents the number of surgeries performed in the hospital during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Revenue per Visit/Discharge/Case/Scan

MHEZ

COA Code MHEZ

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Revenue per Visit/Discharge/Case/Scan [MHEZ] represents the average revenue earned by the hospital for each visit, discharge, case or scan.

It is obtained using total value billed divided by the total number of visits, discharges, cases and/or scans.

Definition revised March 2008

Revenue per Visit/Disc./Case/Scan, Total

MHFA

COA Code MHFA

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Revenue per Visit/Discharge/Case/Scan [MHFA] represents the Company level average revenue earned by the hospital for each visit, discharge, case or scan, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total value billed divided by the total number of visits, discharges, cases and/or scans.

Thomson Reuters collects any segmental breakout information provided by the company using: Revenue per Visit/Discharge/Case/Scan [MHEZ].

Definition revised March 2008

Net Inpatient Revenues

MHGE

COA Code MHGE
 Units Period header Currency, Following Period Header Unit
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Healthcare Facilities Operating Metrics, IS

Net Inpatient Revenues [MHGE] represents the total billed value for the services provided by the hospital to its inpatients.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Net Outpatient Revenues

MHGG

COA Code MHGG
 Units Period header Currency, Following Period Header Unit
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Healthcare Facilities Operating Metrics, IS

Net Outpatient Revenues [MHGG] represents the total billed value for the services provided by the hospital to its outpatients.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Average Number of Licensed Beds

MHGK

COA Code MHGK
 Units Whole Number
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Healthcare Facilities Operating Metrics, IS

Average Number of Licensed Beds [MHGK] represents the average number of licensed beds owned by the hospital during the period. It is obtained by weighting the total number of licensed beds owned, according to the periods owned.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised July 2010

Utilization of Licensed Beds - %

MHGO

COA Code	MHGO
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Utilization of Licensed Beds - % [MHGO] represents the average utilization of the licensed beds during the period.

It is obtained using the average patient days divided by average licensed beds divided by number of days in the period.

Definition revised March 2008

Utilization of Licensed Beds, Total - %

MHGP

COA Code	MHGP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Utilization of Licensed Beds, Total - % [MHGP] represents the Company level average utilization of the licensed beds during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the average patient days divided by average licensed beds divided by number of days in the period.

In the event that the Company level Utilization of Licensed Beds, Total - % [MHGP] is not reported by the company, Thomson Reuters calculates the item using Patient Days [MHGQ] divided by 365 days, divided by Average Number of Licensed Beds [MHGK].

Thomson Reuters collects any segmental breakout information provided by the company using: Utilization of Licensed Beds - % [MHGO]

Definition revised March 2008

Patient Days

MHGQ

COA Code	MHGQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type Healthcare Facilities Operating Metrics, IS

Patient Days [MHGQ] represents the total number of days of patient care provided by the hospital for the periods indicated.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Equivalent Patient Days

MHGZ

COA Code MHGZ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Equivalent Patient Days [MHGQ] represents actual admissions/patient days adjusted to include outpatient services.

It is obtained by multiplying actual admissions/patient days by the sum of gross inpatient revenues and outpatient revenues, and dividing the result by gross inpatient revenues.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007

Inpatient Revenue per Patient Day

MHJE

COA Code MHJE

Units Period header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Patient Day [MHJE] represents the average inpatient revenues earned by the hospital for each patient day.

It is obtained using total billed value of inpatient services divided by the total number of patient days.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Inpatient Revenue per Patient Day, Total

MHJF

COA Code MHJF

Units Period header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Patient Day, Total [MHJF] represents the Company level average inpatient revenues earned by the hospital for each patient day, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total billed value of inpatient services divided by the total number of patient days.

Thomson Reuters collects any segmental breakout information provided by the company using: Inpatient Revenue per Patient Day [MHJE].

Definition revised March 2008

Inpatient Revenue per Admission

MHJG

COA Code	MHJG
Units	Period header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Admission [MHJG] represents the average inpatient revenues earned by the hospital for each admission.

It is obtained using the total billed value of inpatient services divided by the number of admissions.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Inpatient Revenue per Admission, Total

MHJH

COA Code	MHJH
Units	Period header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Admission, Total [MHJH] represents the Company level average inpatient revenues earned by the hospital for each admission, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements. It is obtained using the total billed value of inpatient services divided by the number of admissions.

Thomson Reuters collects any segmental breakout information provided by the company using: Inpatient Revenue per Admission [MHJG].

Definition revised March 2008

Outpatient Revenue per Visit

MHJK

COA Code	MHJK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Outpatient Revenue per Visit [MHJK] represents the average outpatient revenue earned by the hospital for each hospital visit.

It is obtained using the total billed value of outpatient services divided by the number of hospital visits.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Outpatient Revenue per Visit, Total

MHJL

COA Code MHJL

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Outpatient Revenue per Visit, Total [MHJL] represents the Company level average outpatient revenue earned by the hospital for each hospital visit, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total billed value of outpatient services divided by the number of hospital visits.

Thomson Reuters collects any segmental breakout information provided by the company using: Outpatient Revenue per Visit [MHJK].

Definition revised March 2008

Average Length of Stay (Days)

MHJO

COA Code MHJO

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Average Length of Stay (Days) [MHJO] represents the average number of days an admitted patient stays in the facility.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Average Length of Stay (Days), Total

MHJP

COA Code MHJP

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Average Length of Stay (Days), Total [MHJP] represents the Company level average number of days an admitted patient stays in the facility, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Length of Stay (Days) [MHJO]

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008

Healthcare Facilities

MHFT

COA Code MHFT

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Healthcare Facilities [MHFT] represents the healthcare facilities industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the healthcare facilities industry, reported by the company.

The Healthcare Facilities Industry consists of:

- Companies engaged in operating hospitals, physician and dental clinics, psychiatric facilities, nursing homes and home health care agencies
- Medical laboratories that support healthcare facilities such as blood analysis, pathology, urinalysis, medical x-ray and other diagnostic laboratories

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Occupancy - %

MHAЕ

COA Code MHAЕ

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Hotels/Gaming Operating Metrics, IS

Occupancy - % [MHAЕ] represents the percentage of rooms that are occupied or rented in a hotel at a given time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Occupancy, Total - %**MHAF**

COA Code	MHAF
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, IS

Occupancy, Total - % [MHAF] represents the Company level Occupancy percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of rooms that are occupied or rented in a hotel at a given time.

Thomson Reuters collects any segmental breakout information provided by the company using: Occupancy - % [MHAE].

Definition revised March 2008

Average Daily Room Rate (ADR)**MHAG**

COA Code	MHAG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, IS

Average Daily Room Rate (ADR) [MHAG] represents the average rental income per occupied room in a given time period.

It is obtained using the total room revenues divided by the total number of rooms sold.

This information is generally obtained from the Management's Discussion and Analysis of the hotel's operating performance.

Definition revised March 2008

Average Daily Room Rate (ADR), Total**MHAH**

COA Code	MHAH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, IS

Average Daily Room Rate (ADR), Total [MHAH] represents the Company level average rental income per occupied room in a given time period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total room revenues divided by the total number of rooms sold.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Daily Room Rate [MHAG].

Definition revised March 2008

Revenue per Available Room (REVPAR) MHAJ

COA Code	MHAJ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, IS

Revenue per Available Room (REVPAR) [MHAJ] represents the average revenue earned per available room in a given time period.

It is obtained using the total room revenues in a given period (net of discounts, sales taxes, and meals) divided by the number of available room in a given time period. Alternatively, it can also be obtained using the average daily room rate (ADR) multiplied by the occupancy rate.

Thomson Reuters collects this information as disclosed in the Management's Discussion and Analysis of the hotel's operating performance.

Definition revised March 2008

Revenue per Avail. Room (REVPAR), Total MHAK

COA Code	MHAK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, IS

Revenue per Available Room (REVPAR), Total [MHAK] represents the Company level average revenue earned per available room in a given time period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total room revenues in a given period (net of discounts, sales taxes, and meals) divided by the number of available room in a given time period. Alternatively, it can also be obtained using the average daily room rate (ADR) multiplied by the occupancy rate.

Thomson Reuters collects any segmental breakout information provided by the company using: Revenue per Available Room (REVPAR) [MHAJ].

Definition revised March 2008

Property-Level EBITDA MHAO

COA Code	MHAO
Units	Period header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, IS

Property-Level EBITDA [MHAO] represents earnings before interest, other non-operating Income/Expense, Taxes, depreciation and amortization, and before any corporate expenses and stock compensation expense on properties that a company owns.

Property EBITDA is different from Consolidated EBITDA, as Consolidated EBITDA may include other corporate and stock compensation expenses.

This information is generally obtained from press releases, and the Management's Discussion and Analysis of the company's operating performance (if available in the financial report). For US companies, this information is not usually available in the 10-K or 10-Q.

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised October 2007

Value of Slot Handle

MHCE

COA Code	MHCE
Units	Period header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, IS

Value of Slot Handle [MHCE] represents the total amount of coins, tokens, credits or currency placed into slot machines by patrons to play the slot machines.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Growth in Table Games Drop (Vol.) - %

MHCG

COA Code	MHCG
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, IS

Growth in Table Games Drop (Volume) - % [MHCG] represents the percentage of change of the table games drop from the prior period.

Table games drop refers to the amount of chips exchanged for cash or cash equivalents for table games.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Grwth. in Tb. Games Drop(Vol.), Total- %

MHCH

COA Code	MHCH
Units	Percentage (%)
Annual History	Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Hotels/Gaming Operating Metrics, IS

Growth in Table Games Drop (Volume), Total - % [MHCH] represents the Company level Growth in the volume of Table Games Drop. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of change of the table games drop from the prior period. Table games drop refers to the amount of chips exchanged for cash or cash equivalents for table games.

Thomson Reuters collects any segmental breakout information provided by the company using: Growth in Table Games Drop (Volume) - % [MHCG].

Definition revised March 2008

Percentage of Win or Hold - %

MHCK

COA Code MHCK

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Hotels/Gaming Operating Metrics, IS

Percentage of Win or Hold - % [MHCK] represents the gross win as a percentage of total slot handle or total table games drop.

Thomson Reuters obtains the break out of the Percentage of Win or Hold - % [MHCK] by slot handles and table games, if the information is separately disclosed by the casino. Thomson Reuters then populates the percentage for each type of game on separate lines using the same code [MHCK]. However, each line has a unique description of the type of Percentage of Win or Hold - %

Definition revised March 2008

Percentage of Win or Hold, Total - %

MHCL

COA Code MHCL

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Hotels/Gaming Operating Metrics, IS

Percentage of Win or Hold, Total - % [MHCL] represents the Company level Percentage Win or Hold, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows gross win as a percentage of total slot handle or total table games drop.

Thomson Reuters collects any segmental breakout information provided by the company using: Percentage of Win or Hold - % [MHCK].

Definition revised March 2008

Hotels/Gaming**MHGI**

COA Code	MHGI
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, IS

Hotels/Gaming [MHGI] represents the hotels/gaming industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the hotels/gaming industry, reported by the company.

The Hotels/Gaming Industry consists of:

- Hotels, Motels & Cruise Lines companies engaged in the operation of hotels, bed and breakfast inns, motels, cabins, cottages, youth hostels, cruise lines and other tourist and boarding lodges
- Casinos & Gaming of companies engaged in casinos and gambling operations

The Hotels/Gaming Industry excludes

- Ski resorts and amusement parks with resort owned hotel service, where the ski or amusement operation comprises the dominant operation (classified under the Leisure & Recreation Industry)
- Horse and dog race tracks (classified under the Leisure & Recreation Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Expense Ratio - %**MIBE**

COA Code	MIBE
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Expense Ratio - % [MIBE] represents the sum of the acquisition costs and other underwriting expenses in relation to the premium earned.

This is obtained by using the total acquisition and underwriting expenses, divided by the total premiums earned. Expense Ratio - % [MIBE] reflects the insurance company's expense ratio reported under the reported GAAP.

Expense Ratio - % [MIBE] excludes:

- Statutory Expense Ratio [MIBO]

Definition revised March 2008

Expense Ratio, Total - %**MIBF**

COA Code	MIBF
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Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Expense Ratio, Total - % [MIBF] represents the Company level Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the sum of the acquisition costs and other underwriting expenses in relation to the premium earned.

Thomson Reuters collects any segmental breakout information provided by the company using: Expense Ratio - % [MIBE].

Expense Ratio, Total - % [MIBF] reflects the insurance company's expense ratio reported under the reported GAAP. It excludes: Statutory Expense Ratio, Total - % [MIBP]

Definition revised March 2008

Loss Ratio - %

MIBG

COA Code	MIBG
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Loss Ratio - % [MIBG] represents loss expenses incurred by an insurance company, in relation to the total premiums earned.

This is obtained by using the total of incurred losses and loss adjustment expenses, divided by premium earned.

The insurance company may report loss ratio under the reported GAAP and the Statutory Accounting Principle separately. Thomson Reuters collects the loss ratio for each type of accounting principle on separate lines using the same code [MIBG]. However, each line has a unique description of the type of Loss Ratio - %

Loss Ratio - % [MIBG] includes:

- Loss ratio calculated under reported GAAP
- Loss ratio calculated under Statutory Accounting Principle

Definition revised March 2008

Loss Ratio, Total - %

MIBH

COA Code	MIBH
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Loss Ratio, Total - % [MIBH] represents the Company level Loss Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the loss expenses incurred by an insurance company, in relation to the total premiums earned.

Thomson Reuters collects any segmental breakout information provided by the company using: Loss Ratio - % [MIBG].

Definition revised March 2008

Combined Ratio - %

MIBK

COA Code	MIBK
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Combined Ratio - % [MIBK] represents the combination of the loss ratio and the expense ratio. This is an indicator of the operational profitability of an insurance company.

This is obtained by using the total operating expenses (includes acquisition and underwriting expenses) and incurred losses, divided by the total premiums earned. It can also be obtained by adding the Expense Ratio - % [MIBE] and Loss Ratio - % [MIBG].

Definition revised March 2008

Combined Ratio, Total - %

MIBL

COA Code	MIBL
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Combined Ratio, Total - % [MIBL] represents the Company level Combined Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the combination of the loss ratio and the expense ratio, and is an indicator of the operational profitability of an insurance company.

Thomson Reuters collects any segmental breakout information provided by the company using: Combined Ratio - % [MIBK].

Definition revised March 2008

Statutory Expense Ratio - %

MIBO

COA Code	MIBO
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Statutory Expense Ratio - % [MIBO] represents the sum of the acquisition costs and other underwriting expenses in relation to the premium earned (under the Statutory Accounting Principle).

This is obtained by using the total acquisition and underwriting expenses, divided by the total premiums earned – according to the Statutory Accounting Principle.

Statutory Expense Ratio - % [MIBO] excludes: Expense Ratio [MIBE], which is calculated using the reported GAAP.

Definition revised March 2008

Statutory Expense Ratio, Total - % MIBP

COA Code	MIBP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Statutory Expense Ratio, Total - % [MIBP] represents the Company level Statutory Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the sum of the acquisition costs and other underwriting expenses in relation to the premium earned (under the Statutory Accounting Principle).

Thomson Reuters collects any segmental breakout information provided by the company using: Statutory Expense Ratio - % [MIBO].

Definition revised March 2008

Wghtd. Avg. Cost of Capital (WACC)- % MIBQ

COA Code	MIBQ
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Weighted Average Cost of Capital (WACC) - % [MIBQ] represents the average cost of raising capital, by proportionately weighing the cost of each category of capital. The company may raise its capital by issuing equity or from borrowings.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Wght. Avg. Cost of Cap.(WACC), Total- % MIBR

COA Code	MIBR
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, IS

Weighted Average Cost of Capital (WACC), Total - % [MIBR] represents the Company level Weighted Average Cost of Capital, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average cost of raising capital, by proportionately weighing the cost of each category of capital. The company may raise its capital by issuing equity or from borrowings.

Thomson Reuters collects any segmental breakout information provided by the company using: Weighted Average Cost of Capital (WACC) - % [MIBQ].

Definition revised March 2008

Underwriting Profit or Loss

MIBZ

COA Code MIBZ

Units Period header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, IS

Underwriting Profit or Loss [MIBZ] represents the money earned or loss by an insurer in its underwriting operations.

This is obtained by subtracting the sum of its losses, loss adjusting expenses and other underwriting expenses, from the total premiums earned.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

New Business Profit

MIGK

COA Code MIGK

Units Period header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, IS

New Business Profit [MIGK] represents the contribution of the total new business sales of an insurer during the period.

The insurer's new business sales can include premium income on new regular policies, and also single premium policies.

Definition revised October 2007

New Business Ann. Prem. Equiv.(APE)

MIGO

COA Code MIGO

Units Period header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, IS

New Business Annual Premium Equiv. [MIGO] represents the annual premium amount for regular premium contracts plus 10% of new single premiums.

Due to the difference in the proportion of single premium policies between the insurers, New Business Annual Premium Equiv. [MIGO] enables a better comparison of the volume of the new business amongst the insurers.

Annual Premium Equivalent has traditionally been the common industry sales measure in the UK and Ireland.

Definition revised October 2007

New Business Margin - %

MIGQ

COA Code MIGQ

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, IS

New Business Margin - % [MIGQ] represents the profit from new business sales, expressed as a percentage of the Present Value of New Business Premiums (PVNBP) for the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

New Business Margin, Total - %

MIGR

COA Code MIGR

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, IS

New Business Margin, Total - % [MIGR] represents the Company level New Business Margin percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the profit from new business sales, expressed as a percentage of the Present Value of New Business Premiums (PVNBP) for the period.

Thomson Reuters collects any segmental breakout information provided by the company using: New Business Margin - % [MIGQ].

Definition revised March 2008

Insurance

MIIS

COA Code MIIS

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, IS

Insurance [MIIS] represents the insurance industry for Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the insurance industry, reported by the company.

The Insurance Industry consists of:

- Multi-line insurance companies carrying life and non-life policies
- Property & Casualty insurance companies engaged in insurance underwriting and carriers of property, fire, marine, auto, title, professional liability, funeral, bonding, fidelity and other surety policies
- Life & Health insurance companies engaged in insurance underwriting and carriers of accidental death and dismemberment, disability, dental, health, medical and life policies, as well as the management of annuity plans
- Property and casualty, and life and health Reinsurance carriers

The Insurance Industry excludes:

- Insurance brokers (classified under the Financials – Specialty Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Average Revenue per Click

MIIE

COA Code MIIE

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Internet Media Operating Metrics, IS

Average Revenue per Click [MIIE] represents the average revenue earned per click from each campaign.

This is a measurement of the average revenue earned each time a visitor clicks on an advertisement displayed in a website.

Definition revised March 2008

Average Revenue per Click, Total

MIIF

COA Code MIIF

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Internet Media Operating Metrics, IS

Average Revenue per Click, Total [MIIF] represents the Company level average revenue earned per click from each campaign, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

This is a measurement of the average revenue earned each time a visitor clicks on an advertisement displayed in a website.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Revenue per Click [MIIE].

Definition revised March 2008

Average Revenue per Customer

MIIG

COA Code	MIIG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Average Revenue per Customer [MIIG] represents the revenue generated by a customer per month.

This item is commonly used by telephone carriers and other industries including consumer Internet services, to measure the rate of revenue generation. This term is also commonly known as Average Revenue per User (ARPU).

Thomson Reuters obtains the break out of the Revenue per Customer, Average [MIIG] by business lines, if the information is separately disclosed by the company. Thomson Reuters then populates the revenue for each type of business on separate lines using the same code [MIIG]. However, each line has a unique description of the type of Revenue per Customer, Average earned.

Definition revised March 2008

Average Revenue per Customer, Total

MIIH

COA Code	MIIH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Average Revenue per Customer, Total [MIIH] represents the Company level revenue generated by a customer per month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

This item is commonly used by telephone carriers and other industries including consumer Internet services, to measure the rate of revenue generation. This term is also commonly known as Average Revenue per User (ARPU).

Thomson Reuters collects any segmental breakout information provided by the company using: Average Revenue per Customer [MIIG].

Definition revised March 2008

Click Rate - %

MIIK

COA Code	MIIK
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry

Data Type Internet Media Operating Metrics, IS

Click Rate - % [MIIL] represents the frequency an advertisement downloaded with a webpage, is clicked on.

This is obtained using the number of clicks on an ad on a webpage, divided by the total number of times that the ad was downloaded with a page. For example: if one in ten web-users who downloaded a page click on the ad, then the Click Rate would be 10%.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Click Rate, Total - %

MIIL

COA Code MIIL

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Internet Media Operating Metrics, IS

Click Rate, Total - % [MIIL] represents the Company level Click Rate, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the frequency an advertisement downloaded with a webpage, is clicked on. This is obtained using the number of clicks on an ad on a webpage, divided by the total number of times that the ad was downloaded with a page.

For example: if one in ten web-users who downloaded a page click on the ad, then the Click Rate would be 10%.

Thomson Reuters collects any segmental breakout information provided by the company using: Click Rate - % [MIIL].

Definition revised March 2008

Number of Page Views (User Traffic)

MIKE

COA Code MIKE

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Internet Media Operating Metrics, IS

Number of Page Views (User Traffic) [MIKE] represents the number of hits (page views) that a website has received over the specified period of time. This is used to measure the user traffic of a particular website during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Value of Paid Clicks

MIKG

COA Code MIKG

Units Period Header Currency, Following Period Header Unit

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Value of Paid Clicks [MIKG] represents the total sales resulting from the click-paid activity for an internet media company.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2010

Query Market Share - %

MIKK

COA Code	MIKK
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Query Market Share - % [MIKK] represents the market share percentage specifically for query volumes of an Internet search company (Yahoo, Google etc.).

It is an indicator of the search engine's market position in the specified region, with respect to the totals search/query volume during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Query Market Share, Total - %

MIKL

COA Code	MIKL
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Query Market Share, Total - % [MIKL] represents the Company level Query Market Share percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the market share percentage specifically for query volumes of an Internet search company (Yahoo, Google etc.). It is an indicator of the search engine's market position, with respect to the totals search/query volume during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Query Market Share - % [MIKK].

Definition revised March 2008

Traffic Acquisition Costs (TAC)

MIKQ

COA Code	MIKQ
Units	Period Header Currency, Following Period Header Unit

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Traffic Acquisition Costs (TAC) [MIKQ] represents the cost for a company to acquire traffic into their site.

This cost is considered as the cost of revenue for many internet search company such as Yahoo, Google, etc.

Definition revised March 2010

Internet Media

MIMT

COA Code	MIMT
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Internet Media [MIMT] represents the internet media industry for Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the internet media industry, reported by the company.

The Internet Media industry consists of:

- IT Services & Consulting companies engaged in customized software development, ISP providers, online support services, online database management, interactive data access and auctioning services
- Advertising/Marketing companies engaged in print and broadcast media advertising agencies, marketing research, public opinion research, public relations and other marketing and consulting services
- Large corporations with operations in broadcasting, entertainment production or publishing, where at least two of the business lines comprise a substantial portion of the company's total operation

The Internet Media industry excludes:

- Companies utilizing the internet as an auxiliary means of retailing merchandise (classified under the Retail - Catalog & Internet Order Industry)
- Companies utilizing the internet as an auxiliary means of distributing content (classified under the Publishing Industry), information and data delivery (classified under the Integrated Telecommunications Services Industry), and delivery of financial information (classified under the Investment Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Copper, Avg. Price per Metric Tonne

MADG

COA Code	MADG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Copper, Average Price per Metric Tonne [MADG] represents the average selling price of Copper per Metric Tonne, during the specified period of time.

Other variations of reporting unit for this item are:

- Copper, Average Price per Long Ton [MADE]
- Copper, Average Price per US Ton [MADK]

Definition revised March 2008

Copper, Avg. Price per Met. Tonne, Total MADH

COA Code	MADH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Copper, Average Price per Metric Tonne, Total [MADH] represents the Company level Average Selling Price of Copper per Metric Tonne during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Copper, Average Price per Metric Tonne [MADG].

Other variations of reporting unit for this item are:

- Copper, Average Price per Long Ton, Total [MADF]
- Copper, Average Price per US Ton, Total [MADL]

Definition revised March 2008

Copper, Avg. Price per Long Ton MADE

COA Code	MADE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Copper, Average Price per Long Ton [MADE] represents the average selling price of Copper per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Tonne [MADG]
- Copper, Average Price per US Ton [MADK]

Definition revised March 2008

Copper, Avg. Price per Long Ton, Total**MADF**

COA Code	MADF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Copper, Average Price per Long Ton, Total [MADF] represents the Company level Average Selling Price of Copper per Long Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Copper, Average Price per Long Ton [MADE]

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Tonne, Total [MADH]
- Copper, Average Price per US Ton, Total [MADL]

Definition revised March 2008

Copper, Avg. Price per US Ton**MADK**

COA Code	MADK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Copper, Average Price per US Ton [MADK] represents the average selling price of Copper per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Tonne [MADG]
- Copper, Average Price per Long Ton [MADE]

Definition revised March 2008

Copper, Avg. Price per US Ton, Total**MADL**

COA Code	MADL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Copper, Average Price per US Ton, Total [MADL] represents the Company level Average Selling Price of Copper per US Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Copper, Average Price per US Ton [MADK].

Other variations of reporting unit for this item are:

- Copper, Average Price per Metric Tonne, Total [MADH]
- Copper, Average Price per Long Ton, Total [MADF]

Definition revised March 2008

Copper, Avg. Price per Metric Tonne SADG

COA Code	SADG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Copper, Average Price per Metric Tonne [SADG] captures the average selling price of Copper per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Copper, Average Price per Metric Tonne, Total [MADH]
- Copper, Average Price per Long Ton, Total [MADF], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Copper, Average Price per US Ton, Total [MADL], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Copper, Average Price per Metric Tonne [SADG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Diamonds, Avg. Price per Carat MADO

COA Code	MADO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Diamonds, Average Price per Carat [MADO] represents the average selling price of Diamonds per Carat, during the specified period of time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Diamonds, Avg. Price per Carat, Total MADP

COA Code	MADP
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Diamonds, Average Price per Carat, Total [MADP] represents Company level Average Selling Price of Diamonds per Carat during the specified period of time, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Diamonds, Average Price per Carat [MADO].

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Gold, Avg. Price per Troy Ounce MAGK

COA Code	MAGK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Gold, Average Price per Troy Ounce [MAGK] represents the average selling price of Gold per Troy Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Gold, Average Price per Gram [MAGE]
- Gold, Average Price per Ounce [MAGG]

Definition revised March 2008

Gold, Avg. Price per Troy Ounce, Total MAGL

COA Code	MAGL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Gold, Average Price per Troy Ounce, Total [MAGL] represents the Company level Average Selling Price of Gold per Troy Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Gold, Average Price per Troy Ounce [MAGK].

Other variations of reporting unit for this item are:

- Gold, Average Price per Gram, Total [MAGF]
- Gold, Average Price per Ounce, Total [MAGH]

Definition revised March 2008

Gold, Avg. Price per Gram

MAGE

COA Code	MAGE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Gold, Average Price per Gram [MAGE] represents the average selling price of Gold per Gram, during the specified period of time.

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce [MAGK]
- Gold, Average Price per Ounce [MAGG]

Definition revised March 2008

Gold, Avg. Price per Gram, Total

MAGF

COA Code	MAGF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Gold, Average Price per Gram, Total [MAGF] represents the Company level Average Selling Price of Gold per Gram during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Gold, Average Price per Gram [MAGE]

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Ounce, Total [MAGH]

Definition revised March 2008

Gold, Avg. Price per Ounce**MAGG**

COA Code	MAGG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Gold, Average Price per Ounce [MAGG] represents the average selling price of Gold per Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce [MAGK]
- Gold, Average Price per Gram [MAGE]

Definition revised March 2008

Gold, Avg. Price per Ounce, Total**MAGH**

COA Code	MAGH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Gold, Average Price per Ounce, Total [MAGH] represents the Company level Average Selling Price of Gold per Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Gold, Average Price per Ounce [MAGG].

Other variations of reporting unit for this item are:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Gram, Total [MAGF]

Definition revised March 2008

Gold, Avg. Price per Troy Ounce**SAGK**

COA Code	SAGK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Gold, Average Price per Troy Ounce [SAGK] captures the average selling price of Gold per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Gram, Total [MAGF], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold, Average Price per Ounce, Total [MAGH], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Gold, Average Price per Troy Ounce [SAGK] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Iron Ore, Avg. Price per Metric Tonne

MAIG

COA Code	MAIG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Iron Ore, Average Price per Metric Tonne [MAIG] represents the average selling price of Iron Ore per Metric Tonne, during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Long Ton [MAIE]
- Iron Ore, Average Price per US Ton [MAIK]

Definition revised March 2008

Iron Ore, Avg. Price per Met. Tonne, Total

MAIH

COA Code	MAIH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Iron Ore, Average Price per Metric Tonne, Total [MAIH] represents the Company level Average Selling Price of Iron Ore per Metric Tonne during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Iron Ore, Average Price per Metric Tonne [MAIG].

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Long Ton, Total [MAIF]
- Iron Ore, Average Price per US Ton, Total [MAIL]

Definition revised March 2008

Iron Ore, Avg. Price per Long Ton

MAIE

COA Code	MAIE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Iron Ore, Average Price per Long Ton [MAIE] represents the average selling price of Iron Ore per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Tonne [MAIG]
- Iron Ore, Average Price per US Ton [MAIK]

Definition revised March 2008

Iron Ore, Avg. Price per Long Ton, Total

MAIF

COA Code	MAIF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Iron Ore, Average Price per Long Ton, Total [MAIF] represents the Company level Average Selling Price of Iron Ore per Long Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Iron Ore, Average Price per Long Ton [MAIE]

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Tonne, Total [MAIH]
- Iron Ore, Average Price per US Ton, Total [MAIL]

Definition revised March 2008

Iron Ore, Avg. Price per US Ton

MAIK

COA Code	MAIK
Units	Period Header Currency, Whole Number
Annual History	Since 2002

Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Iron Ore, Average Price per US Ton [MAIK] represents the average selling price of Iron Ore per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Tonne [MAIG]
- Iron Ore, Average Price per Long Ton [MAIE]

Definition revised March 2008

Iron Ore, Avg. Price per US Ton, Total

MAIL

COA Code	MAIL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Iron Ore, Average Price per US Ton, Total [MAIL] represents the Company level Average Selling Price of Iron Ore per US Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Iron Ore, Average Price per US Ton [MAIK]

Other variations of reporting unit for this item are:

- Iron Ore, Average Price per Metric Tonne, Total [MAIH]
- Iron Ore, Average Price per Long Ton, Total [MAIF]

Definition revised March 2008

Iron Ore, Avg. Price per Metric Tonne

SAIG

COA Code	SAIG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Iron Ore, Average Price per Metric Tonne [SAIG] captures the average selling price of Iron Ore per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Iron Ore, Average Price per Metric Tonne, Total [MAIH]

- Iron Ore, Average Price per Long Ton, Total [MAIF], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Iron Ore, Average Price per US Ton, Total [MAIL], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Iron Ore, Average Price per Metric Tonne [SAIG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Platinum, Avg. Price per Troy Ounce

MAPZ

COA Code	MAPZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Platinum, Average Price per Troy Ounce [MAPZ] represents the average selling price of Platinum per Troy Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum, Average Price per Gram [MAPO]
- Platinum, Average Price per Ounce [MAPQ]

Definition revised March 2008

Platinum, Avg. Price per Troy OZ, Total

MAQA

COA Code	MAQA
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Platinum, Average Price per Troy Ounce, Total [MAQA] represents the Company level Average Selling Price of Platinum per Troy Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Platinum, Average Price per Troy Ounce [MAPZ]

Other variations of reporting unit for this item are:

- Platinum, Average Price per Gram, Total [MAPP]
- Platinum, Average Price per Ounce, Total [MAPR]

Definition revised March 2008

Platinum, Avg. Price per Gram**MAPO**

COA Code	MAPO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Platinum, Average Price per Gram [MAPO] represents the average selling price of Platinum per Gram, during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy Ounce [MAPZ]
- Platinum, Average Price per Ounce [MAPQ]

Definition revised March 2008

Platinum, Avg. Price per Gram, Total**MAPP**

COA Code	MAPP
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Platinum, Average Price per Gram, Total [MAPP] represents the Company level Average Selling Price of Platinum per Gram, during the specified period of time.

Thomson Reuters collects any segmental breakout information provided by the company using: Platinum, Average Price per Gram [MAPO]

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy OZ, Total [MAQA]
- Platinum, Average Price per Ounce, Total [MAPR]

Definition revised March 2008

Platinum, Avg. Price per Ounce**MAPQ**

COA Code	MAPQ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Platinum, Average Price per Ounce [MAPQ] represents the average selling price of Platinum per Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy Ounce [MAPZ]
- Platinum, Average Price per Gram [MAPO]

Definition revised March 2008

Platinum, Avg. Price per Ounce, Total

MAPR

COA Code	MAPR
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Platinum, Average Price per Ounce, Total [MAPR] represents the Company level Average Selling Price of Platinum per Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Platinum, Average Price per Ounce [MAPQ]

Other variations of reporting unit for this item are:

- Platinum, Average Price per Troy OZ, Total [MAQA]
- Platinum, Average Price per Gram, Total [MAPP]

Definition revised March 2008

Platinum, Avg. Price per Troy Ounce

SAPZ

COA Code	SAPZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Platinum, Average Price per Troy Ounce [SAPZ] captures the average selling price of Platinum per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Platinum, Average Price per Troy Ounce, Total [MAQA]
- Platinum, Average Price per Gram, Total [MAPP], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum, Average Price per Ounce, Total [MAPR], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Platinum, Average Price per Troy Ounce [SAPZ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Silver, Avg. Price per Troy Ounce

MASK

COA Code	MASK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Silver, Average Price per Troy Ounce [MASK] represents the average selling price of Silver per Troy Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Silver, Average Price per Gram [MASE]
- Silver, Average Price per Ounce [MASG]

Definition revised March 2008

Silver, Avg. Price per Troy OZ, Total

MASL

COA Code	MASL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Silver, Average Price per Troy OZ, Total [MASL] represents the Company level Average Selling Price of Silver per Troy Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Silver, Average Price per Troy Ounce [MASK]

Other variations of reporting unit for this item are:

- Silver, Average Price per Gram, Total [MASF]
- Silver, Average Price per Ounce, Total [MASH]

Definition revised March 2008

Silver, Avg. Price per Gram**MASE**

COA Code	MASE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Silver, Average Price per Gram [MASE] represents the average selling price of Silver per Gram, during the specified period of time.

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy Ounce [MASK]
- Silver, Average Price per Ounce [MASG]

Definition revised March 2008

Silver, Avg. Price per Gram, Total**MASF**

COA Code	MASF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Silver, Average Price per Gram, Total [MASF] represents the Company level Average Selling Price of Silver per Gram during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Silver, Average Price per Gram [MASE]

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy Ounce, Total [MASL]
- Silver, Average Price per Ounce, Total [MASH]

Definition revised March 2008

Silver, Avg. Price per Ounce**MASG**

COA Code	MASG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Silver, Average Price per Ounce [MASG] represents the average selling price of Silver per Ounce, during the specified period of time.

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy Ounce [MASK]
- Silver, Average Price per Gram [MASE]

Definition revised March 2008

Silver, Avg. Price per Ounce, Total

MASH

COA Code	MASH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Silver, Average Price per Ounce, Total [MASH] represents the Company level Average Selling Price of Silver per Ounce during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Silver, Average Price per Ounce [MASG]

Other variations of reporting unit for this item are:

- Silver, Average Price per Troy OZ, Total [MASL]
- Silver, Average Price per Gram, Total [MASF]

Definition revised March 2008

Silver, Avg. Price per Troy Ounce

SASK

COA Code	SASK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Silver, Average Price per Troy Ounce [SAGK] captures the average selling price of Silver per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Silver, Average Price per Troy Ounce, Total [MASL]
- Silver, Average Price per Gram, Total [MASF], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver, Average Price per Ounce, Total [MASH], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Silver, Average Price per Troy Ounce [SAGK] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Titan. Slag, Avg. Price per Met. Tonne MATQ

COA Code	MATQ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Titanium Slag, Average Price per Metric Tonne [MATQ] represents the average selling price of Titanium Slag per Metric Tonne, during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Long Ton [MATO]
- Titanium Slag, Average Price per US Ton [MATZ]

Definition revised March 2008

Titan. Slag, Avg. pp. Met. Tonne, Total MATR

COA Code	MATR
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Titan. Slag, Average Price per Metric Tonne, Total [MATR] represents the Company level Average Selling Price of Titanium Slag per Metric Tonne during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Titanium Slag, Average Price per Metric Tonne [MATQ]

Other variations of reporting unit for this item are:

- Titan. Slag, Average Price per Long Ton, Total [MATP]
- Titanium Slag, Average Price per US Ton, Total [MAUA]

Definition revised March 2008

Titan. Slag, Avg. Price per Long Ton**MATO**

COA Code	MATO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Titanium Slag, Average Price per Long Ton [MATO] represents the average selling price of Titanium Slag per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Metric Tonne [MATQ]
- Titanium Slag, Average Price per US Ton [MATZ]

Definition revised March 2008

Titan. Slag, Avg. pp Long Ton, Total**MATP**

COA Code	MATP
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Titanium Slag, Average Price per Long Ton, Total [MATP] represents the Company level Average Selling Price of Titanium Slag per Long Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Titanium Slag, Average Price per Long Ton [MATO]

Other variations of reporting unit for this item are:

- Titan. Slag, Average Price per Metric Tonne, Total [MATR]
- Titanium Slag, Average Price per US Ton [MAUA]

Definition revised March 2008

Titanium Slag, Avg. Price per US Ton**MATZ**

COA Code	MATZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Titanium Slag, Average Price per US Ton [MATZ] represents the average selling price of Titanium Slag per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag, Average Price per Metric Tonne [MATQ]
- Titanium Slag, Average Price per Long Ton [MATO]

Definition revised March 2008

Titanium Slag, Avg. pp US Ton, Total

MAUA

COA Code	MAUA
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Titanium Slag, Average Price per US Ton, Total [MAUA] represents the Company level Average Selling Price of Titanium Slag per US Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Titanium Slag, Average Price per US Ton [MATZ]

Other variations of reporting unit for this item are:

- Titan. Slag, Average Price per Metric Tonne, Total [MATR]
- Titanium Slag, Average Price per Long Ton, Total [MATP]

Definition revised March 2008

Titan. Slag, Avg. Price per Met. Tonne

SATQ

COA Code	SATQ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Titanium Slag, Average Price per Metric Tonne [SATQ] captures the average selling price of Titanium Slag per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Titanium Slag, Average Price per Metric Tonne, Total [MATR]
- Titanium Slag, Average Price per Long Ton, Total [MATP], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Titanium Slag, Average Price per US Ton, Total [MAUA], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Titanium Slag, Average Price per Metric Tonne [SATQ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Zinc, Avg. Price per Metric Tonne

MAZG

COA Code	MAZG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Zinc, Average Price per Metric Tonne [MAZG] represents the average selling price of Zinc per Metric Tonne, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc, Average Price per Long Ton [MAZE]
- Zinc, Average Price per US Ton [MAZK]

Definition revised March 2008

Zinc, Avg. Price per Metric Tonne, Total

MAZH

COA Code	MAZH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Zinc, Average Price per Metric Tonne, Total [MAZH] represents the Company level Average Selling Price of Zinc per Metric Tonne during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Zinc, Average Price per Metric Tonne [MAZG]

Other variations of reporting unit for this item are:

- Zinc, Average Price per Long Ton, Total [MAZF]
- Zinc, Average Price per US Ton, Total [MAZL]

Definition revised March 2008

Zinc, Avg. Price per Long Ton**MAZE**

COA Code	MAZE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Zinc, Average Price per Long Ton [MAZE] represents the average selling price of Zinc per Long Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Tonne [MAZG]
- Zinc, Average Price per US Ton [MAZK]

Definition revised March 2008

Zinc, Avg. Price per Long Ton, Total**MAZF**

COA Code	MAZF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Zinc, Average Price per Long Ton, Total [MAZF] represents the Company level Average Selling Price of Zinc per Long Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Zinc, Average Price per Long Ton [MAZE]

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Tonne, Total [MAZH]
- Zinc, Average Price per US Ton, Total [MAZL]

Definition revised March 2008

Zinc, Avg. Price per US Ton**MAZK**

COA Code	MAZK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Zinc, Average Price per US Ton [MAZK] represents the average selling price of Zinc per US Ton, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Tonne [MAZG]
- Zinc, Average Price per Long Ton [MAZE]

Definition revised March 2008

Zinc, Avg. Price per US Ton, Total

MAZL

COA Code	MAZL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Zinc, Average Price per US Ton, Total [MAZL] represents the Company level Average Selling Price of Zinc per US Ton during the specified period of time, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Zinc, Average Price per US Ton [MAZK]

Other variations of reporting unit for this item are:

- Zinc, Average Price per Metric Tonne, Total [MAZH]
- Zinc, Average Price per Long Ton, Total [MAZF]

Definition revised March 2008

Zinc, Avg. Price per Metric Tonne

SAZG

COA Code	SAZG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Zinc, Average Price per Metric Tonne [SAZG] captures the average selling price of Zinc per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Zinc, Average Price per Metric Tonne, Total [MAZH]
- Zinc, Average Price per Long Ton, Total [MAZF], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Zinc, Average Price per US Ton, Total [MAZL], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Zinc, Average Price per Metric Tonne [SAZG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised July 2013

Mining, Average Price

MMAP

COA Code	MMAP
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Mining, Average Price [MMAP] represents the Average Price Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the average selling price information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Copper Production (Metric Tonnes)

MPDO

COA Code	MPDO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Copper Production (Metric Tonnes) [MPDO] represents the total production volume of Copper in Metric Tonnes, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Copper Production (Long Tons) [MPDK]
- Copper Production (US Tons) [MPDQ]

Definition revised March 2008

Copper Production (Long Tons)

MPDK

COA Code	MPDK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Copper Production (Long Ton) [MPDK] represents the total production volume of Copper in Long Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Copper Production (Metric Tonnes) [MPDO]
- Copper Production (US Tons) [MPDQ]

Definition revised March 2008

Copper Production (US Tons)

MPDQ

COA Code	MPDQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Copper Production (US Tons) [MADQ] represents the total production volume of Copper in US Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Copper Production (Metric Tonnes) [MPDO]
- Copper Production (Long Tons) [MPDK]

Definition revised March 2008

Copper Production (Metric Tonnes)**SPDO**

COA Code	SPDO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Copper Production (Metric Tonnes) [SPDO] captures the total production volume of Copper by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Copper Production (Metric Tonnes) [MPDO]
- Copper Production (Long Tons) [MPDK], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Copper Production (US Tons) [MPDQ], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008

Diamond Production (Carat)**MPDZ**

COA Code	MPDZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Diamond Production (Carats) [MPDZ] represents the total production volume of Diamonds in Carats, by the mining company during the specified period of time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Gold Production (Troy Ounces)**MPGK**

COA Code	MPGK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Gold Production (Troy Ounces) [MPGK] represents the total production volume of Gold in Troy Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Gold Production (Grams) [MPGE]
- Gold Production (Ounces) [MPGG]

Definition revised March 2008

Gold Production (Grams)

MPGE

COA Code	MPGE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Gold Production (Grams) [MPGE] represents the total production volume of Gold in Grams, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Ounces) [MPGG]

Definition revised March 2008

Gold Production (Ounces)

MPGG

COA Code	MPGG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Gold Production (Ounces) [MPGG] represents the total production volume of Gold in Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Grams) [MPGE]

Definition revised March 2008

Gold Production (Troy Ounces)**SPGK**

COA Code	SPGK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Gold Production (Troy Ounces) [SPGK] captures the total production volume of Gold by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Grams) [MPGE], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold Production (Ounces) [MPGG], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Iron Ore Production (Metric Tonnes)**MPIG**

COA Code	MPIG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Iron Ore Production (Metric Tonnes) [MPIG] represents the total production volume of Iron Ore in Metric Tonnes, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore Production (Long Tons) [MPIE]
- Iron Ore Production (US Tons) [MPIK]

Definition revised March 2008

Iron Ore Production (Long Tons)**MPIE**

COA Code	MPIE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type Mining Operating Metrics, IS (Production)

Iron Ore Production (Long Tons) [MPIE] represents the total production volume of Iron Ore in Long Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore Production (Metric Tonnes) [MPIG]
- Iron Ore Production (US Tons) [MPIK]

Definition revised March 2008

Iron Ore Production (US Tons)

MPIK

COA Code MPIK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Iron Ore Production (US Tons) [MPIK] represents the total production volume of Iron Ore in US Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Iron Ore Production (Metric Tonnes) [MPIG]
- Iron Ore Production (Long Tons) [MPIE]

Definition revised March 2008

Iron Ore Production (Metric Tonnes)

SPIG

COA Code SPIG

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Iron Ore Production (Metric Tonnes) [SPIG] captures the total production volume of Iron Ore by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Iron Ore Production (Metric Tonnes) [MPIG]
- Iron Ore Production (Long Tons) [MPIE], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Iron Ore Production (US Tons) [MPIK], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008

Platinum Production (Troy Ounces)**MPPZ**

COA Code	MPPZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Platinum Production (Troy Ounces) [MPPZ] represents the total production volume of Platinum in Troy Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum Production (Grams) [MPPO]
- Platinum Production (Ounces) [MPPQ]

Definition revised March 2008

Platinum Production (Grams)**MPPO**

COA Code	MPPO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Platinum Production (Grams) [MPPO] represents the total production volume of Platinum in Grams, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Ounces) [MPPQ]

Definition revised March 2008

Platinum Production (Ounces)**MPPQ**

COA Code	MPPQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Platinum Production (Ounces) [MPPQ] represents the total production volume of Platinum in Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Grams) [MPPO]

Definition revised March 2008

Platinum Production (Troy Ounces)

SPPZ

COA Code	SPPZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Platinum Production (Troy Ounces) [SPPZ] captures the total production volume of Platinum by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Grams) [MPPO], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum Production (Ounces) [MPPQ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Silver Production (Troy Ounces)

MPSK

COA Code	MPSK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Silver Production (Troy Ounces) [MPSK] represents the total production volume of Silver in Troy Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Silver Production (Grams) [MPSE]
- Silver Production (Ounces) [MPSG]

Definition revised March 2008

Silver Production (Grams)**MPSE**

COA Code	MPSE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Silver Production (Grams) [MPSE] represents the total production volume of Silver in Grams, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Ounces) [MPSG]

Definition revised March 2008

Silver Production (Ounces)**MPSG**

COA Code	MPSG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Silver Production (Ounces) [MPSG] represents the total production volume of Silver in Ounces, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Grams) [MPSE]

Definition revised March 2008

Silver Production (Troy Ounces)**SPSK**

COA Code	SPSK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Silver Production (Troy Ounces) [SAGK] captures the total production volume of Silver by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Grams) [MPSE], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver Production (Ounces) [MPSG], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Titanium Slag Production (Metric Tonnes)

MPTQ

COA Code	MPTQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Titanium Slag Production (Metric Tonnes) [MPTQ] represents the total production volume of Titanium Slag in Metric Tonnes, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag Production (Long Tons) [MPTO]
- Titanium Slag Production (US Tons) [MPTZ]

Definition revised March 2008

Titanium Slag Production (Long Tons)

MPTO

COA Code	MPTO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Titanium Slag Production (Long Tons) [MPTO] represents the total production volume of Titanium Slag in Long Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag Production (Metric Tonnes) [MPTQ]
- Titanium Slag Production (US Tons) [MPTZ]

Definition revised March 2008

Titanium Slag, Avg. Price per US Tons**MPTZ**

COA Code	MPTZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Titanium Slag Production (US Tons) [MPTZ] represents the total production volume of Titanium Slag in US Tons, by the mining company during the specified period of time.

Other variations of reporting unit for this item are:

- Titanium Slag Production (Metric Tonnes) [MPTQ]
- Titanium Slag Production (Long Tons) [MPTO]

Definition revised March 2008

Titanium Slag Production (Metric Tonnes)**SPTQ**

COA Code	SPTQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Titanium Slag Production (Metric Tonnes) [SPTQ] captures the total production volume of Titanium Slag by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Titanium Slag Production (Metric Tonnes) [MPTQ]
- Titanium Slag Production (Long Tons) [MPTO], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Titanium Slag Production (US Tons) [MPTZ], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008

Zinc Production (Metric Tonnes)**MPZG**

COA Code	MPZG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type Mining Operating Metrics, IS (Production)

Zinc Production (Metric Tonnes) [MPZG] represents the total production volume of Zinc in Metric Tonnes by the mining company, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc Production (Long Tons) [MPZE]
- Zinc Production (US Tons) [MPZK]

Definition revised March 2008

Zinc Production (Long Tons)

MPZE

COA Code MPZE
 Units Whole Number
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Mining Operating Metrics, IS (Production)

Zinc Production (Long Tons) [MPZE] represents the total production volume of Zinc in Long Tons by the mining company, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc Production (Metric Tonnes) [MPZG]
- Zinc Production (US Tons) [MPZK]

Definition revised March 2008

Zinc Production (US Tons)

MPZK

COA Code MPZK
 Units Whole Number
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Mining Operating Metrics, IS (Production)

Zinc Production (US Tons) [MPZK] represents the total production volume of Zinc in US Tons by the mining company, during the specified period of time.

Other variations of reporting unit for this item are:

- Zinc Production (Metric Tonnes) [MPZG]
- Zinc Production (Long Tons) [MPZE]

Definition revised March 2008

Zinc Production (Metric Tonnes)**SPZG**

COA Code	SPZG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Zinc Production (Metric Tonnes) [SPZG] captures the total production volume of Zinc by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Zinc Production (Metric Tonnes) [MPZG]
- Zinc Production (Long Tons) [MPZE], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Zinc Production (US Tons) [MPZK], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised July 2013

Mining, Production**MMPT**

COA Code	MMPT
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Mining, Production [MMPT] represents the Production Volume Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the total production volume information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium

- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Avg. Production per Mine (Metric Tonnes)

MMPG

COA Code	MMPG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Others)

Average Production per Mine (Metric Tonnes) [MMPG] represents the average production volume of a mineral per mine, in Metric Tonnes.

Thomson Reuters collects Average Production per Mine (Metric Tonnes) [MMPG] only when one type of mineral is produced in the mine.

Other variations of reporting unit for this item are:

- Average Production per Mine (Long Tons) [MMPE]
- Average Production per Mine (US Tons) [MMPK]

Definition revised March 2008

Avg. Prod. per Mine (Met. Tonne), Total

MMPH

COA Code	MMPH
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Others)

Average Production per Mine (Metric Tonnes) [MMPH] represents the Company level Average Production Volume per mine in Metric Tonnes, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Production per Mine (Metric Tonnes) [MMPG]

Other variations of reporting unit for this item are:

- Average Prod. per Mine (Long Tons), Total [MMPF]
- Average Prod. per Mine (US Tons), Total [MMPL]

Definition revised March 2008

Avg. Production per Mine (Long Tons)**MMPE**

COA Code	MMPE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Others)

Average Production per Mine (Long Tons) [MMPE] represents the average production volume of a mineral per mine, in Long Tons.

Thomson Reuters collects Average Production per Mine (Long Tons) [MMPE] only when one type of mineral is produced in the mine.

Other variations of reporting unit for this item are:

- Average Production per Mine (Metric Tonnes) [MMPG]
- Average Production per Mine (US Tons) [MMPK]

Definition revised March 2008

Avg. Prod. per Mine (Long Tons), Total**MMPF**

COA Code	MMPF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Others)

Average Production per Mine (Long Tons), Total [MMPF] represents the Company level Average Production Volume per mine in Long Tons, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Production per Mine (Long Tons) [MMPE]

Other variations of reporting unit for this item are:

- Average Prod. per Mine (Metric Tonnes), Total [MMPH]
- Average Prod. per Mine (US Tons), Total [MMPL]

Definition revised March 2008

Avg. Production per Mine (US Tons)**MMPK**

COA Code	MMPK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type Mining Operating Metrics, IS (Others)

Average Production per Mine (US Tons) [MMPK] represents the average production volume of a mineral per mine, in US Tons.

Thomson Reuters collects Average Production per Mine (US Tons) [MMPK] only when one type of mineral is produced in the mine.

Other variations of reporting unit for this item are:

- Average Production per Mine (Metric Tonnes) [MMPG]
- Average Production per Mine (Long Tons) [MMPE]

Definition revised March 2008

Avg. Prod. per Mine (US Tons), Total

MMPL

COA Code MMPL

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Others)

Average Production per Mine (US Tons), Total [MMPL] represents the Company level Average Production Volume per mine in US Tons, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Production per Mine (US Tons) [MMPK]

Other variations of reporting unit for this item are:

- Average Prod. per Mine (Metric Tonnes), Total [MMPH]
- Average Prod. per Mine (Long Tons), Total [MMPF]

Definition revised March 2008

Avg. Production per Mine (Metric Tonnes)

SMPG

COA Code SMPG

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Others)

Average Production per Mine (Metric Tonnes) [SMPG] captures the average production volume of a mineral per mine, in Metric Tonnes, of a mining company.

Thomson Reuters collects Average Production per Mine (Metric Tonnes) [SMPG] only when one type of mineral is produced in the mine.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Production per Mine (Metric Tonnes), Total [MMPH]

- Average Production per Mine (Long Tons), Total [MMPF], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Average Production per Mine (US Tons), Total [MMPL], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Average Production per Mine (Metric Tonnes) [SMPG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Production for the reported unit

Definition revised March 2008

Stripping Ratio - % MMPO

COA Code	MMPO
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Others)

Stripping Ratio - % [MMPO] represents the amount of waste rock mined relative to the amount of ore mined.

This is obtained using the volume of waste rock produced, divided by the volume of mineral mined for a mine. For example: a stripping ratio of 3 to 1 means that during the life of the pit, there will be three times as much waste rock mined as ore.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Stripping Ratio, Total - % MMPP

COA Code	MMPP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Others)

Stripping Ratio, Total - % [MMPP] represents the Company level Stripping Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the amount of waste rock mined relative to the amount of ore mined.

Thomson Reuters collects any segmental breakout information provided by the company using: Stripping Ratio - % [MMPO]

Definition revised March 2008

Mining, Other MMTO

COA Code	MMTO
Units	NA

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Others)

Mining, Other [MMTO] represents the Operating Metrics information (other than average price and production volume information) collected by Thomson Reuters for the Mining Industry. This includes the average production per mine and stripping ratio information, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Crude Oil, Avg. Production (Barrels/Day) MOBE

COA Code	MOBE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Crude Oil, Average Production (Barrels/Day) [MOBE] represents the average production of crude oil on daily basis, in barrels. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters obtains the break out of Crude Oil, Average Production (Barrels/Day) [MOBE], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the average production volume for each location on separate lines, using the same code [MOBE]. However, each line has a unique description of the location of the production source.

Definition revised March 2008

Crude Oil, Avg. Sales Price per Barrel MOBG

COA Code	MOBG
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Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Crude Oil, Average Sales Price per Barrel [MOBG] represents the average sales price of crude oil per barrel.

Thomson Reuters obtains the break out of Crude Oil, Average Sales Price per Barrel [MOBG], if the information is disclosed in the financial report. For example: by the geographical location.

Thomson Reuters then populates the average sales price for each location on separate lines, using the same code [MOBG]. However, each line has a unique description of the location of the place of sales.

Definition revised March 2008

Crude Oil, Avg. Sales Pp. Barrel, Total

MOBH

COA Code	MOBH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Crude Oil, Average Sales Price per Barrel, Total [MOBH] represents the Company level Average Sales Price of Crude Oil per Barrel, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Crude Oil, Average Sales Price per Barrel [MOBG]

Definition revised March 2008

Crude Oil Production (Barrels)

MOBK

COA Code	MOBK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Crude Oil Production (Barrels) [MOBK] represents the total production of crude oil in barrels.

Thomson Reuters obtains the break out of Crude Oil Production (Barrels) [MOBK], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the total production volume for each location on separate lines, using the same code [MOBK]. However, each line has a unique description of the location of the production source.

Definition revised October 2007

Gas Liquids, Avg. Prod. (Barrels/Day)**MOBO**

COA Code	MOBO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids, Average Production (Barrels/Day) [MOBE] represents the average production of gas liquids on daily basis, in barrels. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters obtains the break out of Gas Liquids, Average Production (Barrels/Day) [MOBO], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the average production volume for each location on separate lines, using the same code [MOBO]. However, each line has a unique description of the location of the production source.

Definition revised March 2008

Gas Liquids, Avg. Sales Price per Barrel**MOBQ**

COA Code	MOBQ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids, Average Sales Price per Barrel [MOBQ] represents the average sales price of Gas Liquids per barrel.

Thomson Reuters obtains the break out of Gas Liquids, Average Sales Price per Barrel [MOBQ], if the information is disclosed in the financial report. For example: by the geographical location.

Thomson Reuters then populates the average sales price for each location on separate lines, using the same code [MOBQ]. However, each line has a unique description of the location of the place of sales.

Definition revised March 2008

Gas Lqd., Avg. Sales Pp. Barrel, Total**MOBR**

COA Code	MOBR
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids, Average Sales Price per Barrel, Total [MOBR] represents the Company level Average Sales Price of Gas Liquids per barrel, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Gas Liquids, Average Sales Price per Barrel [MOBQ]

Definition revised March 2008

Gas Liquids Production (Barrels) MOBZ

COA Code	MOBZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids Production (Barrels) [MOBZ] represents the total production of gas liquids in barrels.

Thomson Reuters obtains the break out of Gas Liquids Production (Barrels) [MOBZ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the total production volume for each location on separate lines, using the same code [MOBZ]. However, each line has a unique description of the location of the production source.

Definition revised October 2007

Natural Gas, Avg. Prod. (Cu. Meters/Day) MODG

COA Code	MODG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Production (Cubic Meters/Day) [MODG] represents the average production of Natural Gas on daily basis, in cubic meters.

Thomson Reuters obtains the break out of Natural Gas, Average Production (Cubic Meters/Day) [MODG], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the average production volume for each location on separate lines, using the same code [MODG]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas, Average Prod (Cubic Feet/Day) [MODE]

Definition revised March 2008

Nat. Gas, Avg. Prd.(Cu. M/Day), Total MODH

COA Code	MODH
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry
Data Type Oil and Gas Operating Metrics, IS

Natural Gas, Average Production Cubic Meters/Day), Total [MODH] represents the Company level Daily Average Production of Natural Gas in cubic meters, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Natural Gas, Average Production (Cubic Meters/Day) [MODG].

One variation of reporting unit for this item is: Natural Gas, Average Production Cubic Feet/Day), Total [MODF]

Definition revised March 2008

Natural Gas, Avg. Prod. (Cubic Feet/Day) MODE

COA Code MODE
Units Whole Number
Annual History Since 2002
Quarterly History Since 2005
COA Type Industry
Data Type Oil and Gas Operating Metrics, IS

Natural Gas, Average Production (Cubic Feet/Day) [MODE] represents the average production of Natural Gas on a daily basis, in cubic feet.

Thomson Reuters obtains the break out of Natural Gas, Average Production (Cubic Feet/Day) [MODE], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the average production volume for each location on separate lines, using the same code [MODE]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas, Average Prod (Cubic Meters/Day) [MODG]

Definition revised March 2008

Nat. Gas, Avg. Prd. (Cb. Ft/Day), Total MODF

COA Code MODF
Units Whole Number
Annual History Since 2002
Quarterly History Since 2005
COA Type Industry
Data Type Oil and Gas Operating Metrics, IS

Natural Gas, Average Production Cubic Feet/Day), Total [MODF] represents the Company level Daily Average Production of Natural Gas in cubic feet, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Natural Gas, Average Production (Cubic Feet/Day) [MODE].

One variation of reporting unit for this item is: Natural Gas, Average Production Cubic Meters/Day), Total [MODH]

Definition revised March 2008

Natural Gas, Avg. Prod. (Cu. Meters/Day)**SODG**

COA Code	SODG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Production (Cubic Meters/Day) [SODG] represents the average production of gas liquids on daily basis by the company, in cubic meters.

Contingent upon the units reported by the company, it represents either one of the following:

- Natural Gas, Average Production (Cubic Meters/Day), Total [MODH]
- Natural Gas, Average Production (Cubic Feet/Day), Total [MODF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Natural Gas, Average Production (Cubic Meters/Day) [SODG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Production for the reported unit

Definition revised March 2008

Natural Gas, Avg. Sales Price per Cu. Mt.**MODO**

COA Code	MODO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Meter [MODO] represents the average sales price of Natural Gas per Cubic Meter.

Thomson Reuters obtains the break out of Natural Gas, Average Sales Price per Cubic Meter [MODO], if the information is disclosed in the financial report. For example: by the geographical location.

Thomson Reuters then populates the average sales price for each location on separate lines, using the same code [MODO]. However, each line has a unique description of the location of the place of sales.

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Foot [MODK]

Definition revised March 2008

Nat. Gas, Avg. Sales Pp Cu.Meter, Total**MODP**

COA Code	MODP
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Meter, Total [MODP] represents the Company level Average Sales Price of Natural Gas per Cubic Meter, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Natural Gas, Average Sales Price per Cubic Meter [MODO]

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Foot, Total [MODL]

Definition revised March 2008

Natural Gas, Avg. Sales Price per Cu. Ft.

MODK

COA Code MODK

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Foot [MODK] represents the average sales price of Natural Gas per Cubic Feet.

Thomson Reuters obtains the break out of Natural Gas, Average Sales Price per Cubic Foot. [MODK], if the information is disclosed in the financial report. For example: by the geographical location.

Thomson Reuters then populates the average sales price for each location on separate lines, using the same code [MODK]. However, each line has a unique description of the location of the place of sales.

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Meter [MODO]

Definition revised March 2008

Nat. Gas, Avg. Sales pp Cu.Ft., Total

MODL

COA Code MODL

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Feet, Total [MODL] represents the Company level Average Sales Price of Natural Gas per Cubic Feet, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Natural Gas, Average Sales Price per Cubic Feet [MODK]

One variation of reporting unit for this item is: Natural Gas, Average Sales Price per Cubic Meter, Total [MODP]

Definition revised March 2008

Natural Gas, Avg. Sales Price per Cu. Mt.**SODO**

COA code	SODO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Meter [SODO] represents the average sales price of Natural Gas per Cubic Meter.

Contingent upon the units reported by the company, it represents either one of the following:

- Natural Gas, Average Sales Price per Cubic Meter, Total [MODP]
- Natural Gas, Average Sales Price per Cubic Foot, Total [MODL], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Natural Gas, Average Sales Price per Cubic Meter [SODO] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit

Definition revised March 2008

Natural Gas Production (Cubic Meters)**MODZ**

COA code	MODZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas Production (Cubic Meters) [MODZ] represents the total production of natural gas in cubic meters.

Thomson Reuters obtains the break out of Natural Gas Production (Cubic Meters) [MODZ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the total production volume for each location on separate lines, using the same code [MODZ]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas Production Cubic Feet [MODQ]

Definition revised March 2008

Natural Gas Production (Cubic Feet)**MODQ**

COA code	MODQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas Production (Cubic Feet) [MODQ] represents the total production of natural gas in cubic feet.

Thomson Reuters obtains the break out of Natural Gas Production (Cubic Feet) [MODQ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the total production volume for each location on separate lines, using the same code [MODQ]. However, each line has a unique description of the location of the production source.

One variation of reporting unit for this item is: Natural Gas Production Cubic Meters [MODZ]

Definition revised March 2008

Natural Gas Production (Cubic Meters) SODZ

COA code	SODZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas Production (Cubic Meters) [SODZ] represents the total production of natural gas by the company, in cubic meters.

It represents the sum of:

- Natural Gas Production (Cubic Meters) [MODZ]
- Natural Gas Production (Cubic Feet) [MODQ], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008

Avg. Production Costs per Barrel MOGE

COA Code	MOGE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Average Production Costs per Barrel [MOGE] represents the average cost incurred by the company to produce a barrel of oil or gas.

Thomson Reuters obtains the break out of Average Production Costs per Barrel [MOGE], if the information is disclosed in the financial report. For example: by the geographical location of its production source.

Thomson Reuters then populates the Average Cost of Production for each location on separate lines, using the same code [MOGE]. However, each line has a unique description of the location of the production source.

Definition revised March 2008

Avg. Production Costs per Barrel, Total**MOGF**

COA Code	MOGF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Average Production Costs per Barrel, Total [MOGF] represents the Company level Average Cost incurred to produce a barrel of oil or gas, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Production Costs per Barrel [MOGE]

Definition revised March 2008

Oil Equivalent Production (Barrels/Day)**MOGG**

COA Code	MOGG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Oil Equivalent Production (Barrels/Day) [MOGG] represents the total daily production (of natural gas) in Oil Equivalent Barrel. This item is also used as the line item display for the Standard Format Financial Statements.

Oil Equivalent Barrel is a used to quantify crude oil and natural gas using the same unit of measure. Natural gas volumes are converted to barrels on the basis of energy content.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised March 2008

Production Growth - %**MOGK**

COA Code	MOGK
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Production Growth - % [MOGK] represents the average daily production growth of the oil/gas company. This item is used to collect the rate of growth of the production of Crude Oil, Gas Liquids and/or Natural Gas.

Thomson Reuters obtains the break out of the Production Growth - % [MOGK] of Crude Oil, Gas Liquids and/or Natural Gas, if the information is disclosed in the financial report. Thomson Reuters then populates the production growth percentage of each type of product on separate lines using the same code [MOGK]. However, each line has a unique description of the type of product.

Definition revised March 2008

Production Growth, Total - %**MOGL**

COA Code	MOGL
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Production Growth, Total - % [MOGL] represents the Company level Average Daily Production Growth, as reported by the oil/gas company. This item is used as the line item display for the Standard Format Financial Statements.

This item is used to collect the rate of growth of the production of Crude Oil, Gas Liquids and/or Natural Gas.

Thomson Reuters collects any segmental breakout information provided by the company using: Production Growth - % [MOGK]

Definition revised March 2008

Exploration and Development Costs**MOGO**

COA Code	MOGO
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Exploration and Development Costs [MOGO] represents the exploration and development costs incurred by the company for feasibility studies for new wells.

This information is generally obtained from the Management's Discussion and Analysis of the Oil and Gas producers operating performance.

Definition revised April 2012

Recycle Ratio - %**MOGQ**

COA Code	MOGQ
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Recycle Ratio - % [MOGQ] represents the value created for each dollar invested in the oil/gas company. It is a measure of the capital efficiency of the company.

It is obtained using operating income per BOE (Barrels of Oil Equivalent), divided by the FD&A (Finding, Development & Acquisition) costs per BOE.

Definition revised March 2008

Recycle Ratio, Total - %**MOGR**

COA Code	MOGR
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Recycle Ratio, Total - % [MOGR] represents the Company level Recycle Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the value created for each dollar invested in the oil/gas company, and is a measure of the capital efficiency of the company.

It is obtained using operating income per BOE (Barrels of Oil Equivalent), divided by the FD&A (Finding, Development & Acquisition) costs per BOE.

Thomson Reuters collects any segmental breakout information provided by the company using: Recycle Ratio - % [MOGQ]

Definition revised March 2008

Oil and Gas**MOGI**

COA Code	MOGI
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Oil and Gas [MOGI] represents the oil and gas industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the oil and gas industry, reported by the company.

The Oil and Gas Industry consists of:

- Integrated Oil & Gas companies engaged in the exploration, production, refinement and distribution of oil and gas
- Oil & Gas Exploration & Production companies engaged in the exploration and extraction of crude petroleum and natural gas
- Oil & Gas Refining & Marketing companies engaged in the operation of oil and gas refineries for the production of heating, lubricating, and fuel oils, as well as gasoline, diesel, jet fuel, propane, kerosene and other liquefied petroleum gas (LPG) products
- Oil & Gas Drilling companies engaged in oil and gas drilling services on a contract basis. Services include, directional drilling, well drilling and reconditioning of oil and gas field wells.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Premiums per Member per Month**MMBE**

COA Code	MMBE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Premiums per Member per Month [MMBE] represents the total revenues earned by the company, divided by the total number of member months.

A member is defined as each patient with insurance coverage under a health plan. Other terms used include enrollees and covered lives.

Total number of member months is obtained by adding for all the members of the companies, the number of months for which they are a member.

Definition revised March 2008

Premiums per Member per Month, Total**MMBF**

COA Code	MMBF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Premiums per Member per Month, Total [MMBF] represents the Company level Premiums per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned by the company, divided by the total number of member months.

Thomson Reuters collects any segmental breakout information provided by the company using: Premiums per Member per Month [MMBE]

Definition revised March 2008

Medical Costs per Member per Month**MMBG**

COA Code	MMBG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Medical Costs per Member per Month [MMBG] represents the total medical costs incurred by the company, divided by the total number of member months. This is also sometimes called Service Costs PMPM.

A member is defined as each patient with insurance coverage under a health plan. Other terms used include enrollees and covered lives.

Total number of member months is obtained by adding for all the members of the companies, the number of months for which they are a member.

PMPM: Per Member per Month

Definition revised March 2008

Medical Costs per Mbr. per Month, Total MMBH

COA Code	MMBH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Medical Costs per Member per Month, Total [MMBH] represents the Company level Medical Costs incurred per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total medical costs incurred by the company, divided by the total number of member months. This is also sometimes called Service Costs PMPM.

Thomson Reuters collects any segmental breakout information provided by the company using: Medical Costs per Member per Month [MMBG]

PMPM: Per Member per Month

Definition revised March 2008

SG&A Costs per Member per Month MMBK

COA Code	MMBK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

SG&A Costs per Member per Month [MMBK] represents SG&A costs incurred by the company, divided by the total number of member months.

A member is defined as each patient with insurance coverage under a health plan. Other terms used include enrollees and covered lives.

Total number of member months is obtained by adding for all the members of the companies, the number of months for which they are a member.

Definition revised March 2008

SG&A Costs per Mbr. per Month, Total MMBL

COA Code	MMBL
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Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

SG&A Costs per Member per Month, Total [MMBL] represents the Company level Selling, General and Administrative costs incurred per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using SG&A costs incurred by the company, divided by the total number of member months.

Thomson Reuters collects any segmental breakout information provided by the company using: SG&A Costs per Member per Month [MMBK]

Definition revised March 2008

Medical Expense Ratio - %

MMBO

COA Code	MMBO
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Medical Expense Ratio - % [MMBO] represents the percentage of the premiums that are used to pay for the delivery of health care.

It is obtained using the total medical expenses incurred by the company, divided by the total revenues earned.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Medical Expense Ratio, Total - %

MMBP

COA Code	MMBP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Medical Expense Ratio, Total - % [MMBP] represents the Company level Medical Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of the premiums that are used to pay for the delivery of health care. It is obtained using the total medical expenses incurred by the company, divided by the total revenues earned.

Thomson Reuters collects any segmental breakout information provided by the company using: Medical Expense Ratio - % [MMBO]

Definition revised March 2008

General & Administration Ratio - %**MMBQ**

COA Code	MMBQ
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

General & Administration Ratio - % [MMBQ] represents the percentage of total revenues that are used to administer the health plan. It is a measure of the efficiency of the company.

It is obtained using the total General and Administration costs incurred by the company, divided by the total revenues earned.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

General & Administration Ratio, Total - %**MMBR**

COA Code	MMBR
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

General & Administration Ratio, Total - % [MMBR] represents the Company level General & Administration Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total General and Administration costs incurred by the company, divided by the total revenues earned. It shows the percentage of total revenues that are used to administer the health plan, and is a measure of the efficiency of the company.

Thomson Reuters collects any segmental breakout information provided by the company using: General & Administration Ratio - % [MMBQ]

Definition revised March 2008

Selling Costs Ratio - %**MMBZ**

COA Code	MMBZ
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Selling Costs Ratio - % [MMBZ] represents the percentage of total revenues that are used to complete the sales of the health plan.

It is obtained using the total selling expenses incurred by the company, divided by the total premiums earned.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Selling Costs Ratio, Total - %

MMCA

COA Code	MMCA
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Selling Costs Ratio, Total - % [MMCA] represents the Company level Selling Costs Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of total revenues that are used to complete the sales of the health plan. It is obtained using the total selling expenses incurred by the company, divided by the total premiums earned.

Thomson Reuters collects any segmental breakout information provided by the company using: Selling Costs Ratio - % [MMBZ]

Definition revised March 2008

Combined Ratio - %

MMCE

COA Code	MMCE
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Combined Ratio - % [MMCE] represents the sum of the Loss ratio, LAE (Loss Adjustment Expenses) ratio, and Underwriting Expense and Policyholder dividends to premiums ratio. It is a measure of the efficiency of the company.

The company may report Combined Ratio under the reported GAAP and the Statutory Accounting Principle separately. Thomson Reuters collects the Combined Ratio for each type of accounting principle on separate lines using the same code [MMCE]. However, each line has a unique description of the type of Combined Ratio - %

Combined Ratio - % [MMCE] includes:

- Combined Ratio calculated under reported GAAP
- Combined Ratio calculated under Statutory Accounting Principle

Definition revised March 2008

Combined Ratio, Total - %

MMCF

COA Code	MMCF
Units	Percentage (%)
Annual History	Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, IS

Combined Ratio, Total - % [MMCF] represents the Company level Combined Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is the sum of the Loss ratio, LAE (Loss Adjustment Expenses) ratio, and Underwriting Expense and Policyholder dividends to premiums ratio. It is a measure of the efficiency of the company.

Thomson Reuters collects any breakout information provided by the company using: Combined Ratio - % [MMCE]

Definition revised March 2008

Managed Care

MMAI

COA Code MMAI

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, IS

Managed Care [MMAI] represents the managed care industry for Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the managed care industry, reported by the company.

The Managed Care Industry consists of companies engaged in providing managed healthcare, mainly operating in the United States.

The Managed Care Industry excludes:

- Primary or supplementary health insurance policies provided by life insurance companies (classified under the Insurance - Life & Health Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

FFO per Share (Basic)

MRBE

COA Code MBRE

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/Real Estate Operating Metrics, IS

FFO per Share (Basic) [MRBE] represents Funds from Operations (FFO) divided by the basic weighted average shares for the period.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

FFO per Share (Diluted)**MRBF**

COA Code	MRBF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

FFO per Share (Diluted) [MRBF] represents Funds from Operations (FFO) divided by the diluted weighted average shares for the period.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

Adjusted FFO (AFFO)**MRBG**

COA Code	MRBG
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Adjusted FFO (AFFO) [MRBG] represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised March 2010

Adjusted FFO per Share (Basic)**MRBK**

COA Code	MRBK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Adjusted FFO per Share (Basic) [MRBK] represents Adjusted Funds from Operations (AFFO) divided by the basic weighted average shares for the period.

AFFO represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

Adjusted FFO per Share (Diluted) MRBL

COA Code	MRBL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Adjusted FFO per Share (Diluted) [MRBL] represents Adjusted Funds from Operations (AFFO) divided by the diluted weighted average shares for the period.

AFFO represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

Funds Available for Distribution (FAD) MRBO

COA Code	MRBO
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Funds Available for Distribution (FAD) [MRBO] represents Funds from Operations (FFO) adjusted for non-real estate depreciation and the effect of straight-line rent, less capital investments in property.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

FFO Payout Ratio - % MRBQ

COA Code	MRBQ
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

FFO Payout Ratio - % [MRBQ] represents the dividend payout rate from the Funds from Operations (FFO) for each share.

It is obtained using Dividends per Common share divided by Funds from Operations per share.

Definition revised March 2008

FFO Payout Ratio, Total - %**MRBR**

COA Code	MRBR
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

FFO Payout Ratio, Total - % [MRBR] represents the Company level FFO Payout Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the dividend payout rate from the Funds from Operations (FFO) for each share. It is obtained using Dividends per Common share divided by Funds from Operations per share.

Thomson Reuters collects any segmental breakout information provided by the company using: FFO Payout Ratio - % [MRBQ]

Definition revised March 2008

FAD Payout Ratio - %**MRBZ**

COA Code	MRBZ
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

FAD Payout Ratio - % [MRBZ] represents the dividend payout rate from the Funds Available for Distribution (FAD) for each share.

It is obtained using Dividends per Common share divided by Funds Available for Distribution per share.

Definition revised March 2008

FAD Payout Ratio, Total - %**MRCA**

COA Code	MRCA
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

FAD Payout Ratio, Total - % [MRCA] represents the Company level FAD Payout Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the dividend payout rate from the Funds Available for Distribution (FAD) for each share. It is obtained using Dividends per Common share divided by Funds Available for Distribution per share.

Thomson Reuters collects any segmental breakout information provided by the company using: FAD Payout Ratio - % [MRBZ]

Definition revised March 2008

Net Operating Income (NOI)**MRGE**

COA Code	MRGE
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Net Operating Income (NOI) [MRGE] represents the underlying profitability of the operating properties of the REIT/Real Estate company.

Net Operating Income (NOI) [MRGE] is a non-GAAP measure that is generally equivalent to tenant revenues less labor and facility operating costs and management fees.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007

Fixed Charge Coverage Ratio**MRGG**

COA Code	MRGG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Fixed Charge Coverage Ratio [MRGE] represents a measure of leverage of the REIT/Real Estate company. It is obtained using EBITDA divided by fixed charges.

Fixed charges generally include total interest expense, secured debt principal amortization and preferred stock dividends.

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised March 2008

Fixed Charge Coverage Ratio, Total**MRGH**

COA Code	MRGH
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Fixed Charge Coverage Ratio, Total [MRGH] represents the Company level Fixed Charge Coverage Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is a measure of leverage of the REIT/Real Estate company, and is obtained using EBITDA divided by fixed charges.

Thomson Reuters collect any segmental breakout information provided by the company using: Fixed Charge Coverage Ratio [MRGE]

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised March 2008

Average Rent per Square Meter

M RTE

COA Code	M RTE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Average Rent per Square Meter [M RTE] represents the average rent received from tenants per square meter of property controlled by the Real Estate company.

One variation of reporting unit for this item is: Average Rent per Square Foot [M RLZ]

Definition revised March 2008

Average Rent per Square Meter, Total

M RTF

COA Code	M RTF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Average Rent per Square Meter, Total [M RTF] represents the Company level Average Rent received from tenants per Square Meter of property, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Rent per Square Meter [M RTE]

One variation of reporting unit for this item is: Average Rent per Square Foot, Total [M RMA]

Definition revised March 2008

Average Rent per Square Foot

M RLZ

COA Code	M RLZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Average Rent per Square Foot [MRLZ] represents the average rent received from tenants per square foot of property controlled by the Real Estate company.

One variation of reporting unit for this item is: Average Rent per Square Meter [MRTE]

Definition revised March 2008

Average Rent per Square Foot, Total MRMA

COA Code	MRMA
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Average Rent per Square Foot, Total [MRMA] represents Company level Average Rent received from tenants per Square Foot of property, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Rent per Square Foot [MRLZ]

One variation of reporting unit for this item is: Average Rent per Square Meter, Total [MRTF]

Definition revised March 2008

Average Rent per Square Meter SRTE

COA Code	SRTE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Average Rent per Square Meter [SRTE] represents the total average rent received from tenants, per square meter of property controlled by the Real Estate company.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Rent per Square Meter, Total [MRTF]
- Average Rent per Square Foot, Total [MRMA], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Rent per Square Meter [SRTE] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Rent for the reported unit

Definition revised March 2008

Rent Growth (Sequential) - % MRTG

COA Code	MRTG
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Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Rent Growth (Sequential) - % [MRTG] represents the percentage increase in rental rates from the previous period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Rent Growth (Sequential), Total - % MRTH

COA Code	MRTH
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

Rent Growth (Sequential), Total - % [MRTH] represents the Company level sequential Rent Growth percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage increase in rental rates from the previous period.

Thomson Reuters collects any segmental breakout information provided by the company using: Rent Growth - % [MRTG]

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

REITs/Real Estate MREI

COA Code	MREI
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, IS

REITs/Real Estate [MREI] represents the REITs/Real Estate industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the REITs/Real Estate industry, reported by the company.

The REITs/Real Estate Industry consists of:

- Real Estate Operations companies engaged in developing, renting, leasing and managing residential and commercial properties; such as: real estate brokerage and agent services, real estate appraisal services and consulting services
- Residential & Commercial REIT companies engaged in the securitization of interests related to rights on residential and commercial real estate

The REITs/Real Estate Industry excludes:

- REITs specializing in hotel properties, (classified under the Hotels, Motels & Cruise Lines Industry)
- REITs specializing in hospitals, (classified under the Healthcare Facilities Industry)
- REITs specializing in timberlands, (classified in the Forest & Wood Products Industry)
- REITs specializing in parking lots and self-storage services (classified under the Highways & Railtracks Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Comp. Store Sales Growth, Rstrnts.- % MRVE

COA Code	MRVE
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Comparable Store Sales Growth - % [MRVE] represents the period over period percentage change in total sales of the restaurants that are in operation in for both periods.

Comparable Store Sales are sales dollars generated by those restaurants that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking restaurant closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Comp. Store Sales Growth, Rstrnts.,Total-% MRVD

COA Code	MRVD
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Comparable Store Sales Growth, Restaurants, Total - % [MRVD] represents the Company level Growth in Comparable Store Sales, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in total sales of the restaurants that are in operation in for both periods.

Thomson Reuters collects any segmental breakout information provided by the company using: Comparable Store Sales Growth - % [MRVE]

Definition revised March 2008

Comp. Store Sales, Restaurants (Value) MRVF

COA Code	MRVF
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Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, IS

Comp. Store Sales, Restaurants (Value) [MRVF] represents the total sales generated by all restaurants in operation in both this and the prior periods.

Comparable Store Sales are sales dollars generated by those restaurants that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking restaurant closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised October 2007

Operating Margin - %

MRVG

COA Code MRVG

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, IS

Operating Margin - % [MRVG] represents the restaurant-level operating margin. It is obtained using operating income divided by sales, excluding corporate and related expenses.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Operating Margin, Total - %

MRVH

COA Code MRVH

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, IS

Operating Margin, Total - % [MRVH] represents the Company level Operating Margin, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information for different restaurants provided by the company using: Operating Margin - % [MRVG]

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Avg. Value per Transaction**MRVK**

COA Code	MRVK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Average Value per Transaction [MRVK] represents the average customer check or bill per transaction during the period. This is a measurement of the average revenue earned for every customer transaction.

It is obtained using the total revenues earned from customer checks, divided by the total number of transactions during the period.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Avg. Value per Transaction, Total**MRVL**

COA Code	MRVL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Average Value per Transaction, Total [MRVL] represents the Company level Average customer check or bill per transaction during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned from customer checks, divided by the total number of transactions during the period. This is a measurement of the average revenue earned for every customer transaction.

Thomson Reuters collects any segmental breakout information for the different restaurants provided by the company using:
Average Value per Transaction [MRVK]

Definition revised March 2008

Growth in Avg. Value per Transaction - %**MRVO**

COA Code	MRVO
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Growth in Average Value per Transaction - % [MRVO] represents the period over period percentage change in average customer check or bill per transaction.

Average customer check represents the average revenue earned for every customer transaction during the period.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008

Growth in Avg. Value per Tran., Total - %

MRVP

COA Code	MRVP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Growth in Average Value per Transaction, Total - % [MRVP] represents the Company level Growth in Average Value per Transaction for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in average customer check or bill per transaction.

Thomson Reuters collects any segmental breakout information for different restaurants provided by the company using: Growth in Average Value per Transaction - % [MRVO]

Definition revised March 2008

Growth in Guest Counts - %

MRVQ

COA Code	MRVQ
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Growth in Guest Counts - % [MRVQ] represents the period over period percentage change in the total number of guest or customer visits to the restaurants.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Growth in Guest Counts, Total - %

MRVR

COA Code	MRVR
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Growth in Guest Counts, Total - % [MRVR] represents Company level Growth in Guest Counts for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in the total number of guest or customer visits to the restaurants.

Thomson Reuters collect any segmental breakout information provided by the company using: Growth in Guest Counts - % [MRVQ]

Definition revised March 2008

Wtd. Avg. Weekly Sales per Restaurant

MRVZ

COA Code	MRVZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Weighted Average Weekly Sales per Restaurant [MRVZ] represents the weighted average weekly sales per restaurant during the period.

One method of calculating Weighted Average Weekly Sales per Restaurant [MRVZ] is to use the total restaurant sales for the period, divided by the total number of days all restaurants were open for the period to obtain a daily sales average; then multiply the daily sales average by seven to obtain the weekly average sales.

Definition revised March 2008

Wtd. Avg. Wkly Sales per Rstrnt, Total

MRWA

COA Code	MRWA
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Weighted Average Weekly Sales per Restaurant, Total [MRWA] represents the Company level Weighted Average Weekly Sales per Restaurant during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters collects any segmental breakout information provided by the company using: Weighted Average Weekly Sales per Restaurant [MRVZ]

Definition revised March 2008

Restaurants

MREN

COA Code	MREN
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Restaurants [MREN] represents the Restaurants industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Restaurants industry, reported by the company.

The Restaurants Industry consists of companies engaged in the operation of restaurants, diners, taverns, pubs, nightclubs, banquet halls, fixed location snack bars, food cart vendors, food service contractors and companies engaged in commercial food service equipment wholesaling.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Comp. Store Sales Growth, Retail- % MTBE

COA Code	MTBE
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Comparable Store Sales Growth, Retail - % [MTBE] represents the period over period percentage change in total sales of stores in operation in both periods.

Comparable Store Sales are sales dollars generated by those stores that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking store closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Comp. Store Sales Grwth,Retail, Total- % MTBD

COA Code	MTBD
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Comparable Store Sales Growth, Retail, Total - % [MTBD] represents the Company level Growth in Comparable Store Sales for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in total sales of stores in operation in both periods.

Thomson Reuters collects any segmental breakout information for the different retail stores provided by the company using: Comparable Store Sales Growth - % [MTBE]

Definition revised March 2008

Comparable Store Sales, Retail (Value) MTBF

COA Code	MTBF
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Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Comparable Store Sales, Retail (Value) [MTBF] represents the total sales generated by all stores in operation in both this and the prior periods.

Comparable Store Sales are sales dollars generated by those stores that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking store closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Traffic (Number of Customer Visits)

MTBG

COA Code MTBG

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Traffic (Number of Customer Visits) [MTBG] represents the total number of customer visits to all of the company's stores during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Merchandise Margins - %

MTBK

COA Code MTBK

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Merchandise Margins - % [MTBK] represents the percentage profit margin on product sales achieved during the period. It is generally the same as gross profit margin %, but some companies call this merchandise margin.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Merchandise Margins, Total - %

MTBL

COA Code MTBL

Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Merchandise Margins, Total - % [MTBL] represents the Company level Merchandise Margins, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage profit margin on product sales achieved during the period. It is generally the same as gross profit margin %, but some companies call this merchandise margin.

Thomson Reuters collects any segmental breakout information for the different retail stores provided by the company using: Merchandise Margins - % [MTBK]

Definition revised March 2008

Average Sales per Store

MTDO

COA Code	MTDO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Sales per Store [MTDO] represents the average sales per store during the period.

It is obtained using the total revenues earned from store sales, divided by the total number of stores during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Average Sales per Store, Total

MTDP

COA Code	MDTP
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Sales per Store, Total [MTDP] represents the Company level Average Sales per Store during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned from store sales, divided by the total number of stores during the period.

Thomson Reuters collect any segmental breakout information for the different retail stores provided by the company using: Average Sales per Store [MTDO]

Definition revised March 2008

Average Sales per Square Meter**MTDZ**

COA Code	MTDZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter [MTDZ] represents the average sales-per-square meter of retail space.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

One variation of reporting unit for this item is: Average Sales per Square Foot [MTDQ]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised March 2008

Average Sales per Square Meter, Total**MTEA**

COA Code	MTEA
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter, Total [MTEA] represents the Company level Average Sales-per-square meter of retail space, as reported by the company.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Sales per Square Meter [MTDZ]

One variation of reporting unit for this item is: Average Sales per Square Foot, Total [MTDR]

Definition revised March 2008

Average Sales per Square Foot**MTDQ**

COA Code	MTDQ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter [MTDQ] represents the average sales-per-foot of retail space.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square feet) during the period.

One variation of reporting unit for this item is: Average Sales per Square Meter [MTDZ]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised March 2008

Average Sales per Square Foot, Total

MTDR

COA Code	MTDR
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter, Total [MTDR] represents the Company level Average sales-per-foot of retail space, as reported by the company.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square feet) during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Sales per Square Foot [MTDQ]

One variation of reporting unit for this item is: Average Sales per Square Meter, Total [MTEA]

Definition revised March 2008

Average Sales per Square Meter

STDZ

COA Code	STDZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter [STDZ] captures the total average sales-per-square meter of retail space.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Sales per Square Meter, Total [MTEA]
- Average Sales per Square Foot, Total [MTDR], converted into Square Meter using the following conversion factor - where one Square Foot is equivalent to 0.0929 Square Meter

Average Sales per Square Meter [STDZ] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Sales for the reported unit

Definition revised March 2008

Average Rental Exp. per Sq. Meter MTFG

COA Code	MTFG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Meter [MTFG] represents the average rental expense-per-square meter of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

One variation of reporting unit for this item is: Average Rental Expense per Square Foot [MTFE]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised March 2008

Avg. Rental Exp. per Square Meter, Total MTFH

COA Code	MTFH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Meter, Total [MTFH] represents the Company level Average Rental Expense-per-square meter of retail space, as reported by the company.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Rental Expense per Square Meter [MTFG]

One variation of reporting unit for this item is: Average Rental Expense per Square Foot, Total [MTFF]

Definition revised March 2008

Average Rental Exp. per Square Foot**MTFE**

COA Code	MTFE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Foot [MTFE] represents the average rental expense-per-square foot of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square feet) during the period.

One variation of reporting unit for this item is: Average Rental Expense per Square Meter [MTFG]

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised March 2008

Avg. Rental Exp. per Square Foot, Total**MTFF**

COA Code	MTFF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Foot, Total [MTFF] represents the Company level Average Rental Expense-per-square foot of retail space, as reported by the company.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square feet) during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Rental Expense per Square Foot [MTFE]

One variation of reporting unit for this item is: Average Rental Expense per Square Meter, Total [MTFH]

Definition revised March 2008

Average Rental Exp. per Square Meter**STFG**

COA Code	STFG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Meter [STFG] captures the total average rental expense-per-square meter of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Rental Expense per Square Meter, Total [MTFH]
- Average Rental Expense per Square Foot, Total [MTFF], converted into Square Meter using the following conversion factor - where one Square Foot is equivalent to 0.0929 Square Meter

Average Rental Expense per Square Meter [STFG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Rental Expense for the reported unit

Definition revised March 2008

Average Rental Expense per Store MTFK

COA Code	MTFK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Store [MTFK] represents the average rental expense incurred per store during the period.

It is obtained using the total rental expenses incurred for store operations, divided by the total number of stores during the period.

This information may be obtained from the Management's Discussion and Analysis of the company's operating performance in the financial report, or the Supplemental Information from the company website.

Definition revised March 2008

Average Rental Expense per Store, Total MTFL

COA Code	MTFL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Store, Total [MTFL] represents the Company level Average Rental Expense incurred per store during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total rental expenses incurred for store operations, divided by the total number of stores during the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Rental Expense per Store [MTFK]

Definition revised March 2008

Retail Sales**MTFQ**

COA Code	MTFQ
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Retail Sales [MTFQ] represents the total value of sales at retail locations (physical stores) during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Catalog Sales**MTHE**

COA Code	MTHE
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Catalog Sales [MTHE] represents the total value of sales revenues earned by the company through catalogs (mail order) during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Online Sales**MTHG**

COA Code	MTHG
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Online Sales [MTHG] represents the total value of sales generated over the Internet during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Retail**MRET**

COA Code	MRET
Units	NA

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Retail [MRET] represents the Retail industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Retail industry, reported by the company.

The Retail Industry consists of:

- Department Stores companies engaged in the operation of department store chains offering a diversified product line, including auxiliary internet and mail order facilities
- Discount Stores companies engaged in the operation of stores offering a diversified product line at a discount, including auxiliary internet and mail order facilities
- Catalog & Internet Order companies engaged in internet and catalog retailing of single line and diversified product lines, including internet and catalog retailers with auxiliary brick and mortar stores
- Apparel & Accessories companies engaged in the operation men, women and children's clothing and accessories stores, as well as retailers of handbags, footwear, leather goods, luggage, jewelry and watches
- Computer & Electronics companies engaged in the retailing of computers and peripherals, consumer electronics and other technology products- including household appliances, audio and video equipment, consumer software, digital cameras, cell phones and components and other electronic goods
- Specialty Retail companies engaged in the operation of stores and dealerships concentrated on a single product, including car and truck dealerships, auto parts, home improvement, office supplies, books, kitchen-wares, house-wares, garden centers, toys, sporting equipment and other focused retail operations
- Drugs companies engaged in the operation of pharmacies, including retail drug operations with auxiliary food and household good product lines
- Food Distribution & Convenience Stores companies engaged in the operation of grocery, convenience, liquor and specialty food stores

The Retail Industry excludes:

- Wholesale and distribution of multiple lines of products (classified under the Diversified Trading & Distributing Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Definitions: Balance Sheet

Cash		ACSH
COA Code	ACSH	
Units	Millions	
Annual History	Since 1983	
Quarterly History	Since 1989	
COA Type	Industrial, Insurance, Utility	
Data Type	Asset	

Cash [ACSH] represents cash on hand, balances on demand deposits, and near-term savings and time deposits. These should be readily available for use and must be free from any contractual restrictions that limit their use in satisfying debts and other operational cash needs. When cash includes short-term investments and deposits, it is classified as Cash and Equivalents [ACAE] rather than as Cash [ACSH].

Cash [ACSH] includes:

- Cash in transit
- Cash in banks
- Petty cash

Cash [ACSH] excludes:

- Due from banks (classified as Cash & Due From Banks [ACDB])
- Time deposits in banks (due within 90 days) (classified as Cash & Equivalents [ACAE])
- Restricted cash (classified depending on the type of restrictions) (classified as Restricted Cash – Current [ARCA] if it is not available for immediate use and due within one year, classified as Restricted Cash – Long-Term [ARCL] if it is not available for immediate use and due beyond one year)
- Cash in trust (“trust” is treated the same way as “restriction”)
- Short-term paper and CD’s, when maturity is less than 3 months (classified as Cash & Cash Equivalents [ACAE])
- Money market funds (classified as Cash & Cash Equivalents [ACAE])
- Short-term paper and CD’s, when maturity is 3 to 12 months (classified as Short-Term Investments [ASTI])
- Travel advances (classified as Receivables – Other [AORC])

Definition revised June 2003

Cash and Equivalents

ACAE

COA Code	ACAE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Asset

Cash and Equivalents [ACAE] represents short-term, highly liquid investments that are both readily convertible to known amounts of cash and so close to their maturity that they present insignificant risk of changes in interest rates. Only investments with original maturities of three months or less qualify under these definitions. When cash is delineated separately it is classified as Cash [ACSH], rather than as Cash and Equivalents [ACAE].

Cash and Equivalents [ACAE] includes:

- Deposits with financial service companies other than commercial banks
- Short-term paper and CD’s (maturity less than 3 months)
- Money market funds
- Cash, when combined with highly liquid investments

Cash and Equivalents [ACAE] excludes:

- Cash, when listed separately on the balance sheet (classified as Cash [ACSH])
- Petty cash (classified as Cash [ACSH])
- Receivables from sales (classified as Accounts Receivable – Trade, Gross [AARG] or as Receivables – Other [AORC])
- Receivables on long-term construction in progress (classified as Accounts Receivable -Trade, Gross [AARG])
- Restricted Cash - [ARCA]
- Travel advances (classified as Receivables – Other [AORC])

Definition revised June 2003

Short-Term Investments

ASTI

COA Code	ASTI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Short-Term Investments [ASTI] consists of any investments in debt and equity securities with maturity of one year or less. The “short-term” nature depends on actual maturity of one year from the balance sheet date rather than on the original maturity of a specific investment. When a company reports its assets without segregation between current and non-current, all investments are classified as Long-Term Investments - Other [ALTI].

Short-Term Investments [ASTI] includes:

- Short-term loans
- Certificates of deposits (with maturity of 3 to 12 months)
- Short-term paper (with maturity of 3 to 12 months)
- Financial Derivatives in Financial Companies
- Trading account securities in investment services and miscellaneous financial services

Short-Term Investments [ASTI] excludes:

- Cash and cash deposits in banks (classified as Cash [ACSH])
- Investment in securities of related companies such as affiliates, unconsolidated subsidiaries, joint ventures, or limited partnerships (classified as Other Current Assets [AOCA])
- Investment assets other than trading account assets in investment services and miscellaneous financial service companies when assets are not delineated between current and non-current (classified as Long-Term Investments – Other [ALTI])
- Land for resale in construction and real estate companies (classified as Inventories – Finished Goods [AIFG])
- Restricted cash/investments as a part of current assets (classified as Restricted Cash – Current [ARCA])
- Receivables from sale-type leases (classified as Accounts Receivable – Trade, Gross [AARG])
- Money market funds (classified as Cash & Cash Equivalents [ACAE])

Definition revised May 2005

Cash and Short-Term Investments

SCSI

COA Code	SCSI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Cash and Short-Term Investments [SCSI] is the sum of:

- Cash [ACSH]
- Cash & Equivalents [ACAE]
- Short-Term Investments [ASTI]

Definition revised June 2003

Accounts Receivable – Trade, Gross

AARG

COA Code	AARG
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Accounts Receivable – Trade, Gross [AARG] represents receivables from sales of trading assets (such as inventories) or from services provided. Trade accounts receivable are restricted to “current” assets, where “current” is defined as one year or one operating cycle of the company, whichever is longer. This information is classified as Accounts Receivable – Trade, Gross [AARG] only when it is presented as such on the company’s balance sheet or in its notes.

When sales receipts are exchanged with a promissory note, such notes are treated as Notes Receivable – Short-Term [ASTR]. However, when such delineation between accounts receivable and notes receivable is not clear, notes receivable are classified as Accounts Receivable [AARG].

Receivables from the sale of merchandise or services provided to affiliates or other related companies are treated as “trade” receivables and included in Accounts Receivable – Trade, Gross [AARG].

Some companies report their trade accounts receivable, net of provision for doubtful accounts, and also provide the doubtful account value on the balance sheet. When this occurs, Thomson Reuters calculates an Account Receivable – Trade, Gross [AARG] value and enter the value for Provision for Doubtful Accounts [APDA] on the balance sheet. When a company does not delineate between notes receivable and accounts receivable, and the information is provided in one line as notes and accounts receivable, Thomson Reuters classifies the figure as Accounts Receivable – Trade, Net [AACR].

Accounts Receivable – Trade, Gross [AARG] includes:

- Factored receivables (with recourse)
- Finance/interest receivables in non-banking financial service companies
- Franchise/license fees receivable in technology companies
- Royalties receivable

- Current portion of long-term receivable (trade)
- Unbilled Receivables (for Industrial companies, if reported under Receivables or as a separate line item)

Accounts Receivable – Trade, Gross [AARG] excludes:

- Trade accounts receivable, net of provision for doubtful accounts (classified as Accounts Receivable – Trade, Net [AACR])
- Unbilled utility revenue (classified as Unbilled Utility Revenues [AUUR] for Utility companies)
- Finance/interest receivable in industries other than non-banking financial services (classified as Notes Receivable – Short-Term [ASTR])
- Taxes recoverable (classified as Receivables – Other [AORC])
- Receivables from individuals other than customers, such as employees, directors, officers (classified as Receivables – Other [AORC])
- Loans (receivable) to customers in non-banking financial service companies (loans as well as provisions for loan losses are classified as Notes Receivable – Short-Term [ASTR])
- (Short-term) Loans to employees, officers, directors, affiliates in industries other than non-banking financial service companies (classified as Receivables – Other [AORC])
- (Short-term) Loans to third parties (classified as Short Term Investments [ASTI])

Definition revised July 2013

Provision for Doubtful Accounts

APDA

COA Code	APDA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Provision for Doubtful Accounts [APDA] represents provisions established for doubtful accounts receivable. Provision for doubtful accounts is usually established on the basis of maturities of receivables and the company's experience on collecting such receivables.

Since this is an asset account, Provision for Doubtful Accounts [APDA] is established as a contra account to receivables and expressed in a negative figure.

Provision for Doubtful Accounts [APDA] includes:

- Provision for the current portion of long-term receivables (other than trade receivables)

Provision for Doubtful Accounts [APDA] excludes:

- Provision for notes receivable (classified as Notes Receivable – Short-Term [ASTR])
- Provision for receivables other than trade receivables (classified as Receivables – Other [AORC])
- Provision for unbilled utility revenues (classified as Unbilled Utility Revenue [AUUR])
- Provision for receivables other than those included in Accounts Receivable – Trade, Gross [AARG])

- Provision for loans in non-banking financial service companies (classified as Notes Receivable – Short-Term [ASTR])

Definition revised June 2003

Accounts Receivable – Trade, Net

AACR

COA Code	AACR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Accounts Receivable – Trade, Net [AACR] represents claims held against customers for goods sold or services rendered as part of normal business operations.

Value in Accounts Receivable – Trade, Net [AACR] is normally Accounts Receivable – Trade, Gross [AARG] reduced by Provision for Doubtful Accounts [APDA]. However, when the receivables are reported net of provision for doubtful accounts, Accounts Receivable – Trade, Net [AACR] is used, instead of Gross [AARG] and Provision [APDA].

When a company's balance sheet does not delineate between current and non-current notes receivables, all are classified as Notes Receivable – Long Term [ALTR].

Accounts Receivable – Trade, Net [AACR] includes:

- Rent receivable in real estate operations companies
- Advisory fees receivable in investment service companies
- Accounts receivable from unconsolidated subsidiaries, joint ventures, and limited partners
- Interest receivables in non-banking financial service companies
- Royalty/franchise fees receivable in franchising businesses
- Accrued main business revenue (as long as a company is entitled to bill it by the passage of time or upon usage)
- Receivable from related/due from related parties (when reported as part of Trade Account Receivable)
- Receivable from affiliate/due from affiliates (when reported as part of Trade Account Receivable)
- Receivable from associate/due from associates (when reported as part of Trade Account Receivable)
- Unbilled Receivables (for Industrial companies, if reported under Receivables or as a separate line item)

Accounts Receivable – Trade, Net [AACR] excludes:

- Receivables from employees, officers, directors (classified as Receivables – Other [AORC])
- Taxes receivable (classified as Receivables – Other [AORC])
- Receivable from related/due from related parties (when reported outside of Trade Account Receivable) [AORC]
- Receivable from affiliate/due from affiliates (when reported outside of Trade Account Receivable) [AORC]
- Receivable from associate/due from associates (when reported outside of Trade Account Receivable) [AORC]
- Any receivable that is not considered a "trade" receivable
- Loans (receivable) (net of provision for loan losses) in non-banking financial service companies (classified as Notes Receivable – Short-Term [ASTR])

- Receivables from stockholders (classified as Receivables – Other [AORC])
- Unbilled utility revenue (classified as Unbilled Utility Revenues [AUUR] for Utility companies)

Definition revised August 2013

Notes Receivable – Short-Term

ASTR

COA Code	ASTR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Notes Receivable – Short-Term [ASTR] represents promissory notes received in exchange for goods sold or services rendered by a company to customers in the normal course of business.

Receivables from customers qualify as “current” as long as their maturities are within one year or one operating cycle, whichever is longer. This implies that there are no non-current trade notes receivable. When a non-differentiated balance sheet is utilized, receivables are classified as Notes Receivable – Long Term [ALTR].

Notes Receivable – Short-Term [ASTR] includes:

- Loans to customers (gross or net of provision for loan losses) in non-banking financial service companies
- Provision for loan losses on loans to customers in non-banking financial service companies (reported as a negative figure)
- Finance leases in real estate operations companies
- Current portion of long-term notes receivable
- Commercial paper discounted as investments in non-banking financial service companies

Notes Receivable – Short-Term [ASTR] excludes:

- Notes receivables from shareholders, employees, officers, or directors (classified as Receivables – Other [AORC])
- Any notes receivable that are not originated from products sold or services rendered (classified as Receivables – Other [AORC])

Definition revised June 2003

Receivables – Other

AORC

COA Code	AORC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Asset

Receivables – Other [AORC] represents a company's receivables that are from activities other than trading (sale of products or services rendered). Non-trading receivables may include both current and non-current receivables; the current portion is classified Receivables – other [AORC].

Receivables – Other [AORC] includes:

- Receivables from/due from employees, officers, directors, or shareholders
- Receivable from related/due from related parties (when reported outside of Trade Account Receivable)
- Receivable from affiliate/due from affiliates (when reported outside of Trade Account Receivable)
- Receivable from associate/due from associates (when reported outside of Trade Account Receivable)
- Loans to employees, officers, directors, or shareholders
- Taxes receivable
- (Accrued) Interest/dividends receivable in companies other than non-banking financial service companies

Receivables – Other [AORC] excludes:

- Loans receivable in non-banking financial service companies (classified as Notes Receivable – Short-Term [ASTR])
- Short-term loans (to a third party) (classified as Short-Term Investments [ASTI])
- Excess billing (classified as a negative figure as part of Inventories – Work-in-Progress [AIWP])
- Receivable from related/due from related parties (when reported as part of Trade Account Receivable) [AARG or AACR]
- Receivable from affiliate/due from affiliates (when reported as part of Trade Account Receivable) [AARG or AACR]
- Receivable from associate/due from associates (when reported as part of Trade Account Receivable) [AARG or AACR]
- Unbilled revenue receivables in utility companies (classified as Unbilled Utility Revenue [AUUR])
- Unbilled receivables reported outside Trade Receivables and in industries other than utility (classified as Inventories – Finished Goods [AIFG])
- Service contracts receivable (classified either as Accounts Receivable – Trade, Gross [ASRG] or as Accounts Receivable – Trade, Net [AACR])
- Credit card receivables (commonly in retail companies) (classified either as Accounts Receivable – Trade, Gross [ASRG] or as Accounts Receivable – Trade, Net [AACR])
- Receivables from agents, policyholders, or reinsurers in insurance companies (classified as Insurance Receivables [APRE])

Definition revised August 2013

Total Receivables, Net

ATRC

COA Code	ATRC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Asset

Total Receivables, Net [ATRC] normally represents the sum of:

- Accounts Receivable – Trade, Net [AACR]
- Notes Receivable – Short-Term [ASTR]
- Receivables – Other [AORC]

However, if a company reports its receivables without any of the above details, the reported receivables are classified as Total Receivables, Net [ATRC].

Definition revised June 2003

Inventories – Finished Goods

AIFG

COA Code	AIFG
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Asset

Inventories – Finished Goods [AIFG] represents inventories of unsold finished goods on hand. These goods may have been produced internally or purchased for resale.

When there is no specific segregation of inventories among finished goods, work-in-progress, and raw materials, Thomson Reuters classifies it as Total Inventory [AITL].

Inventories – Finished Goods [AIFG] includes:

- Merchandise in transit
- Any item that is available for sale
- Iron ore in metal mining companies
- Coal in coal mining companies
- Gold bullion in gold mining companies
- Oil extracted in oil and gas exploration companies
- Unbilled revenue (services rendered) in companies other than utility companies

Inventories – Finished Goods [AIFG] excludes:

- Items that are purchased for own use (classified as Property, Plant and Equipment, Total – Net [APPN])
- Natural gas in storage for gas utility companies (classified as Gas in Storage – Inventory [AGIS])
- Unbilled receivables reported under Trade Receivables (classified as Accounts Receivable, Net [AARG] or Accounts Receivable, Gross [AARG])

Definition revised June 2011

Inventories – Work-in-Progress

AIWP

COA Code	AIWP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Asset

Inventories – Work-in-Progress [AIWP] represents inventories of goods in the manufacturing process. When the Percentage of Completion Method is used for long-term projects for construction contractors, the portion completed, but not yet billed to customers, may be treated as work-in-progress. At the same time, excess billing beyond completion is classified as a reduction of Inventories – Work-in-Progress [AIWP] although some companies report the excess billing as a current liability (classified as Other Current Liabilities [LOCL]).

When there is no specific delineation of inventories among finished goods, work-in-progress, and raw materials, Thomson Reuters classifies it as Total Inventory [AITL].

Inventories – Work-in-Progress [AIWP] includes:

- Long-term contracts completed but not yet billed (according to the Percentage of Completion Method)
- Excess billing over completed portion in long-term contracts (as a negative to WIP)

Inventories – Work-in-Progress [AIWP] excludes:

- Goods-in-transit (classified either as Inventories – Finished Goods [AIFG] or Inventories – Raw Materials [AIRM], depending upon the nature of business, if not specified)
- Construction in progress of fixed assets for own use (classified as Construction-in-Progress – Gross [ACPC])

Definition revised June 2003

Inventories – Raw Materials

AIRM

COA Code	AIRM
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Inventories – Raw Materials [AIRM] represents raw materials acquired, but not yet used. It may also include raw materials in transit. However, Inventories – Raw Materials [AIRM] is limited to materials that are used for manufacturing of finished goods that are eventually sold to customers. Raw materials and supplies for internal consumption are not included in Inventories – Raw Materials [AIRM].

When there is no specific delineation of inventories among finished goods, work-in-progress, and raw materials, Thomson Reuters classifies it as Total Inventory [AITL].

Inventories – Raw Materials [AIRM] includes:

- Leaf tobacco in tobacco companies
- Spare parts/supplies/materials used for manufacturing products for sale
- Coffee beans in the food processing industry
- Timber already cut in the forestry and wood products industry
- Crude oil extracted in the oil and gas industry

Inventories – Raw Materials [AIRM] excludes:

- Fuel (coal, oil and gas) in electric utility companies (classified as Fuel – Inventory [AFUL])
- Supplies/materials/parts for own use (such as supplies for plant and equipment) (classified as Other Property/Plant/Equipment – Gross [AOPC] when reported as a part of fixed assets or other Current Assets [AOCA] when reported as current assets, but not as inventory)

- Supplies for equipment in cable and broadcasting companies (classified as Other Property/Plant/Equipment – Gross [AOPC] when reported as a part of fixed assets; or Other Current Assets [AOCA] when reported as current assets, but not as inventory)
- Biological Assets (Livestock, trees, plants, bushes, vines)

Definition revised August 2011

Inventories – Other

AIOT

COA Code	AIOT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Inventories – Other [AIOT] represents inventories not classified as:

- Inventories – Finished Goods [AIFG]
- Inventories – Work-in-Progress [AIWP]
- Inventories – Raw Materials [AIRM] (for manufacturing companies)

Inventories – Other [AIOT] includes:

- Prepayment for inventory to be purchased
- Obsolescence/allowances/provision for devaluation of inventory (as a negative value)
- Biological Assets

Inventories – Other [AIOT] excludes:

- Prepayments for those other than purchase of inventories (classified as Prepaid Expenses [APPY])
- LIFO Reserve (classified as LIFO Reserve [AILR])
- Gas in storage for gas utility companies (classified as Gas in Storage – Inventory [AGIS])
- Fuel in storage for electric utility companies (Fuel – Inventory [AFUL])

Definition revised August 2011

LIFO Reserve

AILR

COA Code	AILR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

LIFO Reserve [AILR] represents the difference between inventories computed under the FIFO (First In, First Out) and LIFO (Last In, First Out) methods.

When LIFO is used for financial reporting purposes, the same method is required to be used for tax reporting purposes.

LIFO Reserve [AILR] excludes:

- Provision/allowances for inventory (reported as a negative value) (classified as Inventories – Other [AIOT])

Definition revised June 2003

Gas in Storage – Inventory

AGIS

COA Code	AGIS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Gas in Storage – Inventory [AGIS] represents gas in storage as inventory for gas utility companies. Gas in storage may also include gas in transit, when gas is transported either through a gas pipeline or by gas tankers.

Gas in Storage – Inventory [AGIS] includes:

- Gas in storage for the gas distribution unit of a multi-utility company

Gas in Storage – Inventory [AGIS] excludes:

- Gas in storage for electric utility companies (classified as Fuel – Inventory [AFUL])

Definition revised June 2003

Fuel – Inventory

AFUL

COA Code	AFUL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Fuel – Inventory [AFUL] represents fuel in storage as an inventory for electric utility companies. This is an important cost factor to electric power companies when oil prices are fluctuating in the global market.

Fuel – Inventory [AFUL] excludes:

- Nuclear fuel in electric utility companies (classified as Utility Plant [AUTP])
- Deferred fuel costs in gas utility companies (gas distributed but not yet charged to customers) (classified as Unbilled Utility Revenues [AUUR])

Definition revised June 2003

Total Inventory

AITL

COA Code	AITL
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Assets

Total Inventory [AITL] consists of all assets held for sale in the ordinary course of business or goods that are used and/or consumed in the production of goods to be sold. Inventories may include raw material, work in progress and finished goods, although other categories of asset items may be classified as 'Inventories' depending upon the company's business.

Thomson Reuters defines Total Inventory [AITL] as the sum of:

- Inventories – Finished Goods [AIFG]
- Inventories – Work-in-Progress [AIWP]
- Inventories – Raw Materials [AIRM]
- Inventories – Other [AIOT]
- LIFO Reserve [AILR]
- Gas in Storage – Inventory [AGIS]
- Fuel – Inventory [AFUL]

When there is no specific delineation of inventories among finished goods, work-in-progress, and raw materials, Thomson Reuters classifies the inventory as Total Inventory [AITL].

Definition revised June 2003

Prepaid Expenses

APPY

COA Code	APPY
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance
Data Type	Asset

Prepaid Expenses [APPY] represents goods or services that have already been purchased, but not fully consumed or used. Because Prepaid Expenses [APPY] is defined as a part of current assets, such benefits are expected within one year or an operating cycle of the company, whichever is longer, from the current fiscal period end date.

Prepaid assets may include prepaid fees, commissions, taxes, insurance expenses, prepayments to reinsurers, rents, or other expenses. Additionally, other categories of assets may be classified as a 'Prepaid Asset' depending on the company's business.

Prepaid Expenses [APPY] includes:

- Accrued revenue, if the company does not delineate it from prepaid expenses
- Prepaid taxes

Prepaid Expenses [APPY] excludes:

- Prepayments for inventories (classified as Inventories – Other [AIOT])
- Deferred income tax assets (classified as Deferred Income Tax – Current Asset [ADTC])
- Accrued revenue (not from main business), if separated from prepaid expenses (classified as Receivables - Other [AORC])

Definition revised December 2010

Restricted Cash – Current**ARCA**

COA Code	ARCA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Restricted Cash – Current [ARCA] represents cash on hand that bears some kind of restriction and may not be available for operational use by the company. When a company reports its assets without segregation between current and non-current, all restricted cash is classified in Restricted Cash – Long Term [ARCL].

“Restrictions” in this context are limited to non-operational restrictions. Restrictions due to operational activities, such as payroll, are not considered restriction in this context, and are instead classified as liabilities.

Restricted Cash – Current [ARCA] includes:

- Restricted short-term investments in securities
- Restricted Investments – reported in the current section

Restricted Cash – Current [ARCA] excludes:

- Restricted cash that matures in greater than 12 months (classified as Restricted Cash – Long Term [ARCL])
- Accrued payroll (classified as Accrued Expenses [LAEX])
- Accrued taxes (classified as Income Taxes Payable [LTXP])
- Customer advances (classified as Customer Advances [LCAV])
- Security Deposits (classified as Security Deposits [LSDP])

Definition revised May 2005

Deferred Income Tax – Current Asset**ADTC**

COA Code	ADTC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Deferred Income Tax – Current Asset [ADTC] represents the deferred tax assets with a current maturity. When there is a timing difference between financial reporting and tax preparation practices, a company might have credits or additional tax liabilities from the government. Such credits or additional tax liabilities may be reported on a net basis, but if not, government credits may be reported as an asset and additional liabilities may be reported as a liability. The current portion of such assets are generally reported in the current assets section and classified as Deferred Income Tax – Current Asset [ADTC]. When a company reports its assets without delineation between current and non-current, all deferred income tax assets are classified as Deferred Income Tax – Long Term Asset [ADTA].

Deferred Income Tax – Current Asset [ADTC] excludes:

- Income taxes recoverable, income tax benefits, taxes refundable (classified as Receivables – Other [AORC])

Definition revised June 2003

Unbilled Utility Revenue

AUUR

COA code	AUUR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Unbilled Utility Revenue [AUUR] represents electricity or gas consumed by customers but not yet billed to them by utility companies.

Definition revised June 2003

Deferred Gas Cost

ADGC

COA Code	ADGC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Deferred Gas Cost [ADGC] represents the cost of gas already consumed but not yet charged to consumers. Gas utility companies are obligated to deliver their supplies at a reasonable price to consumers, but rates to consumers might not reflect fluctuations in the wholesale gas purchasing market. Gas utility companies accumulate such costs and request reflection of the deferred costs as rate adjustments to regulators.

Definition revised June 2003

Discontinued Operations – Current Assets

ADCA

COA Code	ADCA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Discontinued Operations – Current Assets [ADCA] represents current assets of discontinued operations. Current assets under discontinued operations can include accounts receivable, short-term investments and other current assets. Cash proceeds from the sale of assets under discontinued operations are classified as Discontinued Operations – Current Assets [ADCA].

When a company reports its assets without segregation between current and non-current, all assets of discontinued operations are classified as Discontinued Operations – Long-Term Assets [ADOA].

Discontinued Operations – Current Assets [ADCA] includes:

- Accounts receivable under discontinued operations
- Proceeds on the sale of assets under discontinued operations
- Assets held for sale/disposal/disposition

Definition revised November 2011

Other Current Assets

AOCA

COA Code	AOCA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Other Current Assets [AOCA], a component of Other Current Assets, Total [SOCA], represents assets other than:

- Restricted Cash/Investments – Current [ARCA]
- Deferred Income Tax – Current Assets [ADTC]
- Unbilled Utility Revenue [AUUR] – Utility only
- Deferred Gas Cost [ADGC] – Utility only
- Discontinued Operations – Current Assets [ADCA]

Other Current Assets [AOCA] includes:

- Deferred costs, such as capitalized costs for software development, debt issuance, and offering costs when reported as a part of current assets
- Security deposits (current portion)
- Financial Derivatives for Non-Financial Companies

Other Current Assets [AOCA] excludes:

- Assets held for sale/disposal/disposition, when reported as part of discontinued operations (classified as Discontinued Operations – Current Assets [ADCA])
- Advance payments to employees, officers, directors, stockholders, and affiliates (classified as Receivables – Other [AORC])
- Accrued revenue (classified as Receivables – Other [AORC])
- Advance payments to operating parties such as suppliers and vendors (classified as Prepaid Expenses [APPY])
- Advance payments for taxes, commissions (classified as Prepaid Expenses [APPY])
- Certificates of deposits, with maturities greater than 3 months (classified as Short-Term Investments [ASTI])
- Claims recoverable from reinsurers in insurance companies (classified as Insurance Receivables [APRE])
- Receivables from clearing brokers in investment service companies (classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Commercial loans, commercial papers (receivable) (classified as Short-Term Investments [ASTI])
- Derivatives on commodity contracts, hedged contracts (classified as Short-Term Investments [ASTI])

- Construction contracts, construction costs accumulated, cost in excess of billing in construction service companies (classified as Inventories – Work-in-Progress [AIWP])
- Construction in progress for own property/plant when reported as a part of fixed assets (classified as Construction-in-Progress – Gross [ACPC])
- Contracts receivable (classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Contracts in progress (classified as Inventories – Work-in-Progress [AIWP])
- Receivables/due from affiliates (classified as Accounts Receivable – Trade, Gross [AARG] or Accounts Receivable – Trade, Net [AACR])
- Advances/ Receivables/due from employees, officers, directors, stockholders, affiliates (classified as Receivables – Other [AORC])
- Income taxes receivable/recoverable/refundable, interest receivable (classified as Receivables – Other [AORC])
- Excess billing over cost (classified as Inventories – Work-in-Progress [AIWP])
- Goodwill when reported as a part of non-current assets (classified as Goodwill, Gross [AGWG] or Goodwill, Net [AGWI])
- Loans to third parties (classified as Short-Term Investments [ASTI])
- Unbilled revenue in companies other than utility companies (classified as Inventories – Finished Goods [AIFG])

Definition revised November 2011

Other Current Assets, Total

SOCA

COA Code	SOCA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Other Current Assets, Total [SOCA] represents current assets other than:

- Cash and Short-Term Investments [SCSI]
- Total Receivables, Net [ATRC]
- Total Inventory [AITL]
- Prepaid Expenses [APPY]

Other Current Assets, Total [SOCA] is the sum of:

- Restricted Cash – Current [ARCA]
- Deferred Income Tax – Current Assets [ADTC]
- Unbilled Utility Revenue [AUUR] – Utility only
- Deferred Gas Cost [ADGC] – Utility only
- Discontinued Operations – Current Assets [ADCA]
- Other Current Assets [AOCA]

Definition revised June 2003

Total Current Assets**ATCA**

COA Code	ATCA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Total Current Assets [ATCA] is the sum of:

- Cash and Short Term Investments [SCSI]
- Total Receivables, Net [ATRC]
- Total Inventory [AITL]
- Prepaid Expenses [APPY]
- Other Current Assets, Total [SOCA]

Definition revised June 2003

Cash & Due From Banks**ACDB**

COA Code	ACDB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Cash & Due From Banks [ACDB] represents cash on hand and due from banks. Due from banks represents receivables from, or short-term loans to, other banks and/or financial institutions, which usually bear minor interest earnings.

Cash & Due From Banks [ACDB] excludes:

- Interest-bearing deposits with other banks (classified as Interest-Bearing Deposits [ADPT])

Definition revised June 2003

Interest-Earning Deposits**ADPT**

COA Code	ADPT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Interest-Earning Deposits [ADPT] represents interest-earning deposits with other banks and financial institutions. Subsidiaries of a commercial bank may have deposits with other banks and financial institutions, which are classified as Interest-Earning Deposits [ADPT].

Interest-Earning Deposits [ADPT] includes:

- Deposits with other banks and financial institutions for subsidiaries of commercial banks

Definition revised June 2003

Fed Funds Sold/Sec Purchased Under Resale Agreement

AFFS

COA Code	AFFS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS] represents funds provided to a financial institution for a limited period of time to cover reserve requirements.

Although the results are the same, the providers of the varying resources are different. Federal Funds Sold are short-term loans to other depository financial institutions without any collateral, provided by Federal Reserve banks, usually at the Federal Funds rate.

These can be considered wholesale loans to other banks. Securities Purchased Under Resale Agreement are securities purchased on a temporary basis from other financial institutions with a pre-set selling price within a short period of time.

Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS] includes:

- Call loans (short-term lending to other banks)

Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS] excludes:

- FHLB Stock (classified as FHLB Stock [AFLB])

Definition revised June 2003

Trading Account Assets

ATAA

COA Code	ATAA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Trading Account Assets [ATAA] represents the balance of trading account assets. Trading securities is the core operating activity of securities brokerage houses. Trading account securities may consist of derivative contracts, treasury securities, fixed income securities, equity securities, etc.

Trading Account Assets [ATAA] excludes:

- Federal Funds Sold/Securities Repo (classified as Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS])

Definition revised June 2003

FHLB Stock**AFLB**

COA Code	AFLB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

FHLB Stock [AFLB] represents loans and other investments to Federal Home Loan Banks (FHLB). FHLB is a cooperative financial institution that mainly provides funding to other financial institutions for housing, small business, rural development and agriculture. Funds are provided by cooperative financial institutions, and such funds are redistributed for community development and housing in rural areas.

Definition revised June 2003

Other Short-Term Investments**AOTI**

COA Code	AOTI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Other Short-Term Investments [AOTI] represents short-term investments other than the following items:

- Interest-Earning Deposits [ADPT]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS]
- Trading Account Assets [ATAA]
- FHLB Stock [AFLB]

Other Short-Term Investments [AOTI] includes:

- Commercial paper

Other Short-Term Investments excludes:

- Life insurance stocks (classified as Other Earning Assets [AOEA])
- Fixed income securities (not trading account) (classified as Securities Held [ASHM])
- Mortgage loans (classified as Total Gross Loans [ATGL])
- Investment in real estate (classified as Other Earning Assets [AOEA])
- Mortgage-backed securities, if not specified for sale or held for maturity (classified as Securities for Sale [ASFS])
- Securities held to maturity (classified as [ASHM])
- Securities held for sale (classified as [ASFS])

Definition revised June 2003

Securities Held**ASHM**

COA Code	ASHM
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Securities Held [ASHM] represents securities held to maturity, reported according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities. Securities Held [ASHM] mostly consists of debt securities, usually valued at amortized cost.

Securities Held [ASHM] excludes:

- Mortgage-backed security, if not specified for sale or held for maturity (classified as Securities for Sale [ASFS])
- Investment in real estate, if not securitized (classified as Other Earning Assets [AOEA])
- Trading securities (classified as Trading Account Assets [ATAA])

Definition revised June 2003

Securities for Sale**ASFS**

COA Code	ASFS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Securities for Sale [ASFS] represents securities available for sale, reported according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities. Securities Available for Sale [ASFS] are valued at fair market value.

Securities for Sale [ASFS] includes:

- Mortgage-backed securities, if not specified for sale or held to maturity
- Investment securities, if not specified for sale or held to maturity, but not including investments in affiliates

Securities for Sale [ASFS] excludes:

- Investment in real estate, if not securitized (classified as Other Earning Assets [AOEA])
- Trading securities (classified as Trading Account Securities [ATAA])

Definition revised June 2003

Total Investment Securities**ASEC**

COA Code	ASEC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Bank

Data Type Asset

Total Investment Securities [ASEC] represents total investment securities, reported according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities, which is the sum of:

- Securities Held (to Maturity) [ASHM]
- Securities (Available) for Sale [ASFS]

When a bank does not report its securities investments according to SFAS 115, total securities are not delineated between Securities Held (to Maturity) [ASHM] and Securities (Available) for Sale [ASFS], and are classified as Total Investment Securities [ASEC].

Total Investment Securities [ASEC] excludes:

- Trading account securities (classified as Trading Account Assets [ATAA])

Definition revised June 2003

Loans Held for Sale

ALHS

COA Code ALHS

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Asset

Loans Held for Sale [ALHS] represents loans held for sale, rather than held for management. Banks may provide loans to customers, but sell some of them to other financial institutions, instead of holding them until their maturities. Such loans held for sale may temporarily stay in Loans Held for Sale [ALHS].

Loans Held for Sale [ALHS] excludes:

- Commercial loans/consumer loans/mortgage loans (classified as Total Gross Loans [ATGL])

Definition revised June 2003

Other Earning Assets

AOEA

COA Code	AOEA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Other Earning Assets [AOEA] represents operating earning assets other than:

- Interest-Earning Deposits [ADPT]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS]
- Trading Account Assets [ATAA]
- FHLB Stock [AFLB]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Net Loans [ANTL]

Other Earning Assets [AOEA] includes:

- Investments in life insurance policies
- Real estate investments

Other Earning Assets [AOEA] excludes:

- Commercial paper (classified as Other Short-Term Investments [AOTI])
- Advances (classified as Total Gross Loans [ATGL])
- Loans for credit cards (classified as Total Gross Loans [ATGL])
- Other securitized short-term investments (classified as Other Short Term Investments [AOTI])
- Mortgage-backed security, if not specified for sale or held for maturity (classified as Securities for Sale [ASFS])
- Interest receivable (classified as Interest Receivable [AIRC])
- Prepaid expenses, taxes recoverable (classified as Other Assets [AOAT])
- Restricted cash/assets (classified as Other Assets [AOAT])

Definition revised June 2003

Customer Acceptances

ACAC

COA Code	ACAC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Bank

Data Type Asset

Customer Acceptances [ACAC] represents contingent assets that result from transactions mediated by a bank on behalf of customers. The mediating bank may earn fees on mediation or marginal gains/losses on such transactions.

When customers' acceptances are reported, the bank may have a contra account labeled Acceptances Outstanding [LACC].

Transactions included in Customer Acceptances [ACAC] vary according to banking financial reporting regulations in different countries.

Customer Acceptances [ACAC] excludes:

- Due from customers (classified as Other Assets [AOAT])

Definition revised June 2003

Other Earning Assets, Total

SOEA

COA Code SOEA

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Asset

Other Earning Assets, Total [SOEA] represents earning assets other than loans to customers. It consists of the following items:

- Interest-Earning Deposits [ADPT]
- Federal Funds Sold/Securities Purchased Under Resale Agreement [AFFS]
- Trading Account Assets [ATAA]
- FHLB Stock [AFLB]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]
- Customer Acceptances [ACAC]

Definition revised June 2003

Total Gross Loans

ATGL

COA Code ATGL

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Asset

Total Gross Loans [ATGL] represents the nominal value of loans to customers. Loans to customers may be further delineated in various categories, such as by customers (consumer or industrial), by maturity (short-term or long-term), or by underlying securities (secured or not secured), either on the balance sheet or in a footnote to the financial statement.

Total Gross Loans [ATGL] excludes:

- (Deferred) Loan fees (classified as Other Assets [AOAT])
- Loans held for sale (classified as Loans Held for Sale [ALHS])

Definition revised June 2003

Loan Loss Allowances

ALLA

COA Code	ALLA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Loan Loss Allowances [ALLA] represents allowances accumulated for possible defaults on loans outstanding. The default rates are established according to regulations in the country and the Bank's experience with each group of customers. The default risks are typified by country risk, industry risk, and risks on individual customers.

Such allowances on outstanding balance of loans are reviewed each fiscal period and changes to the allowances are recognized as Loan Loss Provision [ELLP] in the company's income statement.

Previously established Loan Loss Allowances [ALLA] may be reduced by actual write-off of individual loans due to default. At the end of the following fiscal period end, the allowances are re-valued and re-assigned to the outstanding balance of loans.

As it is an asset account, Loan Loss Allowances [ALLA] is always classified as a negative figure.

Loan Loss Allowances [ALLA] includes:

- Impairment charges
- Provisions for loans (at end of period)
- Write-downs

Loan Loss Allowances [ALLA] excludes:

- (Deferred) Loan fees (classified as Other Assets [AOAT])
- Unearned interest income (classified as Unearned Income [AUNI])

Definition revised May 2013

Unearned Income

AUNI

COA Code	AUNI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Unearned Income [AUNI] represents unearned interest income, where the nominal value of a loan includes prepaid interest income, and a portion of the prepaid interest income is not yet earned at the end of a fiscal period.

As it is an asset account, Unearned Income [AUNI] is always classified as a negative figure.

Unearned Income [AUNI] excludes:

- (Deferred) Loan fees (classified as Other Assets [AOAT])

Definition revised June 2003

Net Loans

ANTL

COA Code	ANTL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Net Loans [ANTL] represents total loans to customers, reduced by possible default losses and unearned interest income. Thomson Reuters computes Net Loans [ANTL] by taking Total Gross Loans [ATGL] and subtracting:

- Loan Loss Allowances [ALLA]
- Unearned Interest [AUNI]

When a bank reports loans, net of loan loss provisions, and unearned interest income, Thomson Reuters uses Net Loans [ANTL] for such information instead of using Total Gross Loans [ATGL].

Net Loans [ANTL] includes:

- Loans to banks
- Demand loans (to banks)
- Consumer loans such as auto loans, credit card loans, loans for education, real estate loans, and mortgage loans (first mortgage or secondary mortgage loans)
- Advances (to customers)
- Loans for investments, or securities trading
- Loans to government or other local authorities
- Consumer or commercial loans
- Claims from the public
- Loans to customers
- Loans in process or foreclosed loans
- Secured or unsecured loans

Net Loans [ANTL] excludes:

- Due from banks (classified as Cash & Due From Banks [ACDB]),

Definition revised September 2005

Building – Gross**APBC**

COA Code	APBC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Building – Gross [APBC] represents the gross amount of buildings and their attachments, before being reduced by accumulated depreciation of the buildings.

Building – Gross [APBC] includes:

- Properties (residential, commercial, office) for rent in a real estate rental company
- Leased property under finance lease, including leasehold improvements on it, for own use

Building – Gross [APBC] excludes:

- Power plant/distribution establishment in utility companies (classified as Power Plant [AUTP])
- Property for sale in construction or real estate companies (classified as Inventories – Finished Goods [AIFG] when reported other than as a part of tangible fixed assets, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Real estate held for investments in real estate companies (classified as LT Investments – Other [ALTI] when reported other than as a part of tangible fixed assets, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Property (after being used by the company) for sale, reported other than as a part of tangible fixed assets (classified as Other Long Term Assets [AOAS] (may be classified as Other Assets [AOAT] when assets of the company are not delineated between current and non-current) or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Proved and unproved properties in oil and other mining companies (classified as Natural Resources – Gross [ANRC])
- Properties under lease, including tenant improvement (rental property), especially in real estate operations (classified as Leases – Gross [APLC])

Definition revised June 2003

Land/Improvements – Gross**ALIC**

COA Code	ALIC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Land/Improvements – Gross [ALIC] represents land and improvements on land at acquisition cost. Land is not depreciated, but land improvements are normally depreciated over time.

Land/Improvements – Gross [ALIC] includes:

- Improvements in land (subject to depreciation)

Land/Improvements – Gross [ALIC] excludes:

- Land with natural resources in coal and oil companies (classified as Natural Resources – Gross [ANRC] or Land/Improvement – Gross [ALIC], depending on company reporting)
- Proved or unproved properties in oil and other mining companies (classified as Natural Resources – Gross [ANRC])
- Power plant/distribution establishment in utility companies (classified as Power Plant [AUTP])
- Property/land held for sale in construction, real estate, and construction companies (classified as Inventories – Finished Goods [AIFG] when reported other than as a part of tangible fixed assets, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Property held for future development and sale in real estate companies (classified as Inventories – Other [AIOT] or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Property held for future development and rent in real estate and construction companies (classified as Inventories – Work in Progress [AIWP] when reported as a part of tangible fixed assets)
- Property held for future development in companies other than real estate or construction companies (classified as Construction in Progress – Gross [ACPC])
- Real estate held for investments in real estate companies (classified as LT Investments – Other [ALTI] or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Property (after being used by the company) for sale when reported other than as a part of tangible fixed assets (classified as Other Long Term Assets [AOAS]. May be classified as Discontinued Operations Long-Term Assets [ADOA] when assets of the company are not delineated between current and non-current, or Other Property/Plant/Equipment [AOPC] when reported as a part of tangible fixed assets)
- Properties under lease (rental property) (classified as Leases – Gross [APLC])

Definition revised November 2011

Machinery/Equipment – Gross

AMEC

COA Code	AMEC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Machinery/Equipment – Gross [AMEC] represents the acquisition cost of machinery and other equipment (including delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, factory equipment, tools, etc.) in a company, before being reduced by accumulated depreciation.

Machinery/Equipment – Gross [AMEC] includes:

- Software (acquired/capitalized) as an integral part of computers and equipment to be operated
- Machinery/equipment capitalized under finance lease
- Gas pipeline facilities for long-distance transmission owned by gas utility companies (non-utility facility)
- Automobiles for own use in auto/truck manufacturers
- Government grants for acquisition of certain machinery/equipment

Machinery/Equipment – Gross [AMEC] excludes:

- Machinery/Equipment not in service (classified as Other Property/Plant/Equipment [AOPC])
- Properties under lease (rental property) (classified as Leases – Gross [APLC])
- Acquired software or other intangible assets when not associated with specific machinery or equipment and reported other than as part of tangible fixed assets (classified as Intangibles – Gross [AING])
- Capitalized development costs including software when reported other than as part of tangible fixed assets (classified as Intangibles, Gross [AING])
- Aircraft in aerospace companies when reported other than as a part of tangible fixed assets and assets that are not delineated between current and non-current (classified as Inventories – Finished Goods [AIFG])
- Aircraft engines in aerospace companies, when reported other than as a part of tangible fixed assets and assets that are not delineated between current and non-current (classified as Inventories – Work-in-Progress [AWIP])
- Prepayment/deposits for aircraft acquisition in airline transportation companies (classified as Construction in Progress – Gross [ACPC])
- Automobiles for sale by auto/truck manufacturers when reported other than as a part of tangible fixed assets and assets are not delineated between current and non-current (classified as Inventories – Finished Goods [AIFG])
- Power generation/power distribution equipment in electric utility companies (classified as Utility Plant [AUTP])
- Gas gathering, gas storage, or gas transmission equipment (classified as Utility Plant [AUTP])
- Properties under lease (rental property) (classified as Leases – Gross [APLC])

Definition revised June 2003

Construction in Progress – Gross

ACPC

COA Code	ACPC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Construction in Progress – Gross [ACPC] represents the cost of construction in progress of fixed assets for a company's own use. The cost of construction in progress is normally not depreciated until the fixed assets are completed and placed in production.

Fixed assets constructed by the company may include costs of materials and other resources consumed for construction.

However, Construction in Progress – Gross [ACPC] does not include the cost associated with projects for customers, which may be included as an inventory.

Construction in Progress – Gross [ACPC] includes:

- Work-in-progress of products to be sold when reported other than as a part of tangible fixed assets (classified as Inventories – Work-in-Progress [AIWP] when assets are not delineated between current and non-current)

Definition revised June 2003

Leases – Gross

APLC

COA Code	APLC
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial Insurance
Data Type	Asset

Leases – Gross [APLC] represents properties leased/rented to outside customers. It also includes tenant improvements.

Leases – Gross [APLC] excludes:

- Property in use under finance lease (eliminated from assets of leasing companies)

Definition revised June 2003

Natural Resources – Gross

ANRC

COA Code	ANRC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial
Data Type	Asset

Natural Resources – Gross [ANRC] represents the acquisition cost of natural resources that are subject to depletion for their consumption. It may include timberlands, oil reservoirs, as well as mineral extraction rights on properties.

Natural Resources – Gross [ANRC] includes:

- Mining rights, exploration rights of oil/gas
- Proved/unproved property
- Timbers grown (ready to be cut)
- Vineyards in winery companies
- Biological Assets

Natural Resources – Gross [ANRC] excludes:

- Mining property (equipment for mining) in mining companies (classified as Machinery/Equipment – Gross [AMEC])
- Oil and gas exploration equipment in oil and gas companies (classified as Machinery/Equipment – Gross [AMEC])
- Land portion of timberland (classified as Land/Improvement [ALIC])
- Logging roads for cutting timber (classified as Land/Improvement [ALIC])
- Crops, when reported other than as part of tangible fixed assets (classified as Inventories – Work-in-Progress [AIWP] when assets are not delineated between current and non-current)

Definition revised August 2011

Other Properties/Plant/Equipment – Gross

AOPC

COA Code	AOPC
Units	Millions
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Other Properties/Plant/Equipment – Gross [AOPC] represents gross property, plant, and equipment, other than those included in the following items:

- Buildings – Gross [APBC]
- Land/Improvements – Gross [ALIC]
- Machinery/Equipment – Gross [AMEC]
- Construction in Progress – Gross [ACPC]
- Leases – Gross [APLC]
- Natural Resources – Gross [ANRC]

Other Properties/Plant/Equipment – Gross [AOPC] includes:

- Property/plant/equipment not in service
- Capitalized interest expenses that may be assigned to the respective property
- “Other” fixed assets not clearly delineated by a reporting company

Other Properties/Plant/Equipment – Gross [AOPC] excludes:

- Deferred costs when reported other than as a part of tangible fixed assets (classified as Deferred Charges [ADFC])
- Capitalized costs for website development or product development when reported other than as a part of tangible fixed assets (classified as Intangibles, Gross [AING])
- Advance payments (to vendors/suppliers), reported in the non-current asset section, other than for tangible fixed assets (classified as Other Long Term Assets [AOAS], may be classified as Other Assets [AOAT] when assets of the company are not delineated between current and non-current)
- Property not in use when reported other than as a part of tangible fixed assets (classified as Other Long Term Assets [AOAS], may be classified as Other Assets [AOAT] when assets of the company are not delineated between current and non-current)
- Property for sale when reported other than as a part of tangible fixed assets (classified as Investments – Other [ALTI])
- Non-utility property in utility companies (classified as appropriate, may be Other Properties/Plant/Equipment - Gross [AOPC] if not specified)
- Nuclear fuel (classified as Utility Plant [AUTP])
- Power generation/power distribution equipment in electric utility companies (classified as Utility Plant [AUTP])
- Gas gathering, gas storage, gas transmission equipment (classified as Utility Plant [AUTP])

Definition revised June 2003

Property/Plant/Equipment, Total - Gross

APTC

COA Code	APTC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

Property/Plant/Equipment, Total – Gross [APTC], when fixed assets are reported before depreciation but without detailed delineation, represents the sum of:

- Buildings – Gross [APBC]
- Land/Improvements – Gross [ALIC]
- Machinery/Equipment – Gross [AMEC]
- Construction in Progress – Gross [ACPC]
- Leases – Gross [APLC]
- Natural Resources – Gross [ANRC]
- Other Property/Plant/Equipment – Gross [AOPC]

Items included in Property/Plant/Equipment, Total – Gross [APTC] are assumed to be used for operations. Non-operational fixed assets are classified as Other Long Term Assets [AOAS] or Other Assets [AOAT], depending on company's reporting practices.

Property/Plant/Equipment Total – Gross [APTC] excludes:

- Assets of discontinued operations (classified as Discontinued Operations – Long-Term Assets [ADTA] when reported other than as part of tangible fixed assets)
- Assets acquired for sale instead of own use (classified as Inventories – Other [AIOT])

Definition revised June 2003

Accumulated Depreciation, Total

ADEP

COA Code ADEP

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

Accumulated Depreciation, Total [ADEP] represents an aggregate of accumulated depreciation to each of the fixed assets, if any, included in the following items:

- Buildings – Gross [APBC]
- Land/Improvements – Gross [ALIC]
- Machinery/Equipment – Gross [AMEC]
- Construction in Progress – Gross [ACPC]
- Leases – Gross [APLC]
- Natural Resources – Gross [ANRC]
- Other Property/Plant/Equipment – Gross [AOPC]

Fixed assets acquired are recorded at their book values and gradually disseminated as expenses upon their usage throughout the useful life of each asset.

Due to the nature of Accumulated Depreciation, Total [ADEP] as a contra account to assets, it is always a negative figure.

Accumulated Depreciation, Total [ADEP] includes:

- Amortization of capitalized fixed assets under finance lease
- Depreciation of fixed assets leased as rental property
- Depletion of consumable natural resources
- Asset impairment as extraordinary diminution of value of fixed assets

Accumulated Depreciation, Total [ADEP] excludes:

- Properties for sale or as investments (classified as LT Investments – Other [ALTII])
- Properties under construction and not employed for production (classified as Construction in Progress – Gross [ACPC])
- Properties used up and retired (classified as Other Long Term Assets [AOAS] when reported other than as a part of tangible fixed assets, or Other Assets [AOAT] when assets of the company are not delineated between current and non-current)
- Fixed assets under discontinued operations (classified as a part of Discontinued Operations – LT Asset [ADOA] when reported other than as a part of tangible fixed assets)
- Depreciation/amortization of nuclear fuel in utility companies (classified as Utility Plant Accumulated Depreciation [AUPT])

Definition revised June 2003

Property/Plant/Equipment, Total – Net

APPN

COA Code	APPN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance, Utility, Industrial, Banks
Data Type	Assets

Property/Plant/Equipment, Total – Net [APPN] normally represents Property/Plant/Equipment, Total – Gross [APTC] reduced by Accumulated Depreciation, Total [ADEP]. However, when a company reports its fixed assets net of accumulated depreciation, fixed assets are compiled using Property/Plant/Equipment, Total – Net [APPN].

Property/Plant/Equipment, Total – Net [APPN] may include land, buildings, machinery, furniture, tools, natural resources, leases, and construction in progress. Additionally, other categories of asset items may be classified as “Property and Equipment”, depending upon the company’s business.

Definition revised June 2003

Goodwill, Gross

AGWG

COA Code	AGWG
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Goodwill, Gross [AGWG] represents the excess of purchase price over the fair market value of net assets acquired. Goodwill may consist of certain rights or privileges, but it is not specifically identifiable and it is assumed to have such value for a significant period after the acquisition.

Negative goodwill is generally considered as a good deal by the purchasing company and added to shareholders' equity.

Goodwill, Gross [AGWG] excludes:

- Intangible fixed assets (classified as Intangibles, Gross [AING])
- Deferred costs, such as organization costs or pre-opening costs (classified as Deferred Charges [ADFC])

Definition revised June 2003

Accumulated Goodwill Amortization

AAGA

COA Code	AAGA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Accumulated Goodwill Amortization [AAGA] represents accumulated amortization of goodwill acquired through mergers according to the Purchase Method. Due to the nature of Accumulated Goodwill Amortization [AAGA] as a contra account to assets, it is always a negative figure. Upon the institution of SFAS 142 (which took effect in January 2002), goodwill ceased to be amortized, and may only be written off if it is impaired.

Definition revised June 2003

Goodwill, Net

AGWI

COA Code	AGWI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Asset

Goodwill, Net [AGWI] represents Goodwill, Gross [AGWG] reduced by Accumulated Goodwill Amortization [AAGA]. When a company reports its goodwill, net of accumulated amortization, the net figure is directly assigned to Goodwill, Net [AGWI] and neither Goodwill, Gross [AGWG] nor Accumulated Goodwill Amortization [AAGA] is used.

Goodwill, Net [AGWI] includes:

- Negative goodwill (reported as a part of total assets)

Goodwill, Net [AGWI] excludes:

- Intangible fixed assets (acquired or capitalized) (classified as Intangibles, Gross [AING] when amortization of intangibles is present, and Intangibles, Net [AINT] in the absence of the amortization)
- Acquired licenses, patents (classified as Intangibles, Gross [AING] when amortization of intangibles is present, and Intangibles, Net [AINT] in the absence of the amortization)

- (Capitalized) Computer software, broadcasting licenses, dry-docking rights, covenants (classified as Intangibles, Gross [AING] when amortization of intangibles is present, and Intangibles, Net [AINT] in the absence of the amortization)
- (Deferred) Organization costs (classified as Deferred Charges [ADFC])

Definition revised June 2003

Intangibles, Gross

AING

COA Code	AING
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Intangibles, Gross [AING] consists of patents, copyrights, franchises, goodwill, trademarks, trade names, secret processes, and organization costs. Intangibles, Gross [AING] represents the gross amount of intangibles before being reduced by Accumulated Intangible Amortization [AAMT]. If the company reports a net figure, it is classified as Intangibles, Net [AINT].

Intangibles, Gross [AING] excludes:

- Intangible assets capitalized (classified as Intangibles, Net [AINT])

Definition revised June 2003

Accumulated Intangible Amortization

AAMT

COA Code	AAMT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Accumulated Intangible Amortization [AAMT] represents accumulated amortization against intangible fixed assets. Intangible fixed assets acquired are expensed over the useful life of each asset, and amortization of each intangible asset is included in Accumulated Intangible Amortization [AAMT].

Amortization to be included in Accumulated Intangible Amortization [AAMT] should match that included in Intangibles, Gross [AING].

Due to the nature of Accumulated Intangible Amortization [AAMT] as a contra account to assets, Accumulated Intangible Amortization [AAMT] is always a negative figure.

Accumulated Intangible Amortization [AAMT] includes:

- Impairment of Intangible Assets, when reported together with Accumulated Intangible Amortization as a contra to Intangibles, Gross [AING].

Definition revised September 2009

Intangibles, Net

AINT

COA Code	AINT
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Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance, Utility, Industrial, Banks
Data Type	Asset

Intangibles, Net [AINT] represents Intangibles, Gross [AING] reduced by Accumulated Intangible Amortization [AAMT]. Intangibles, Net [AINT] is utilized when the company does not provide Intangibles, Gross [AING].

Intangibles consist of patents, copyrights, franchises, goodwill, trademarks, trade names, secret processes, and organization costs.

Intangibles, Net [AINT] includes:

- Capitalized software/website development costs (not specific to certain machinery)
- Capitalized costs for FCC licenses in telecommunications/broadcasting companies
- Prepayments for licenses
- Franchising costs
- Capitalized research and development costs, if any
- Costs for pictures/films/DVD libraries in movie/entertainment companies
- Broadcasting rights/broadcasting licenses/cable franchises
- Costs for acquisition of prospective customer lists
- Costs of FCC licenses in broadcasting, satellite, and wireless communication service companies
- Mortgage servicing rights acquired in banking and financial services companies
- Water usage/access rights in water utility companies

Intangibles, Net [AINT] excludes:

- Goodwill or acquisition costs in excess of market value of acquired assets (classified as Goodwill, Net [AGWI])
- Deferred charges, such as bond issuance expenses, bond placement costs, borrowing costs, and other financing costs (classified as Deferred Charges [ADFC])
- Deferred charges such as organization costs/set-up costs/reorganization costs (classified as Deferred Charges [ADFC])
- Software (acquired or capitalized) for specific machinery when reported as part of tangible fixed assets (classified as Machinery/Equipment – Gross [AMEC])
- Rights to extract minerals such as gold, coal, gas, oil, etc when reported other than as a part of tangible fixed assets (classified as Natural Resources – Gross [ANRC])

Definition revised September 2010

Utility Plant

AUTP

COA Code	AUTP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility

Data Type	Asset
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Utility Plant [AUTP] represents the gross amount of fixed assets employed by utility companies in the production of the utility, such as electric plants, distribution facilities of electricity, gas or water, etc.

Utility Plant [AUTP] includes:

- Electric power plants
- Electricity distribution installation
- Nuclear fuel in use
- Alternative power generating plants (thermal)
- Gas plants
- Gas distribution installation
- Water distribution installation
- Waste water treatment facilities in water utility companies

Utility Plant [AUTP] excludes:

- Utility plant under construction (classified as Construction in Progress – Gross [ACPC])
- Land that is used for power plants that is not subject to depreciation and usually classified as a non-utility fixed asset (classified as Land/Improvements – Gross [ALIC])
- Production facilities for propane gas (propane gas sold in canisters is not subject to utility regulations and classified as non-utility fixed assets) (classified as Machinery/Equipment – Gross [AMEC])
- Ships for gas transportation (classified as Machinery/Equipment – Gross [AMEC])
- Gas exploration facilities that may be owned by a gas utility company (classified as Machinery/Equipment – Gross [AMEC])
- Telecommunication facilities in electric utility companies (classified as Machine/Equipment – Gross [AMEC])

Definition revised June 2003

Utility Plant Accumulated Depreciation

AUPD

COA Code	AUPD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Utility Plant Accumulated Depreciation [AUPD] represents accumulated depreciation against Utility Plant [AUTP]. Accumulated depreciation included in Utility Plant Accumulated Depreciation [AUPD] should match that included in Utility Plant [AUTP].

Due to the nature of Utility Plant Accumulated Depreciation [AUPD] as a contra account to asset, Utility Plant Accumulated Depreciation [AUPD] is always a negative figure.

Utility Plant Accumulated Depreciation [AUPD] includes:

- Accumulated depreciation of nuclear fuel
- Accumulated depreciation of electric power plants

- Accumulated depreciation of electricity distribution installation
- Accumulated depreciation of nuclear fuel in use
- Accumulated depreciation of alternative power generating plants (thermal)
- Accumulated depreciation of gas plants
- Accumulated depreciation of gas distribution installation
- Accumulated depreciation of water distribution installation
- Accumulated depreciation of waste water treatment facilities in water utility companies

Definition revised November 2003

Utility Plant, Net

AUPN

COA Code	AUPN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Utility Plant, Net [AUPN] represents Utility Plant [AUP] reduced by Utility Plant Accumulated Depreciation [AUPD]. Utility Plant [AUP] is limited to the unique fixed assets that are employed for electric generation, distribution of electricity, gas, water, or any other regulated resources.

Utility Plant, Net [AUPN] excludes:

- Decommissioning funds when not reported as a part of utility plant (investment funds that are designated for decommissioning a nuclear power plant and classified as LT Investments – Other [ALTI])

Definition revised June 2003

Exploration & Production

AEXP

COA Code	AEXP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Exploration & Production [AEXP] represents costs incurred in the exploration for and production of oil. Exploration & Production [AEXP] has been used historically, but is being discontinued.

Definition revised June 2003

Accumulated Depletion

ADPL

COA Code	ADPL
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Accumulated Depletion [ADPL] represents the accumulated value of erosion of land over its useful life. Accumulated Depletion [ADPL] has been used historically, but is being discontinued.

Definition revised June 2003

Total Utility Plant, Net

SUPN

COA Code	SUPN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Asset

Total Utility Plant, Net [SUPN] represents Total Utility Plant [AUP] reduced by Accumulated Depreciation [AUPD].

Definition revised June 2003

LT Investment – Affiliate Companies

AEQI

COA Code	AEQI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

LT Investment – Affiliate Companies [AEQI] represents long-term investment in securities (loans, bonds, and equity) of affiliate companies, where the affiliation may be defined as associated companies, joint ventures, and unconsolidated subsidiaries.

Associated companies are usually defined as those where the shareholding company may have a significant influence on decision making in the affiliated company. It usually requires approximately 20% of shareholding to have a significant influence, although the percentage figure is not an absolute criterion.

LT Investment – Affiliate Companies [AEQI] includes:

- Advances to affiliated companies
- Investments in affiliated companies
- Investments in group companies/subsidiaries when financial statements of the parent company are not consolidated
- Investments in a parent company
- Joint ventures

LT Investment – Affiliate Companies [AEQI] excludes:

- Receivables (classified as Accounts Receivable – Trade, Gross [AARG] or Notes Receivable – Long Term [ALTR], depending on the type of receivable)
- Investments in own shares, when such item is reported as an investment by a company (classified as Other Current Assets [AOCA] or Other Long Term Assets [AOAS], may be classified as Other Assets [AOAT] when assets of a company are not delineated between current and non-current)

Definition revised June 2003

Long-Term Investments – Other

ALTI

COA Code	ALTI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Asset

Long-Term Investments – Other [ALTI] represents long-term investments with maturities of one year or longer. It also includes special funds such as pension funds.

When a company reports its assets according to SFAS 115, Accounting for Certain Investments in Debt and Equity Securities, investment securities may be classified as “available for sale” and “held to maturity”. In such cases, investments may include short-term (classified as Short-Term Investments [ASTI]) as well as long-term maturities.

Long-Term Investments – Other [ALTI] includes:

- Investment securities/loans in insurance companies
- Investment assets other than trading account assets in investment services and miscellaneous financial service companies
- Land for sale in real estate operations companies
- Lease investments
- Decommissioning funds in utility companies
- Investment assets of a short-term nature when assets of a company are not delineated between current and non-current
- Financial Derivatives for Financial Companies

Long-Term Investments – Other [ALTI] excludes:

- Commercial paper discounted as investments (classified as Notes Receivable – Long-Term [ALTR] when assets of a company are delineated between current and non-current)
- Investments in affiliated companies (classified as LT Investment – Affiliated Companies [AEQI])
- Collateralized mortgage obligations (CMO) and mortgage-backed securities in real estate operations companies (treated as loans to customers and classified as Notes Receivable – Long-Term [ALTR] when assets of a company are delineated between current and non-current)
- Receivables on investment income when assets of a company are not delineated between current and non-current (classified as Other Long-Term Assets [AOAS])
- Loans to customers in non-banking financial service and real estate operations companies (classified as Notes Receivable – Long-Term [ALTR] when assets of a company are delineated between current and non-current)
- Restricted Investments – if listed in the Long term Asset section. (Classified as Restricted Cash Long Term Assets [ARCL].)

Definition revised January 2011

Long-Term Investments**SINV**

COA Code	SINV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Long-Term Investments [SINV] represents the sum of LT Investments – Affiliate Companies [AEQI] and LT Investments – Other [ALTI].

Definition revised June 2003

Insurance Receivables**APRE**

COA Code	APRE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Asset

Insurance Receivables [APRE] represents receivables from policyholders, agencies, and other operating parties in insurance companies, but excludes receivables from reinsurers.

Insurance Receivables [APRE] includes:

- Premiums receivable from policyholders
- Due from policyholders, agencies, brokers
- Provision for doubtful receivables (as a negative figure)

Insurance Receivables [APRE] excludes:

- Receivables from reinsurers (recovery of claims paid or commissions paid) or prepayment to reinsurers (prepayment of premiums ceded to reinsurers) (classified as Reinsurance – Asset [ARII])
- Investment income receivable (classified as Accrued Investment Income [AAIL])
- Loans receivable (classified as LT Investments – Other [ALTI])

Definition revised June 2003

Notes Receivable – Long-Term**ALTR**

COA Code	ALTR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Insurance, Utility

Data Type Asset

Notes Receivable – Long Term [ALTR] represents long-term notes receivable, excluding the current portion of the long-term receivables. It also represents all other long term receivables reported in the Non-current Assets section. When a company reports its assets without segregation between current and non-current, all notes receivable are classified as Notes Receivable – Long Term [ALTR].

Notes Receivable – Long Term [ALTR] includes:

- Long Term Accounts and Notes receivable reported in Non-current Assets section
- Long Term Capital/Finance receivables
- Long Term Guarantee receivables
- Long Term Lease receivables
- Other Long Term receivables
- Notes receivable for companies that do not segregate between current and non-current assets

Notes Receivable – Long Term [ALTR] excludes:

- Loans receivable in insurance companies (classified as LT Investments – Other [ALTI])
- Insurance receivable and Premium Notes receivable in insurance companies (classified as Insurance Receivables [APRE])
- Notes receivable in investment services, miscellaneous financial services and other non-banking financial service companies (classified as Notes Receivables – Short-Term [ASTR] when reported as a part of current assets)
- Notes receivable in real estate operations which are treated as mortgage loans to customers (classified as Notes Receivables – Short-Term [ASTR])

Definition revised January 2009

Deferred Charges

ADFC

COA Code ADFC

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Insurance, Utility

Data Type Asset

Deferred Charges [ADFC] represents prepaid expenses other than for operations. Such expenses may be deferred and amortized in later years.

Certain deferred charges, such as debt issuance expenses, may be deferred as an asset and amortized during the life of related debt instruments. However, a similar item, such as debt discounts, may be amortized as an additional interest expense and the remaining balance may be reported as a contra item to related debts outstanding instead of as a deferred charge.

Deferred Charges [ADFC] includes:

- Deferred financing costs, deferred debt issuance costs, deferred loan expenses

Deferred Charges [ADFC] excludes:

- Prepayment for inventory purchases (classified as a related inventory item such as Inventories – Finished Goods [AIFG] Inventories – Raw Materials [AIMR], etc.)

- Prepayment for purchase of fixed assets when reported as a part of tangible fixed assets, or as a part of non-current assets but not as a part of tangible fixed assets (classified as Construction in Progress [ACPC])
- Prepayment for pension benefits or any employment-related items such as post-retirement health benefits (classified as Pension Benefits – Overfunded [APBO])
- Taxes recoverable (finite receivable) (classified as Receivables – Other [AORC] when reported as a part of current assets, or Other Long-Term Assets [AOAS] when reported as a part of non-current assets)
- Deferred tax assets (estimated receivable) (classified as Deferred Income Tax – Long-Term Asset [ADTA])
- Deferred acquisition costs (classified as Goodwill, Gross [AGWG] when amortization of goodwill is present, and Goodwill, Net [AGWI] in the absence of the amortization)
- Decommissioning funds in utility companies (classified as LT Investments – Other [ALTI])
- Deferred development costs (classified as Intangibles, Gross [AING] when amortization of intangibles is present and Intangibles, Net [AINT] in the absence of the amortization)
- Deferred royalty payments, deferred commissions paid, deferred consulting fees paid, or other operating expenses (classified as Prepaid Expenses [APPY] when assets of a company are delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])
- Deferred or prepaid interest expenses (classified as Prepaid Expenses [APPY] when assets of a company are delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])

Definition revised June 2003

Pension Benefits – Overfunded

APBO

COA Code	APBO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Pension Benefits – Overfunded [APBO] represents overfunded pension benefits. When a company uses the Defined Benefit Method, regularly funded pension contribution may generate gains such that the fair market value of plan assets exceeds the accumulated benefit obligation. These excess benefits remain on the balance sheet as Pension Benefits – Overfunded [APBO]. The accumulated benefit obligation is the present value of pension benefits earned as of the balance sheet date based on current salaries.

Pension Benefits – Overfunded [APBO] includes:

- Prepaid pension costs
- Pension assets

Definition revised June 2003

Deferred Income Tax – Long-Term Asset

ADTA

COA Code	ADTA
Units	Millions
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Deferred Income Tax – Long-Term Asset [ADTA] represents credits that are being applied to income taxes that will be paid in future years.

Deferred Income Tax – Long-Term Asset [ADTA] excludes:

- Prepaid taxes, where such obligation to tax authorities is confirmed and differentiated from estimated deferred tax assets (classified as Prepaid Expenses [APPY] when assets of a company are not delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])
- Taxes recoverable (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current, otherwise Other Long-Term Assets [AOAS])

Definition revised June 2003

Discontinued Operations – LT Asset

ADOA

COA Code	ADOA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Discontinued Operations – LT Asset [ADOA] represents long-term assets of discontinued operations. Such assets in discontinued operations may be subject to disposition in the future or deployed for other operations.

When a company does not delineate between current and non-current assets, all assets under discontinued operations are classified as Discontinued Operations – LT Asset [ADOA].

Discontinued Operations – LT Asset [ADOA] includes:

- Assets held for sale/disposal/disposition, when reported as part of discontinued operations or when not classified as either current or non-current assets held for sale and outside the ordinary course of business
- Property, plant, and equipment for sale, after usage (classified as Other Long Term Assets [AOAS], may be classified as Discontinued Operations – LT Asset [ADOA] when assets of a company are not delineated between current and non-current)

Discontinued Operations – LT Asset [ADOA] excludes:

- Property for sale as an investment (classified as LT Investments – Other [ALT])

Definition revised November 2011

Restricted Cash – Long-Term

ARCL

COA Code	ARCL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility

Data Type	Asset
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Restricted Cash – Long-Term [ARCL] represents cash or cash equivalents that are prepared for specific purposes, subject to long-term restrictions, and not readily available for operational uses.

When a company does not delineate between current and non-current assets, all restricted cash is classified as Restricted Cash – Long-Term [ARCL].

Restricted Cash – Long-Term [ARCL] includes:

- Cash held in escrow
- Cash pledged as collateral
- Restricted Investment – If reported in the Long Term Assets

Restricted Cash – Long-Term [ARCL] excludes:

- Cash restricted for operating purposes such as cash/securities in escrow for payment of guarantees in securities brokerage activities (classified as Other Long-Term Assets [AOAS])

Definition revised May 2005

Other Long-Term Assets

AOAS

COA Code	AOAS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Other Long-Term Assets [AOAS] represents “other long-term assets” not included in:

- Deferred Charges [ADFC]
- Pension Benefits – Overfunded [APBO]
- Deferred Income Tax – Long-Term Asset [ADTA]
- Discontinued Operations – LT Asset [ADOA]
- Restricted Cash – Long-Term [ARCL]

Other Long-Term Assets [AOAS] includes:

- Advances to distributors/officers/employers
- Cash surrendered
- Customer deposits (long-term)
- Prepaid expenses (long-term)
- Security deposits (i.e., for renting)
- Unpaid capital/subscriptions receivable
- Financial Derivatives for Non-Financial Companies

Other Long-Term Assets [AOAS] excludes:

- Non-trade, long-term accounts and notes receivable (classified as Long-Term Notes Receivable [ALTR])
- Trade receivables from affiliates (classified as Accounts Receivable, Trade – Net [AACR] or , Accounts Receivable, Trade – Gross [AARG] when reported with a provision for doubtful accounts and when assets of a company are not delineated between current and non-current, or Notes Receivable – Long-Term [ALTR] when reported as part of non-current assets)
- Receivables/dues from affiliates that are not considered as trade receivables and short-term (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current or Notes Receivable – Long-Term [ALTR] when reported as part of non-current assets)
- Receivables/dues from affiliates not considered as trade receivable and long-term (classified as Notes Receivable – Long-Term [ALTR])
- Receivables from or loans to employees/officers (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current or Notes Receivable – Long-Term [ALTR] when reported as part of non-current assets)
- Accrued interest income (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current or Notes Receivable – Long-Term [ALTR] when reported as part of non-current assets)
- Decommissioning trust funds (classified as LT Investments – Other [ALTI])
- Deposits/advances for equipment purchase (classified as Construction in Progress – Gross [ACPC])
- Deposits/advances for purchase of inventories when assets of a company are not delineated between current and non-current (classified as related inventory, such as Inventories – Finished Goods [AIFG] for merchandise, Inventories – Raw Materials [AIMR], or Inventories – Other [AIOT] when not specified to any specific inventory)
- Deposits with other banks when assets of a company are not delineated between current and non-current (classified as Cash [ACSH] or Cash & Cash Equivalents [ACAE])
- Derivative assets/instruments/securities for hedging/interest rate swap when assets of a company are not delineated between current and non-current (classified as Long-Term Investments – Other [ALTI])
- Property held for resale (classified as Inventory – Finished Goods [AIFG] when assets of a company are not delineated between current and non-current for dealing properties, LT Investments – Other [ALTI] for non-dealing properties)
- Insurance-related receivables in insurance companies (classified as Insurance Receivables [APRE])
- Receivables in relation to claims for insurance (such as insurance claims receivable, or life insurance value receivable for employees) in non-insurance companies (classified as Receivables – Other [AORC] when assets of a company are not delineated between current and non-current or Notes Receivable – Long-Term [ALTR])
- Land for development in construction service and real estate operations companies (classified as Inventories – Raw Materials [AIMR] when reported as a part of inventories in the asset section)
- Land for development in companies other than construction services and real estate operations (classified as Construction in Progress [ACPC] when reported as a part of tangible fixed assets)

Definition revised June 2003

Other Long-Term Assets, Total

SOLA

COA Code	SOLA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility

Data Type Asset

Other Long-Term Assets, Total [SOLA] represents the sum of:

- Deferred Charges [ADFC]
- Pension Benefits – Overfunded [APBO]
- Deferred Income Tax – Long-Term Asset [ADTA]
- Discontinued Operations – Long-Term Asset [ADOA]
- Restricted Cash – Long-Term [ARCL]
- Other Long-Term Assets [AOAS]

Definition revised June 2003

Deferred Policy Acquisition Costs

ADPA

COA Code ADPA
 Units Millions
 Annual History Since 1983
 Quarterly History Since 1989
 COA Type Insurance
 Data Type Asset

Deferred Policy Acquisition Costs [ADPA] represents varying costs related to the acquisition of insurance contracts that are deferred and amortized over the respective policy terms.

Definition revised June 2003

Securities/Indebtedness of Related Party

ARPI

COA Code ARPI
 Units Millions
 Annual History Since 1983
 Quarterly History Since 1989
 COA Type Insurance
 Data Type Asset

Securities/Indebtedness of Related Party [ARPI] represents securities of, or lending to, related parties, where such related parties include officers, directors, or employees, but not affiliated companies. Due to the relationship between a parent company and its affiliated companies, transactions between the two are delineated from other transactions.

Securities/Indebtedness of Related Party [ARPI] excludes:

- Trading account assets, debt securities, equity securities, policy loans, and other operating investment assets (classified as LT Investments – Other [ALTI])
- Investments in and advances to affiliates (classified as LT Investments – Affiliate Companies [AEQI])

Definition revised June 2003

Accrued Investment Income**AAII**

COA Code	AAII
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Asset

Accrued Investment Income (AAII) represents investment income accrued, but not yet received. Investment income in insurance companies is an integral part of operating revenue.

Definition revised June 2003

Reinsurance – Asset**ARII**

COA Code	ARII
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Asset

Reinsurance – Asset [ARII] represents receivables from reinsurers, where a company assumed risks on insurance policies ceded by other insurance companies.

Reinsurance – Asset [ARII] includes:

- Due from reinsurers
- Claims recoverable from reinsurers
- Commissions recoverable from reinsurers
- Prepaid premiums ceded to reinsurers

Definition revised June 2003

Separate Accounts – Assets**ASAC**

COA Code	ASAC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Asset

Separate Accounts – Assets [ASAC] represents assets of contra accounts for transactions on segregated funds. Segregated funds are established for an insurance company to manage certain investment assets on behalf of its clients. In managing such segregated funds, income from the funds is directly transferred to the clients and the insurance company earns commissions on managing such funds for customers.

Definition revised June 2003

Interest Receivable**AIRC**

COA Code	AIRC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Interest Receivable [AIRC] represents interest income accrued, but not yet received, on loans and other investments of commercial banks. Interest income is an integral part of operating revenues for in commercial banks.

Definition revised June 2003

Other Real Estate Owned**AORE**

COA Code	AORE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Asset

Other Real Estate Owned [AORE] represents real estate owned by banks, but not for their own use.

Other Real Estate Owned [AORE] includes:

- Real estate foreclosed/repossessed
- Real estate held for sale as an investment

Other Real Estate Owned [AORE] excludes:

- Real property for own use or for renting (classified as Property/Plant/Equipment – Gross [APTC])
- Mortgage loans on real property (classified as Total Gross Loans [ATGL])

Definition revised June 2003

Other Assets**AOAT**

COA Code	AOAT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Other Assets [AOAT] represents assets not classified as:

- Securities/Indebtedness of Related Party [ARPI] – Insurance only
- Accrued Investment Income [AII] – Insurance only
- Reinsurance – Assets [ARII] – Insurance only
- Separate Accounts – Assets [ASAC] – Insurance only
- Interest Receivable [AIRC] – Banking only
- Other Real Estate Owned [AORE] – Banking only

Other Assets [AOAT] is used to represent all other assets when assets of a company are not delineated between current and non-current.

Other Assets [AOAT] excludes:

- Property/equipment on lease (not subject to finance lease agreement) (classified as a component of Property/Plant/Equipment – Total, Gross [APPN])
- Assets held for sale/disposal/disposition, when reported as part of discontinued operations or when not classified as either current or non-current assets held for sale and outside the ordinary course of business (classified as Discontinued Operations – Long-Term Assets [ADOA])
- Assets held for sale in real estate operations and construction service companies (classified as Inventories – Finished Goods [AIFG] when assets of a company are not delineated between current and non-current)
- Deferred charges such as debt issuance costs, deferred financing costs, or unamortized debt discounts (classified as Deferred Charges [ADFC])
- Advance payments for fixed asset acquisition (classified as Construction in Progress, Gross [ACPC])
- Cash in escrow in companies other than banks (classified as Restricted Cash – Current [ARCA] or Restricted Cash – Long Term [ARCL])
- Costs of policy acquisition in insurance companies (classified as Deferred Policy Acquisition Costs [ADPA])
- Credit card loans in consumer financial service companies (classified as Notes Receivable – Short-Term [ASTR] when reported as a part of current assets or Notes Receivable – Long-Term [ALTR] when assets of a company are not delineated between current and non-current)
- Credit card loans/receivables in insurance companies (classified as LT Investments – Other [ALTI])
- Credit loss allowances to credit card loans in consumer financial services (classified as Notes Receivable – Short-Term [ASTR] as a negative or Notes Receivable – Long Term [ALTR], depending on the company's report)

Definition revised November 2011

Other Assets, Total SOAT

COA Code	SOAT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Other Assets, Total [SOAT] represents the sum of:

- Securities/Indebtedness of Related Party [ARPI] – Insurance only

- Accrued Investment Income [AII] – Insurance only
- Reinsurance – Assets [ARII] – Insurance only
- Separate Accounts – Assets [ASAC] – Insurance only
- Interest Receivable [AIRC] – Banking only
- Other Real Estate Owned [AORE] – Banking only
- Other Assets [AOAT] for all industries

Other Assets, Total [SOAT] is defined by Thomson Reuters as those not included in:

- Total Current Assets [ATCA] – Industrial and Utility
- Other Earning Assets, Total [SOEA] – Banking only
- Property/Plant/Equipment, Total – Net [APPN] – all industries
- Goodwill, Net [AGWI] – all industries
- Intangibles, Net [AINT] – all industries
- Total Utility Plant, Net [SUPN] – Utility only
- Long-Term Investments [SINV] – all industries
- Insurance Receivables [APRE] – Insurance only
- Notes Receivable – Long-Term [ALTR] – Industrial, Insurance, Utility
- Other Long-Term Assets, Total [SOLA] – all industries
- Deferred Policy Acquisition Costs [ADPA] – Insurance only

Definition revised June 2003

Total Assets

ATOT

COA Code	ATOT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Total Assets [ATOT] represents the total assets of a company, which is the sum of:

- Total Current Assets [ATCA] – Industrial and Utility
- Cash & Due From Banks [ACDB] – Banking only
- Other Earning Assets, Total [SOEA] – Banking only
- Net Loans [ANTL] – Banking only
- Property/Plant/Equipment, Total – Net [APPN] – all industries
- Goodwill, Net [AGWI] – all industries
- Intangibles, Net [AINT] – all industries

- Total Utility Plant, Net [SUPN] – Utility only
- Long-Term Investments [SINV] – all industries
- Insurance Receivables [APRE] – Insurance only
- Notes Receivable – Long-Term [ALTR] – Industrial, Insurance, Utility
- Other Long-Term Assets, Total [SOLA] – all industries
- Deferred Policy Acquisition Costs [ADPA] – Insurance only
- Other Assets, Total [SOAT] – all industries

Definition revised September 2005

Accounts Payable

LAPB

COA Code	LAPB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Utility, Insurance
Data Type	Liability

Accounts Payable [LAPB] represents balances owed to suppliers for materials and merchandise acquired on an open account.

Accounts Payable [LAPB] includes:

- Accounts payable to joint ventures, partnerships
- Accrued interest, interest payable in commercial banks
- Bills Payable reported as part of Trade/Accounts Payable
- Payable to/due to related parties (when reported as part of Trade/Accounts Payable)
- Payable to/due to affiliates (when reported as part of Trade/Accounts Payable)
- Payable to/due to associates (when reported as part of Trade/Accounts Payable)

Accounts Payable [LAPB] excludes:

- Taxes payable (classified as Income Taxes Payable [LTXP])
- Taxes other than income taxes payable (classified as Accrued Expenses [LAEX])
- Wages payable, rent, interest payable (classified as Accrued Expenses [LAEX])
- Dividends payable (classified as Dividends Payable [LDPB])
- Payables to officers, shareholders and other related parties (classified as Accrued Expenses [LAEX])
- Payable to/due to related parties (when reported outside of Trade/Accounts Payable) [LOPB]
- Payable to/due to affiliates (when reported outside of Trade/Accounts Payable) [LOPB]
- Payable to/due to associates (when reported outside of Trade/Accounts Payable) [LOPB]
- Accounts Payable and Accrued Expenses (not separated) (classified as Payables/Accrued [LPBA])
- Excess billing over projects completed in construction service companies (classified as Other Current Liabilities [LOCL])

- Excess billing over projects completed in construction companies (as an asset) (classified as Inventory – Work in Progress [AIWP])
- Notes/mortgage payable (classified as Notes Payable/Short Term Debt [LSTD])

Definition revised August 2013

Payable/Accrued

LPBA

COA Code	LPBA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Payable/Accrued [LPBA] is used when trade Accounts Payable [LAPB] and Accrued Expenses [LAEX] are not delineated by a company.

Payable/Accrued [LPBA] excludes:

- (Trade) Accounts payable to suppliers and other trading partners (classified as Accounts Payable [LAPB])
- Accrued expenses, such as interest accrued/payable, wages/salaries accrued/payable, accrued compensation to employees, rent, etc. (classified as Accrued Expenses [LAEX])
- Dividends payable (common or preferred) (classified as Dividends Payable [LDPB])
- Notes/mortgage payable (classified as Notes Payable/Short Term Debt [LSTD])
- Interest payable/accrued interest in financial service companies (classified as Accounts Payable [LAPB])

Definition revised June 2003

Accrued Expenses

LAEX

COA Code	LAEX
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Accrued Expenses [LAEX] represents operational expenses accrued, but not yet paid. As current liabilities, such expenses are expected to be paid within one year or one operating cycle, whichever is longer.

Accrued Expenses [LAEX] includes:

- Interest payable, accrued interest expenses in companies other than commercial banks
- Accrued insurance expenses, accrued advertising expenses
- Wages/salaries payable, accrued payroll, payroll taxes payable, accrued compensation expenses, accrued profit sharing
- Income real estate taxes, accrued property taxes (other than income taxes)

- Professional fees payable, royalties payable
- Rent payable

Accrued Expenses [LAEX] excludes:

- Accrued interest expenses, interest payable in commercial banks (classified as Accounts Payable [LAPB])
- Leases payable, mortgage payable (long-term lease financing) (classified as Notes Payable/Short-Term Debt [LSTD])
- Deferred income tax liability – current (classified as Deferred Income Tax – Current Liability [LDTC])
- Accrued income taxes (classified as Income Taxes Payable [LTXP])

Definition revised June 2003

Policy Liabilities

LPLR

COA Code	LPLR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Policy Liabilities [LPLR] represents payables for claims and losses to policyholders, and other liabilities directly related to insurance policies assumed. However, Policy Liabilities [LPLR] is limited to liabilities where the amounts of claims and losses are already confirmed.

Policy Liabilities [LPLR] includes:

- Claims outstanding, unpaid claims and losses, claims and losses payable (to policyholders) – accident, health, life benefits, etc.
- Claims adjustment expenses payable
- Annuity benefits payable
- Accumulated dividends to policyholders

Policy Liabilities [LPLR] excludes:

- Payables to reinsurers (classified as Reinsurance – Liability [LRII])
- Reserve for future policy benefits on life policies and annuity in life insurance companies (classified as Insurance Reserve [LINR])
- Unearned/unexpired premiums (classified as Unearned Premium/Unearned Revenue [LUPR])
- Technical/mathematical provision (classified as Insurance Reserve [LINR])

Definition revised June 2003

Insurance Reserves

LINR

COA Code	LINR
Units	Millions
Annual History	Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Liability

Insurance Reserves [LINR] represents reserves for policy benefits under actuarial assumptions on insurance policies. This reserve is usually required in long-term insurance policies, such as life or in annuity management plans.

Insurance Reserves [LINR] includes:

- Life insurance benefits reserve
- Technical reserves, which is a broader definition of insurance-related reserves on the basis of actuarial computation

Insurance Reserves [LINR] excludes:

- Reserve for unearned premium (classified as Unearned Premium/Unearned Revenue [LUPR])
- Outstanding claims and losses, unpaid claims and losses, reserve for claims and losses, premium reserve (classified as Policy Liabilities [LPLR])

Definition revised June 2003

Unearned Premium/Unearned Revenue

LUPR

COA Code LUPR

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Liability

Unearned Premium/Unearned Revenue [LUPR] represents premiums received but not yet earned. This generally refers to premiums received on non-life insurance policies, as these premiums are earned over the life of the contract.

Unearned Premium/Unearned Revenue [LUPR] excludes:

- Unpaid claims and losses (classified as Policy Liabilities [LPLR])
- Unearned commissions and fees (classified as Customer Advances [LCAV])
- Premium ceded (payable) (classified as Reinsurance – Liability [LRII])

Definition revised June 2003

Repurchase Agreements

LRPA

COA Code LRPA

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Liability

Repurchase Agreements [LRPA] represents short-term liabilities on securities sold under repurchase agreements. A liability is an area of potential financial exposure or loss. Insurance companies usually receive premiums on taking policies, and actively invest the proceeds, where earnings from the investment are used for claims and loss expenses.

Definition revised June 2003

Separate Accounts – Liability

LSAC

COA Code	LSAC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Separate Accounts – Liability [LSAC] represents liabilities of contra accounts for transactions on segregated funds. Segregated funds are established for an insurance company to manage certain investment assets on behalf of its client. Insurance companies earn fees by managing such segregated funds. Pension fund management or annuity-style savings accounts offered by life insurance companies are examples of services through which insurance companies earn these fees.

Separate Accounts – Liability excludes:

- Claims on assets that constitute a contra account to separate account liabilities (classified as Separate Accounts – Assets [ASAC])

Definition revised June 2003

Other Policyholders' Funds

LOPF

COA Code	LOPF
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Other Policyholders' Funds [LOPF] represents liabilities/funds directly related to the writing of policies by insurance companies, not included in:

- Policy Liabilities [LPLR]
- Insurance Liabilities [LINR]
- Unearned Premium/Unearned Revenue [LUPR]
- Repurchase Agreements [LRPA]
- Separate Accounts – Liability [LSAC]
- Reinsurance – Liability [LRIL]

Definition revised June 2003

Reinsurance – Liability**LRII**

COA Code	LRII
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Reinsurance – Liability [LRII] represents payables by an insurance company to reinsurers.

Reinsurance – Liability [LRII] includes:

- Premiums ceded payable for outward reinsurance
- Claims and losses payable to reinsurers for inward reinsurance

Definition revised June 2003

Policy Liabilities**SPOL**

COA Code	SPOL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Liability

Policy Liabilities [SPOL] represents total liabilities related to the insurance operations of an insurance company, and represents the sum of:

- Policy Liabilities [LPLR]
- Insurance Liabilities [LINR]
- Unearned Premium/Unearned Revenue [LUPR]
- Repurchase Agreements [LRPA]
- Separate Accounts – Liability [LSAC]
- Other Policyholders' Funds [LOPF]
- Reinsurance – Liability [LRII]

Definition Revised June 2003

Non-Interest Bearing Deposits**LNID**

COA Code	LNID
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Bank

Data Type Liability

Non-Interest Bearing Deposits [LNID] represents deposits with no interest accrual or with minimal interest earning, which are often known as demand deposits and used for checking accounts. Checking accounts with minimal interest payments, such as NOW accounts, may be considered demand deposits and may be included in Non-Interest Bearing Deposits [LNID] by some banks.

Non-Interest Bearing Deposits [LNID] excludes:

- Time deposits, certificates of deposit Money market accounts (classified as Interest Bearing Deposits [LIBD])
- Time deposits (classified as Interest Bearing Deposits [LIBD])

Definition revised June 2003

Interest Bearing Deposits

LIBD

COA Code LIBD

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Liability

Interest Bearing Deposits [LIBD] represents deposits that bear interest, such as savings accounts or time deposits.

Interest Bearing Deposits [LIBD] includes:

- Savings accounts
- NOW accounts
- Money market accounts
- Passbook deposits
- Time deposits, certificates of deposit

Definition revised June 2003

Other Deposits

LODP

COA Code LODP

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Liability

Other Deposits [LODP] represents deposits not classified as Non-Interest Bearing Deposits [LNID] or Interest Bearing Deposits [LIBD].

Definition revised June 2003

Total Deposits**LDBT**

COA Code	LDBT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Total Deposits [LDBT] represents the sum of:

- Non-Interest Bearing Deposits [LNID]
- Interest Bearing Deposits [LIBD]
- Other Deposits [LODP]

When a company reports its deposits without any delineation between interest-bearing and non-interest-bearing, or if the deposits are delineated in a manner other than interest-bearing/non-interest-bearing, deposits are classified as Total Deposits [LDBT].

Definition revised June 2003

FHLB Advances**LFLB**

COA Code	LFLB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

FHLB Advances [LFLB] represents advances/borrowings and capital provided by Federal Home Loan Banks (FHLB), where FHLB is a cooperative financial institution that mainly provides funding to other financial institutions for housing, small business, rural development and agriculture.

Definition revised June 2003

Acceptances Outstanding**LACC**

COA Code	LACC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Acceptances Outstanding [LACC] represents contingent liabilities that result from transactions mediated by a bank on behalf of customers. The mediating bank may earn fees on mediation or marginal gains/losses on such transactions.

Acceptances Outstanding [LACC] excludes:

- Bankers' acceptances, bank overdrafts (classified as Commercial Paper [LCPR])

- Customer acceptances outstanding that constitute a contra account to acceptances outstanding (classified as Customer Outstanding [ACAC])

Definition revised June 2003

Other (Interest) Bearing Liabilities

LOBL

COA Code	LOBL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Other (Interest) Bearing Liabilities [LOBL] represents interest-bearing liabilities in a commercial bank other than:

- Total Deposits [LDBT]
- Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP]
- Total Short-Term Borrowings [LSTB]
- FHLB Advances [LFLB]
- Acceptances Outstanding [LACC]

Other (Interest) Bearing Liabilities [LOBL] includes:

- Advance payments from borrowers
- Escrow deposits, mortgage escrow
- ESOP debts/loans

Other (Interest) Bearing Liabilities [LOBL] excludes:

- Accrued interest, interest payable to customers in commercial banks (classified as Accounts Payable [LAPB])
- Taxes payable/wages payable (classified as Accrued Expenses [LAEX])
- Bankers' acceptances, bank overdrafts, checks outstanding, demand notes, drafts payable (classified as Commercial Paper [LCPR])
- Borrowed funds/money (classified as Other Short-Term Borrowing [LOTB])
- All current portions of long-term debt (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])

Definition revised November 2003

Other (Interest) Bearing Liabilities, Total

SOBL

COA Code	SOBL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank

Data Type Liability

Other (Interest) Bearing Liabilities, Total [SOBL] represents interest-bearing liabilities other than Total Deposits [LDBT] and Total Short-Term Borrowings [LSTB] in banks. Other (Interest) Bearing Liabilities, Total [SOBL] is the sum of:

- FHLB Advances [LFLB]
- Acceptances Outstanding [LACC]
- Other (Interest) Bearing Liabilities [LOBL]

Definition revised June 2003

Federal Funds Purchased/Securities Sold Under Repurchase Agreement LFFP

COA Code LFFP
 Units Millions
 Annual History Since 1983
 Quarterly History Since 1989
 COA Type Bank
 Data Type Liability

Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP] represents funds acquired from a financial institution for a limited period of time to cover reserve requirements. Although the results are the same, the providers of the varying resources are different. Federal Funds Purchased are short-term loans to other depository financial institutions without any collateral, provided by Federal Reserve banks, usually at the Federal Funds rate. These may be considered wholesale loans to other banks. Securities Sold Under Repurchase Agreement are securities purchased on a temporary basis from other financial institutions with a pre-set selling price within a short period of time.

Definition revised June 2003

Commercial Paper LCPR

COA Code LCPR
 Units Millions
 Annual History Since 1983
 Quarterly History Since 1989
 COA Type Bank
 Data Type Liability

Commercial Paper [LCPR] represents short-term unsecured promissory notes issued to customers. This is generally discounted by customers.

Commercial Paper [LCPR] includes:

- Bankers' acceptances, bank overdrafts, drafts payable, demand notes payable

Definition revised June 2003

Other Short-Term Borrowings LOTB

COA Code LOTB
 Units Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Other Short-Term Borrowings [LOTB] represents short-term borrowings other than Commercial Paper [LCPR] or Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP].

Other Short-Term Borrowings [LOTB] includes:

- Borrowed funds

Other Short-Term Borrowings [LOTB] excludes:

- Bankers' acceptances, bank overdrafts, demand notes payable (classified as Commercial Paper [LCPR])
- Advances from borrowers, ESOP borrowing (classified as Other Bearing Liabilities [LOBL])

Definition revised June 2003

Total Short-Term Borrowings

LSTB

COA Code	LSTB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Liability

Total Short-Term Borrowings [LSTB] represents total short-term borrowings of a bank, which are the sum of:

- Commercial Paper [LCPR]
- Other Short-Term Borrowings [LOTB]
- Federal Funds Purchased/Securities Sold Under Repurchase Agreement [LFFP]

When a company does not delineate between commercial paper and short term borrowings, total short-term borrowings are recorded in one line and classified as Total Short-Term Borrowings [LSTB].

Definition revised November 2008

Notes Payable/Short-Term Debt

LSTD

COA Code	LSTD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Liability

Notes Payable/Short-Term Debt [LSTD] represents short-term bank borrowings. It also represents notes payable that are issued to suppliers, reported outside of Trade/Accounts Payable.

Notes Payable/Short-Term Debt [LSTD] includes:

- Notes payables/promissory notes/post-dated checks to third parties or affiliated companies, reported outside of Trade/Accounts Payable
- Bank borrowings/debt/lines of credit/credit facility/financing facility, bank overdrafts, commercial paper, due to banks in non-banking financial service companies
- Demand notes payable, loans payable, mortgages payable, mortgage notes (short-term)
- Revolving credit/loans (short-term)
- Deposits (mostly time deposits, if any) from customers in non-banking financial service companies
- Financial Derivatives for Financial companies

Notes Payable/Short-Term Debt [LSTD] excludes:

- Coupon bonds, bridge loans/notes, convertible bonds/debentures/notes payable, acquisition notes, subordinated debt/notes/debenture/bonds, senior notes/loans when reported as a part of current liabilities (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])
- Revolving credits/loans when reported as a part of current liabilities (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])
- Capital leases payable when reported as a part of current liabilities (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])
- Construction loans in real estate operations and construction service companies when reported as a part of current liabilities (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])
- Due to related parties (classified as Accounts Payable [LAPB])
- Due to shareholders/officers/directors/employees (classified as Other Payables [LOPB])
- Loans/notes from officers/directors/shareholders when reported as a part of current liabilities (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])
- Equipment loans/ESOP obligations/facility loans when reported as a part of current liabilities (classified as Current Portion of Long-Term Debt/Capital Leases [LCLD])
- Bills Payables reported as part of Trade/Accounts Payable ({LAPB})

Definition revised January 2011

Current Portion of LT Debt/Capital Leases LCLD

COA Code	LCLD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Liability

Current Portion of LT Debt/Capital Leases [LCLD] represents the portion of a long-term debt instrument that is due within the following fiscal year.

Current Portion of LT Debt/Capital Leases [LCLD] includes the current portion of:

- Convertible Subordinated Debentures/Notes/Loans/Bonds
- Term Loans

- Recourse/Non-Recourse Debt
- Mortgage Obligations/Notes/Loans for Real Estate companies
- Convertible Notes/Bonds/Debentures
- Debentures for Redemption
- Bonds
- Capitalized leases

Current Portion of LT Debt/Capital Leases [LCLD] excludes:

- Notes payable to third parties or affiliate companies from the sale of products or services rendered (classified as Notes Payable/Short-Term Debt [LSTD])
- Lines of credits, bank loans, revolving credits (short-term) (classified as Notes Payable/Short-Term Debt [LSTD])
- Due to related parties (classified as Accounts Payable [LAPB])
- Due to shareholders/officers/directors/employees (classified as Other Payables [LOPB])

Definition revised June 2003

Dividends Payable LDPB

COA Code	LDPB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Dividends Payable [LDPB] represents dividends that are declared but not yet paid to shareholders of common and preferred stock. Although dividends declared are subject to approval by shareholders, companies normally recognize the liabilities when declared by the board of directors.

Dividends Payable [LDPB] excludes:

- Dividends to policyholders (classified as Policy Liabilities [LPLR] in insurance companies)

Definition revised June 2003

Customer Advances LCAV

COA Code	LCAV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Liability

Customer Advances [LCAV] represents advances/deposits from customers for the products to be sold or services to be rendered.

Customer Advances [LCAV] includes:

- Advance payments received from customers
- Customer deposits/prepayments
- Deferred Income/ Revenue

Customer Advances [LCAV] excludes:

- Premiums received in advance from policyholders (classified as Unearned Premium/Unearned Revenue [LUPR])
- Security deposits (not related to sales of products or services to be rendered) (classified as Security Deposits [LSDP])
- Advance billings to customers in excess of projects completed (classified as Other Current Liabilities [LOCL])

Definition revised October 2012

Security Deposits

LSDP

COA Code	LSDP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Liability

Security Deposits [LSDP] represents security deposits received for the purpose of offsetting potential losses due to damage of either a physical or intellectual nature or for rights of usage.

Security Deposits [LSDP] includes:

- Franchise deposits
- Rental security deposits, tenant deposits
- Refundable deposits from customers

Security Deposits [LSDP] excludes:

- Deposits from customers for products to be delivered or services to be rendered (classified as Customer Advances [LCAV])
- Deposits from customers in non-banking financial service companies (classified as Notes Payable/Short-Term Debt [LSTD])
- Premium deposits from policyholders in insurance companies (classified as Unearned Premium/Unearned Revenue [LUPR])

Definition revised June 2003

Income Taxes Payable

LTXP

COA Code	LTXP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Income Taxes Payable [LTXP] represents income taxes payable to the government, where such tax liability is already confirmed in terms of amount and payable date. Income Taxes Payable [LTXP] is different from Deferred Income Tax – Current Liability [LDTC], which is an estimated liability.

Income Taxes Payable [LTXP] includes:

- Income taxes payable to foreign governments
- Accrued income taxes

Income Taxes Payable [LTXP] excludes:

- Excise taxes payable, franchise taxes payable, property taxes payable, payroll taxes payable, sales taxes accrued, pump taxes accrued (classified as Accrued Expenses [LAEX])

Definition revised June 2003

Other Payables

LOPB

COA Code	LOPB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Liability

Other Payables [LOPB] represents current payables other than:

- Dividends Payable [LDPB]
- Income Taxes Payable [LTXP]

These payables are expected to mature within one year or an operating cycle, whichever is longer.

Other Payables [LOPB] includes:

- Payables/due to employees, shareholders, officers, directors (other than loans, dividends)
- Payable to/due to related parties (when reported outside of Trade/Accounts Payable)
- Payable to/due to affiliates (when reported outside of Trade/Accounts Payable)
- Payable to/due to associates (when reported outside of Trade/Accounts Payable)
- Other Payables [LOPB] excludes:
 - Accounts payable for products purchased or services received from suppliers, accounts payable/due to affiliates (classified as Accounts Payable [LAPB])
 - Accrued business expenses such as wages, salaries, benefits/bonus to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable (classified as Accrued Expenses [LAEX])
 - Advances/deposits from customers for the products to be sold or services to be rendered (classified as Customer Advances [LCAV])
 - Loans/checks/bonds/drafts payable (classified as Notes Payable/Short-Term Debt [LSTD])

Definition revised August 2013

Deferred Income Tax – Current Liability**LDTC**

COA Code	LDTC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Liability

Deferred Income Tax – Current Liability [LDTC] represents income taxes estimated and expected to be paid within one year or an operating cycle, whichever is longer. When liabilities of a company are not delineated between current and non-current, all deferred income tax liabilities are classified in the non-current section as Deferred Income Tax – Long Term Liability [LBDT].

Deferred Income Tax – Current Liability [LDTC] excludes:

- Income taxes payable (classified as Income Taxes Payable [LTXP])
- Deferred income taxes in the non-current liability section of the balance sheet (classified as Deferred Income Tax – Long Term Liability [LBDT])

Definition revised June 2003

Discontinued Operations – Current Liability**LDCL**

COA Code	LDCL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Liability

Discontinued Operations – Current Liability [LDCL] represents current liabilities of discontinued operations. Although liabilities of discontinued operations may qualify as a part of current liability of continuing operations, such liabilities are delineated between current and non-current portions by a company, and they are compiled as reported by the company.

Discontinued Operations – Current Liability [LDCL] excludes:

- Liabilities of discontinued operations when liabilities of a company are not segregated between current and non-current (classified as Discontinued Operations – Liabilities [LDOL])

Definition revised June 2003

Other Current Liabilities**LOCL**

COA Code	LOCL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility

Data Type Liability

Other Current Liabilities [LOCL] represents current liabilities other than:

- Dividends Payable [LDPB]
- Customer Advances [LCAV]
- Security Deposits [LSDP]
- Income Taxes Payable [LTXP]
- Other Payables [LOPB]
- Deferred Income Tax – Current Liability [LDTCL]
- Discontinued Operations – Current Liability [LDCL]

When liabilities of a company are not delineated between current and non-current, all other liabilities are classified in the non-current section as Other Liabilities [LOLB].

Other Current Liabilities [LOCL] includes:

- Acquisition-related expenses accrued
- Merger-related expenses
- Integration expenses
- Financial Derivatives for Non-Financial companies
- Advances from shareholders

Other Current Liabilities [LOCL] excludes:

- Accrued business expenses such as wages, salaries, benefits/bonuses to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable (classified as Accrued Expenses [LAEX])
- Loans/checks/bonds/drafts payable/bank overdrafts (classified as Notes Payable/Short-Term Debt [LSTD])

Definition revised October 2012

Other Current Liabilities, Total

SOCL

COA Code SOCL
 Units Millions
 Annual History Since 1983
 Quarterly History Since 1989
 COA Type Industrial, Bank, Insurance, Utility
 Data Type Liability

Other Current Liabilities, Total [SOCL] represents the sum of:

- Dividends Payable [LDPB]
- Customer Advances [LCAV]
- Security Deposits [LSDP]
- Income Taxes Payable [LTXP]
- Other Payables [LOPB]

- Deferred Income Tax – Current Liability [LDTCL]
- Discontinued Operations – Current Liability [LDCL]
- Other Current Liabilities [LOCL]

Definition revised June 2003

Total Current Liabilities

LTCL

COA Code	LTCL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Liability

Total Current Liabilities [LTCL] represents current liabilities for industrial and utility companies. Current liabilities are liabilities that are incurred from operating activities and expected to be due within one year or an operating cycle of the company. Total Current Liabilities [LTCL] is left blank when a company utilizes a non-differentiating balance sheet.

Total Current Liabilities [LTCL] represents the sum of:

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]
- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of Long-Term Debt/Capital Leases [LCLD]
- Other Current Liabilities, Total [SOCL]

Definition revised June 2003

Long-Term Debt

LLTD

COA Code	LLTD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Long-Term Debt [LLTD] represents debt with maturities beyond one year. Long-Term Debt may consist of long-term bank borrowings, bonds, convertible bonds, etc.

Long-Term Debt [LLTD] includes:

- Bonds (convertible or not; secured and unsecured), debentures, long-term bank borrowings, long-term notes payable, mortgage loans, senior debt, subordinated notes
- Debts/borrowings from or notes payable to shareholders, officers, directors, employees

- Financial Derivatives for Financial Companies

Long-Term Debt [LLTD] excludes:

- Commercial paper in banks when liabilities of a company are not delineated between current and non-current (classified as Commercial Paper [LCPR])
- Commercial paper, lines of credit from banks for non-banking companies when liabilities of a company are not distinguished between current and non-current (classified as Notes Payable/Short-Term Debt [LSTD])
- Expenses payable without explicit interest obligations (classified as Accrued Expenses [LAEX] when reported as a part of current liabilities, or Other Long-Term Liabilities [LLTL] or Other Liabilities [LOBL] when liabilities of a company are not distinguished between current and non-current)
- Current portion of long term debt (classified as Current Portion of Long-Term Debt [LCLD])

Definition revised January 2011

Capital Lease Obligations

LCLO

COA Code	LCLO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Capital Lease Obligations [LCLO] represents the portion of lease obligations capitalized that are due beyond one year. Properties under lease may be capitalized when the lease period of certain asset is substantially close to the useful life of the asset. When such lease obligations are capitalized, the related asset is recorded as an asset of the company and subject to depreciation.

Capital Lease Obligations [LCLO] excludes:

- Capitalized leases reported in current liabilities (classified as Current Portion of Long Term Debt/Capital Leases [LCLD])

Definition revised June 2003

Total Long-Term Debt

LTDD

COA Code	LTDD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Total Long-Term Debt represents the sum of:

- Long-Term Debt [LLTD]
- Capital Lease Obligations [LCLO]

Definition revised June 2003

Total Debt STLD

COA Code	STLD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Total Debt [STLD] represents total debt outstanding, which includes:

For industrial, insurance, and utility companies

- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of Long-Term Debt/Capital Leases [LCLD]
- Total Long-Term Debt [LTTD]

For banks

- Total Deposits [LDBT]
- Other (Interest) Bearing Liabilities, Total [SOBL]
- Total Short-Term Borrowings [LSTB]
- Current Portion of Long-Term Debt/Capital Leases [LCLD]
- Total Long-Term Debt [LTTD]

Definition revised June 2003

Deferred Income Tax – LT Liability LBDT

COA Code	LBDT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Deferred Income Tax – LT Liability [LBDT] represents estimated deferred income tax liabilities that are expected to come due beyond one year.

When a company reduces deferred income tax liabilities by deferred income tax assets, it may result in deferred income tax liabilities, and Deferred Income Tax – LT Liability [LBDT] is utilized.

When liabilities of a company are not distinguished between current and non-current, all deferred income tax liabilities are classified as Deferred Income Tax – LT Liability [LBDT].

Deferred Income Tax – LT Liability [LBDT] excludes:

- Income Taxes payable (classified as Income Taxes Payable [LTXP] when reported as a part of current liabilities; otherwise as Other Long-Term Liabilities [LLTL])

Definition revised June 2003

Deferred Investment Tax Credit**LITC**

COA Code	LITC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Liability

Deferred Investment Tax Credit [LITC] represents estimated tax credits on certain investments by utility companies, which may reduce future tax liabilities.

Definition revised June 2003

Deferred Income Tax**SBDT**

COA Code	SBDT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Deferred Income Tax [SBDT] represents the sum of Deferred Income Tax – Long Term Liability [LBDT] and Deferred Investment Tax Credit [LITC], although Deferred Investment Tax Credit [LITC] only has a value for utility companies.

Definition revised June 2003

Minority Interest**LMIN**

COA Code	LMIN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Minority Interest [LMIN] represents accumulated interest for minority shareholders in subsidiaries that are less than 100 percent owned by the reporting parent company. The net worth of a subsidiary is assumed to be proportionally owned by parent company and other minority shareholders according to their respective ownership percentage.

Minority shareholders' interests may be reported between the liability and shareholders' equity sections, but Thomson Reuters includes it in the liability section.

Minority Interest [LMIN] includes:

- Investments in joint ventures when the joint venture is fully consolidated

Minority Interest [LMIN] excludes:

- Preferred equity (classified as Redeemable Preferred Stock [ZPSK], Redeemable Convertible Preferred Stock [ZCPS], Non-Redeemable Preferred Stock [QPRS] or Convertible Preferred Stock, Non-Redeemable [QCPS])

Definition revised June 2003

Reserves**LRSV**

COA Code	LRSV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Utility
Data Type	Liability

Reserves [LRSV] represents an estimate of liabilities that have a good probability of arising.

Reserves [LRSV] includes:

- Reserves for business closure
- Reserves for environmental protection expenses
- Reserves for claims and losses on self-operated insurance policies
- Reserves for litigation losses
- Reserves for restructuring expenses
- Reserves for warrant expenses
- Reserves for termination benefits, severance payments, jubilee awards and other employee benefits not related to pensions or post retirement

Reserves [LRSV] excludes:

- Reserves when reported in shareholders' equity (classified as Retained Earnings (Accumulated Deficit) [QRED])

Definition revised August 2013

Pension Benefits – Underfunded**LPBL**

COA Code	LPBL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Liability

Pension Benefits – Underfunded [LPBL] represents the valuation of a pension fund where there are insufficient funds to support expected liabilities.

When there are changes in regulations or in stipulated policies of a company, the company may have additional obligations on employees' past services. In such case, the company may have a significant amount of under-contribution, which may be added to Pension Benefits – Underfunded [LPBL].

Pension Benefits – Underfunded [LPBL] includes:

- Minimum pension liabilities
- Postretirement benefit liabilities

- Employee benefits constituting combined pension and other benefits, where pension plans cannot be separated from other benefits
- Deferred benefits
- Directors' retirement plans

Pension Benefits – Underfunded [LPBL] excludes:

- Termination benefits, severance payments, jubilee awards and other employee benefits not related to pensions or post retirement [LRSV]

Definition revised August 2013

Other Long-Term Liabilities

LLTL

COA Code	LLTL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Liability

Other Long-Term Liabilities [LLTL] represents non-interest-bearing long-term liabilities other than:

- Deferred Income Tax [SBDT]
- Reserves [LRSV]
- Pension Benefits – Underfunded [LPBL]

Other Long-Term Liabilities [LLTL] includes:

- Liabilities subject to compromise
- Negative goodwill (which may be reported as a retained earnings in the shareholders' equity section)
- Financial Derivatives for Non-Financial Companies

Other Long-Term Liabilities [LLTL] excludes:

- Preferred stock, including those of subsidiaries (classified as Redeemable Preferred Stock [ZPZR] or Preferred Stock – Non-Redeemable [QPRS]) in the shareholders' equity section
- Accrued business expenses such as wages, salaries, benefits/bonus to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable (classified as Accrued Expenses [LAEX] when liabilities of a company are not distinguished between current and non-current))
- Deferred revenue/income, unearned revenue (classified as Customer Advances [LCAV])
- Hedge transactions with interest rate swap, put options/warrants (classified as Other Liabilities [LOLB])
- Liabilities for energy contracts, purchased power contracts (classified as Other Liabilities [LOLB])

Definition revised January 2011

Discontinued Operations – Liabilities

LDOL

COA Code	LDOL
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Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Discontinued Operations – Liabilities [LDOL] represents long-term liabilities of discontinued operations.

Discontinued Operations – Liabilities [LDOL] includes:

- Liabilities in discontinued operations
- All liabilities of discontinued operations when a company does not delineate its liabilities between current and non-current liabilities

Discontinued Operations – Liabilities [LDOL] excludes:

- Reserve for discontinuing businesses (classified as Reserves [LRSV])
- Discontinued operations when reported in the current liabilities section of the balance sheet (classified as Discontinued Operations – Current Liability [LDCL])

Definition revised June 2003

Other Liabilities

LOLB

COA Code	LOLB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Other Liabilities [LOLB] represent non-specified liabilities. Other Liabilities [LOLB] is utilized only when a company does not differentiate between current or non-current liabilities in the balance sheet.

Other Liabilities [LOLB] includes:

- Hedge transactions with interest rate swap, put options/warrants
- Liabilities for energy contracts, purchased power contracts
- Contingent liabilities for commitments
- Policyholders' equity in insurance companies

Other Liabilities [LOLB] excludes:

- Preferred stock, including those of subsidiaries (classified as Redeemable Preferred Stock [ZPZR] or Preferred Stock – Non-Redeemable [QPRS]) in the shareholders' equity section
- Reserve for restructuring costs (classified as Reserves [LRSV])
- Reserves for termination benefits, severance payments, jubilee awards and other employee benefits not related to pensions or post retirement
- Accrued dividends (to preferred as well as common stock) (classified as Dividends Payable [LDPB] when liabilities of a company are not distinguished between current and non-current)

- Accounts payable for products purchased or services received from suppliers, accounts payable/due to affiliates (classified as Accounts Payable [LAPB] when liabilities of a company are not delineated between current and non-current)
- Accrued business expenses such as wages, salaries, benefits/bonus to employees, interest expenses, non-income taxes, claims payable, commissions payable, distribution fees payable (classified as Accrued Expenses [LAEX] when liabilities of a company are not distinguished between current and non-current)
- Advances/deposits from customers for the products to be sold or services to be rendered (classified as Customer Advances [LCAV] when liabilities of a company are not distinguished between current and non-current)
- Loans/checks/bonds/drafts payable/bank overdrafts (classified as Notes Payable/Short-Term Debt [LSTD])
- Income taxes payable (classified as Income Taxes Payable [LTXP] when liabilities of a company are not distinguished between current and non-current)
- Deferred revenue/income, unearned revenue (classified as Customer Advances [LCAV])
- Reserve for asbestos liability settlements (classified as Reserves [LRSV])
- Provision for nuclear decommissioning funds in electric utility companies (classified as Reserves [LRSV])
- Liabilities – closed stores (classified as Discontinued Operations – Liabilities [LDOL]) only if it is the entire business
- Reserve for insurance benefits to policyholders (classified as Policy Liabilities [LPLR], Insurance Reserves [LINR] or Unearned Premium/Unearned Revenue [LUPR])
- Securities sold under repurchase agreements (classified as Notes Payable/Short-Term Debt [LSTD])

Definition revised June 2003

Other Liabilities, Total

SLTL

COA Code	SLTL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Other Liabilities, Total [SLTL] represents the sum of:

- Reserves [LRSV]
- Pension Benefits – Underfunded [LPBL]
- Other Long-Term Liabilities [LLTL]
- Discontinued Operations – Liabilities [LDOL]
- Other Liabilities [LOLB]

Definition revised June 2003

Total Liabilities

LTLL

COA Code	LTLL
Units	Millions
Annual History	Since 1983

Quarterly History Since 1989
COA Type Industrial, Bank, Insurance, Utility
Data Type Liability

Total Liabilities [LTLL] represents the sum of:

For industrial and utility companies

- Total Current Liabilities [LTCL]
- Total Long-Term Debt [LTDD]
- Deferred Income Tax [SBDT]
- Minority Interest [LMIN]
- Other Liabilities, Total [SLTL]

For banks

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]
- Total Deposits [LDBT]
- Other (Interest) Bearing Liabilities, Total [SOBL]
- Total Short-Term Borrowings [LSTB]
- Current Portion of Long Term Debt/Capital Leases [LCLD]
- Other Current Liabilities, Total [SOCL]
- Total Long-Term Debt [LTDD]
- Deferred Income Tax [SBDT]
- Minority Interest [LMIN]
- Other Liabilities, Total [SLTL]

For insurance companies

- Accounts Payable [LAPB]
- Payable/Accrued [LPBA]
- Accrued Expenses [LAEX]
- Policy Liabilities [SPOL]
- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of Long Term Debt/Capital Leases [LCLD]
- Other Current Liabilities, Total [SOCL]
- Total Long-Term Debt [LTDD]
- Deferred Income Tax [SBDT]
- Minority Interest [LMIN]

- Other Liabilities, Total [SLTL]

Definition revised June 2003

Redeemable Preferred Stock

ZPSK

COA Code	ZPSK
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Redeemable Preferred Stock [ZPSK] represents preferred stock that has a fixed maturity and is redeemable on the maturity date.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Nonvoting

Redeemable Preferred Stock [ZPSK] excludes:

- Preferred stock of trusts or subsidiaries (classified as Long-Term Debt [LLTD])

Definition revised June 2003

Redeemable Convertible Preferred Stock

ZCPS

COA Code	ZCPS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Redeemable Convertible Preferred Stock [ZCPS] represents convertible preferred stock that is redeemable at maturity. The preferred stock may be converted into common stock under certain conditions at the predetermined ratio at the option of preferred stockholders. These shares are subject to mandatory redemption requirements or have a redemption feature that is outside the control of the issuer.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Nonvoting

Redeemable Convertible Preferred Stock [ZCPS] excludes:

- Preferred stock of trusts or subsidiaries (classified as Long Term Debt [LLTD])

Definition revised June 2003

Redeemable Preferred Stock, Total

SRPR

COA Code	SRPR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Redeemable Preferred Stock, Total [SRPR] represents the sum of Redeemable Preferred Stock [ZPSK] and Redeemable Convertible Preferred Stock [ZCPS].

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Nonvoting

Definition revised June 2003

Preferred Stock – Non-Redeemable

QPRS

COA Code	QPRS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Preferred Stock – Non-Redeemable [QPRS] represents non-redeemable/convertible preferred stock, usually with a fixed amount of dividend. Preferred stock usually has a fixed rate of dividend to the nominal value without any specific maturity. However, most non-redeemable preferred stock has redemption, voting and conversion clauses for certain conditions.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Nonvoting

If profits or cash flows of a company are not favorable in a year, dividends to preferred stock may be temporarily suspended but accumulated as preferred dividends in arrears, and paid when the company recovers profits or cash flows in following years. Such preferred dividends in arrears are recorded as a liability to the company.

Preferred Stock – Non-Redeemable [QPRS] excludes:

- Participative preferred stock (classified as Common Stock [QCMS])
- Preferred stock of trusts or subsidiaries (classified as Long Term Debt [LLTD])

Definition revised November 2003

Convertible Preferred Stock – Non-Redeemable

QCPS

COA Code	QCPS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Convertible Preferred Stock – Non-Redeemable [QCPS] represents preferred stock that is not redeemable but convertible to common stock with certain conditions.

Typical characteristics of preferred stock are:

- Preference as to dividends
- Preferences as to assets in the event of liquidation
- Callable at the option of the corporation
- Nonvoting

If profits or cash flows of a company are not favorable in a year, dividends to preferred stock may be temporarily suspended but accumulated as preferred dividends in arrears, and paid when the company recovers profits or cash flows in following years. Such preferred dividends in arrears are recorded as a liability to the company.

Convertible Preferred Stock – Non-Redeemable [QCPS] excludes:

- Preferred stock of trusts or subsidiaries (classified as Long Term Debt [LLTD])

Definition revised June 2003

Treasury Stock – Preferred

QTSP

COA Code	QTSP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Stock – Preferred [QTSP] represents preferred stock owned by the issuing company or its consolidated subsidiaries. Due to the nature of the shareholders' equity section, Treasury Stock – Preferred [QTSP] is always a negative figure.

Definition revised June 2003

General Partner

QGPD

COA Code	QGPD
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Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

General Partner [QGPD] represents, if any, equity ownership of general partnership in a company. Although public companies do not necessarily have general partner ownership, those with limited partnerships may have general partners, as well. Contributions by and distributions to general partners may be set according to the articles of partnership relationship.

General Partner [QGPD] excludes:

- Equity of limited partners (classified as Limited Partner [QLPD])

Definition revised June 2003

Preferred Stock – Non-Redeemable, Net

SPRS

COA Code	SPRS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Preferred Stock – Non-Redeemable, Net [SPRS] represents the sum of:

- Preferred Stock – Non-Redeemable [QPRS]
- Convertible Preferred Stock – Non-Redeemable [QCPS]
- Treasury Stock – Preferred [QTSP]
- General Partner [QGPD]

Definition revised June 2003

Common Stock

QCMS

COA Code	QCMS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Common Stock [QCMS] represents the most frequently issued class of stock; usually it provides a voting right, but is secondary to preferred stock in dividend and liquidation rights. Common stockholders generally control the management of the corporation and tend to profit most if the company is successful, but are guaranteed neither dividends nor assets upon dissolution of their shares.

A company may have more than one kind of common stock. In such instances, Common Stock [QCMS] may be delineated in separate lines by a reporting company but is aggregated into a single line by Thomson Reuters in the standardized financial output.

Common Stock [QCMS] includes:

- Beneficiary interest units or beneficiary shares in REIT
- Redeemable common stock, deferred shares, partially paid shares
- Multiple voting, basic voting, or no voting common stock
- Par value or no par value stock
- Shares that do or do not trade on exchanges
- Participative preferred stock in certain countries
- Shares in process of issuing
- Restricted common, reorganized common
- Subordinated unit holders
- Trust shares/units/corpus

Common Stock [QCMS] excludes:

- Shares authorized but not yet issued
- General partners' capital (classified as General Partner [QGPD])
- Limited partners' capital (classified as Limited Partner [QLPD])

Definition revised June 2003

Limited Partner

QLPD

COA Code	QLPD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Limited Partner [QLPD] represents capital provided by limited partners. This is the equivalent of Common Stock [QCMS] in stockholding companies.

Although a company with limited partners may have general partners as well, the economic interests of limited partners are identical to those of stockholders.

Definition revised June 2003

Common Stock, Total

SCMS

COA Code	SCMS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Common Stock, Total [SCMS] represents the sum of Common Stock [QCMS] and Limited Partner [QLPD], where a company is either a limited partnership or stockholding.

Definition revised June 2003

Additional Paid-In Capital

QPIC

COA Code	QPIC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Additional Paid-In Capital [QPIC] represents capital contributed by shareholders in excess of par value of common stock in return for shares issued to them. When a company issues its common stock with no par value, all capital contributed by shareholders may be assigned by the company to Common Stock [QCMS], instead of Additional Paid-In Capital [QPIC].

Additional paid-in capital on preferred stock is also included in Additional Paid-In Capital [QPIC] because additional value on preferred stock is considered to be the residual value of the company, which belongs to common shareholders.

Additional Paid-In Capital [QPIC] includes:

- Additional paid-in capital on preferred stock
- Proceeds on stock options/warrants
- Notes Receivable- if reported in Shareholders' Equity

Definition revised May 2005

Retained Earnings (Accumulated Deficit)

QRED

COA Code	QRED
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Retained Earnings (Accumulated Deficit) [QRED] represents residual earnings from operations, not distributed to shareholders. It may represent accumulated deficit when a company incurs losses over time.

Thomson Reuters delineates certain retained earnings, especially those included in the computation of comprehensive income, which are:

- Unrealized Gain (Loss) [QUGL]
- Cumulative Translation Adjustments [QCTA]
- Minimum Pension Liability Adjustment [QAML]
- Other Comprehensive Income [QCOM]

Retained Earnings (Accumulated Deficit) [QRED] includes:

- Appropriated retained earnings
- Accumulated deficit
- Development stage deficit/loss
- Distributions/dividends in excess
- Earnings/losses for the year
- Reserves as reported in shareholders' equity
- Available For Sale Financial Assets Reserve

Definition revised July 2011

Treasury Stock – Common

QTSC

COA Code	QTSC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Stock – Common [QTSC] represents common stock owned by the issuing company or its consolidated subsidiaries. Treasury stock is recorded at purchase cost, which is inclusive of par value, additional paid-in capital and retained earnings.

As Treasury Stock – Common [QTSC] is a contra account against common stock; it is compiled as a negative figure.

Treasury Stock – Common [QTSC] includes:

- Own stock in treasury
- Reacquired common stock/beneficiary interest unit/limited partnership units
- Own Shares held by subsidiaries, trustee, escrow

Treasury Stock – Common [QTSC] excludes:

- Own preferred stock (classified as Treasury Stock – Preferred [QTSP])
- Common shares owned by ESOP (classified as ESOP Debt Guarantee [QEDG])

Definition revised June 2003

ESOP Debt Guarantee

QEDG

COA Code	QEDG
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

ESOP Debt Guarantee [QEDG] represents all transactions related to a company's Employee Stock Ownership Plan (ESOP), such as shares/debt/loans owned by ESOP.

Common stock owned by Employee Stock Ownership Plan (ESOP) is generally treated as the equivalent of treasury stock, and included by Thomson Reuters in ESOP Debt Guarantee [QEDG], as reported by the company.

ESOP Debt Guarantee [QEDG] includes:

- Common stock owned by ESOP
- Deferred ESOP compensation
- ESOP debt guarantee
- ESOP loans

Definition revised June 2003

Unrealized Gain (Loss)

QUGL

COA Code	QUGL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Unrealized Gain (Loss) [QUGL] represents all unrealized/ revaluation gains (losses) reported in the Equity section by a company. The unrealized gains (losses) may arise from valuations of investment securities and fixed assets owned by the company.

Securities other than long-term investments for controlling purposes are divided into two categories, securities available for sale and securities held to maturity.

Securities available for sale are valued at market value and unrealized gains (losses) are included as a part of comprehensive income according to SFAS 130. Such gains (losses) may be reported as comprehensive income but are considered not available for distribution to shareholders and are directly included in shareholders' equity. Securities held to maturity are securities that are maintained for their defined term, rather than sold prior to the date of vesting.

Unrealized Gain (Loss) [QUGL] includes:

- Unrealized gains (losses) on investment securities owned
- Revaluation gains (losses) on fixed assets as allowed in some countries (they are not allowed according to US and Japan GAAP)
- Accumulated unrealized gains/losses on securities available for sale, which is a part of comprehensive income

Definition revised October 2009

Cumulative Translation Adjustment

QCTA

COA Code	QCTA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Cumulative Translation Adjustment [QCTA] represents translation gains (losses) on financial statements of foreign subsidiaries. Such adjustments may be required when the currency of a subsidiary is different from the reporting currency of the reporting company. Such gains (losses) are included as a part of comprehensive income according to SFAS 130, and are directly transferred to the shareholders' equity.

Definition revised November 2003

Other Equity

QOTE

COA Code	QOTE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Other Equity [QOTE] represents any residual value of shareholders' equity that belongs to shareholders but is not included in:

- Redeemable Preferred Stock, Total [SRPR]
- Preferred Stock – Non-Redeemable, Total [SPRS]
- Common Stock, Total [SCMS]
- Additional Paid-In Capital [QPIC]
- Retained Earnings (Accumulated Deficit) [QRED]
- Treasury Stock – Common [QTSC]
- ESOP Debt Guarantee [QEDG]
- Unrealized Gain (Loss) [QUGL]
- Cumulative Translation Adjustment [QCTA]
- Minimum Pension Liability Adjustment [QAML]
- Other Comprehensive Income [QCOM]

Definition revised June 2003

Minimum Pension Liability Adjustment

QAML

COA Code	QAML
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Minimum Pension Liability Adjustment [QAML] represents the minimum amount of additional liability necessary for pension liability on the balance sheet to equal the unfunded accumulated benefit obligation according to SFAS 130.

Definition revised June 2003

Other Comprehensive Income

QCOM

COA Code	QCOM
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Other Comprehensive Income [QCOM] represents any component of accumulated comprehensive income other than:

- Unrealized Gain (Loss) [QUGL]
- Cumulative Translation Adjustment [QCTA]
- Minimum Pension Liability Adjustment [QAML]

It may include any change in equity during a period, except those resulting from investments by owners and distribution to owners.

Other Comprehensive Income [QCOM] includes:

- Unrealized gain/loss on hedging instruments
- Deferred/unearned compensation
- Hedging reserve

Other Comprehensive Income [QCOM] excludes:

- Net income/losses (classified as Retained Earnings/Accumulated Deficit [QRED])
- Foreign currency translation adjustments (classified as Cumulative Translation Adjustments [QCTA])

Definition revised July 2011

Other Equity, Total

SOTE

COA Code	SOTE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Other Equity, Total [SOTE] represents the sum of:

- Cumulative Translation Adjustment [QCTA]
- Minimum Pension Liability Adjustment [QAML]
- Other Comprehensive Income [QCOM]
- Other Equity [QOTE]

Definition revised June 2003

Total Equity**QTLE**

COA Code	QTLE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Total Equity [QTLE] represents the sum of:

- Redeemable Preferred Stock, Total [SRPR]
- Preferred Stock – Non-Redeemable, Total [SPRS]
- Common Stock, Total [SCMS]
- Additional Paid-In Capital [QPIC]
- Retained Earnings (Accumulated Deficit) [QRED]
- Treasury Stock – Common [QTSC]
- ESOP Debt Guarantee [QEDG]
- Unrealized Gain (Loss) [QUGL]
- Other Equity, Total [SOTE]

Total Equity [QTLE] consists of the equity value of preferred shareholders, general and limited partners, and common shareholders, but does not include minority shareholders' interest.

Definition revised June 2003

Total Liabilities & Shareholders' Equity**QTEL**

COA Code	QTEL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Total Liabilities & Shareholders' Equity [QTEL] represents the sum of Total Liabilities [LTLL] and Total Equity [QTLE].

Definition revised June 2003

Shares Outstanding - Common Pri. Iss.**QCSO1**

COA Code	QCSO1
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Shares Outstanding – Common Stock Primary Issue [QCSO1] represents the number of common shares outstanding in a company. When a company has two or more different types of common shares outstanding, Shares Outstanding – Common Stock Primary Issue [QCSO1] represents the primary issue, which is most actively traded in the market. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Common Issue 2

QCSO2

COA Code QCSO2

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Shares Outstanding – Common Issue 2 [QCSO2] represents the total number of shares outstanding of a second class (determined by trading value) of a company's common stock. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Common Issue 3

QCSO3

COA Code QCSO3

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Shares Outstanding – Common Issue 3 [QCSO3] represents the total number of shares outstanding of a third class (determined by trading value) of a company's common stock. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Common Issue 4

QCSO4

COA Code QCSO4

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Equity

Shares Outstanding – Common Issue 4 [QCSO4] represents the total number of shares outstanding of a fourth class (determined by trading value) of a company's common stock. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Total Common Shares Outstanding QTCO

COA Code	QTCO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Total Common Shares Outstanding [QTCO] represents the number of primary common shares equivalent outstanding. When a company has more than one type of common shares outstanding, the number of shares outstanding for each category is collected and displayed using Shares Outstanding – Common Stock Primary Issue [QCSO1], Shares Outstanding – Common Issue 2 [QCSO2], Shares Outstanding – Common Issue 3 [QCSO3], and Shares Outstanding – Issue 4 [QCSO4]. Then, each of issues 2, 3, and 4 is converted to the equivalent of the Primary Issue and are aggregated to derive Total Common Shares Outstanding [QTCO].

The conversion ratio to primary issue equivalents is normally set to the dividend right parity, where the dividend right parity is the relative claim to the company's earnings through cash dividends to shareholders.

Definition revised June 2003

Treasury Shares – Common Primary Issue QTSN1

COA Code	QTSN1
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Common Primary Issue [QTSN1] represents the number of common shares owned by the company itself and its consolidated subsidiaries. When a company has more than one type of common shares, Treasury Shares – Common Primary Issue [QTSN1] represents the number of primary issue shares owned by the company itself or its consolidated subsidiaries. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Treasury Shares – Common Issue 2 QTSN2

COA Code	QTSN2
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Common Issue 2 [QTSN2] represents the number of common shares a company or its consolidated subsidiaries owns of the second class of stock, when a company has more than one type of common shares. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Treasury Shares – Common Issue 3 QTSN3

COA Code	QTSN3
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Common Issue 3 [QTSN3] represents the number of common shares a company or its consolidated subsidiaries owns of the third class of stock, when a company has more than one type of common shares. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Treasury Shares – Common Issue 4 QTSN4

COA Code	QTSN4
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Common Issue 4 [QTSN4] represents the number of common shares a company or its consolidated subsidiaries owns of the fourth class of stock, when a company has more than one type of common shares. The description matches the reporting terminology used by the reporting company and is related to the corresponding common class of stock.

Definition revised June 2003

Shares Outstanding – Preferred Primary Issue QPSO1

COA Code	QPSO1
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Stock Primary Issue [QPSO1] represents the number of preferred shares outstanding. When a company has more than one type of preferred stock outstanding, the preferred stock that is most actively traded and into which other preferred shares may be converted, is chosen as the primary issue and classified as Shares Outstanding – Preferred Stock Primary Issue [QPSO1]. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 2**QPSO2**

COA Code	QPSO2
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Issue 2 [QPSO2] represents the number of preferred shares outstanding of the second class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 3**QPSO3**

COA Code	QPSO3
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Issue 3 [QPSO3] represents the number of preferred shares outstanding of the third class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 4**QPSO4**

COA Code	QPSO4
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Issue 4 [QPSO4] represents the number of preferred shares outstanding of the fourth class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 5**QPSO5**

COA Code	QPSO5
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Issue 5 [QPSO5] represents the number of preferred shares outstanding of the fifth class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Shares Outstanding – Preferred Issue 6**QPSO6**

COA Code	QPSO6
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shares Outstanding – Preferred Issue 6 [QPSO6] represents the number of preferred shares outstanding of the sixth class of stock when a company has more than one type of preferred stock outstanding. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Total Preferred Shares Outstanding**QTPO**

COA Code	QTPO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Total Preferred Shares Outstanding [QTPO] represents an aggregated number of preferred shares outstanding. Total Preferred Shares Outstanding [QTPO] is calculated differently from Total Common Shares Outstanding [QTCO], which aggregates an equivalent number of primary issue shares using conversion ratios from each common share outstanding. Total Preferred Shares Outstanding [QTPO] does a simple aggregation of the number of each preferred share outstanding, without any conversion.

Definition revised June 2003

Treasury Shares– Preferred Primary Iss.**QTPN1**

COA Code	QTPN1
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Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Primary Preferred Issue [QTPN1] represents the number of primary preferred shares owned by the company itself and/or its consolidated subsidiaries. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 2

QTPN2

COA Code	QTPN2
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Preferred Issue 2 [QTPN2] represents the number of preferred shares a company or its consolidated subsidiaries owns of the second class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 3

QTPN3

COA Code	QTPN3
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Preferred Issue 3 [QTPN3] represents the number of preferred shares a company or its consolidated subsidiaries owns of the third class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 4

QTPN4

COA Code	QTPN4
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility

Data Type Equity

Treasury Shares – Preferred Issue 4 [QTPN4] represents the number of preferred shares a company or its consolidated subsidiaries owns of the fourth class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 5**QTPN5**

COA Code	QTPN5
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Preferred Issue 5 [QTPN5] represents the number of preferred shares a company or its consolidated subsidiaries owns of the fifth class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Treasury Shares – Preferred Issue 6**QTPN6**

COA Code	QTPN6
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Treasury Shares – Preferred Issue 6 [QTPN6] represents the number of preferred shares a company or its consolidated subsidiaries owns of the sixth class of stock when a company has more than one type of preferred shares. The description matches the reporting terminology used by the reporting company.

Definition revised June 2003

Minority Interest - Redeemable**VMIR**

COA Code	VMIR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Minority Interest – Redeemable [VMIR] represents Non-Controlling Interests that have redemption features and are reported as Non Equity Non-Controlling Interests.

Definition December 2011

Minority Interest – Non Redeemable**VMNR**

COA Code	VMNR
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Minority Interest – Non-Redeemable [VMNR] represents Non-Controlling Interests that do not have redemption features and are reported as Equity Non-Controlling Interests.

Definition December 2011

Total Equity & Minority Interest

QTLL

COA Code	QTLL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Total Equity & Minority Interest [QTLL] represents the sum of Total Equity and Equity Non-Controlling Interests.

Definition December 2011

Full-Time Employees

METL

COA Code	METL
Units	Actual
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Full-Time Employees [METL] represents the number of full-time employees and full-time equivalents of part-time/temporary employees, as reported, as of the fiscal period end date.

Full- Time Employees [METL] excludes:

- Part-time employees if the company differentiates the types of employees and reports them separately. (classified as Part-Time Employees [MPTL])
- Full-time employees hired for clients by companies in the personnel services business
- Seasonal and temporary part-time workers, unless reported by the company in their full-time employees equivalents

This information is generally obtained from the notes or from a company's multi-year financial summary.

Definition revised February 2009

Part-Time Employees

MPTL

COA Code	MPTL
Units	Actual

Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Part-Time Employees [MPTL] represents the number of part-time employees, as reported by the company as of the fiscal period end date.

The number of Part-Time Employees is included in Full-Time Employees [METL] if the company does not differentiate between full-time and part-time employees.

Part-Time Employees [MPTL] excludes:

- Seasonal and temporary part-time workers
- Part-time employees hired for clients by companies in the personnel services business

This information is generally obtained from the notes or from a company's multi-year financial summary.

Definition revised February 2009

Number of Common Shareholders MNOS

COA Code	MNOS
Units	Actual
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Number of Common Shareholders [MNOS] represents the number of common shareholders, as reported, as of the fiscal period end date. Thomson Reuters collects the number of beneficial holders from the company's annual report, but if that number is not given, Thomson Reuters reports the number of record holders.

Definition revised June 2003

Other Property/Plant/Equipment - Net VPPN

COA Code	VPPN
Units	Actual
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Other Property/Plant/Equipment - Net [VPPN] represents Miscellaneous Net Property, plant & equipment that is included in the calculation of Total Net Property, plant and equipment.

Definition revised November 2012

Intangibles - Net VINT

COA Code	VINT
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Units	Actual
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Intangibles - Net [VINT] represents Miscellaneous Net Intangibles that is included in the calculation of Total Net Intangibles.

Definition revised November 2012

Goodwill - Net

VGWI

COA Code	VGWI
Units	Actual
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Other

Goodwill - Net [VGWI] represents Net Goodwill that is included in the calculation of Total Net Goodwill.

Definition revised November 2012

Short Term Debt Financial Sector, Supplemental

VFSD

COA Code	VFSD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Supplemental Item

Short Term Debt Financial Sector, Supplemental [VFSD] is collected for companies which, in addition to their main business, provide short term financing and financial services to their clients.

Definition revised July 2013

Curr Port– Long Term Debt/Capital Lease Financial Sector, Supplemental

VFCD

COA Code	VFCD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Supplemental Item

Curr Port – Long Term Debt/Capital Lease Financial Sector, Supplemental [VFCD] is collected for companies which, in addition to their main business, provide long term financing and financial services due within one year to their clients.

Definition revised July 2013

Long Term Debt Financial Sector, Supplemental

VFLD

COA Code	VFLD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Supplemental Item

Long Term Debt Financial Sector, Supplemental [VFLD] is collected for companies which, in addition to their main business, provide long term financing and financial services to their clients.

Definition revised July 2013

Capital Lease Obligations Financial Sector, Supplemental

VFCL

COA Code	VFCL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Supplemental Item

Capital Lease Obligations Financial Sector, Supplemental [VFCL] is collected for companies which, in addition to their main business, provide financing and financial services to their clients in the form of leasing or lending ancillary business.

Definition revised July 2013

Accumulated Goodwill Amortization

VAGA

COA Code	VAGA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Supplemental Item

Accumulated Goodwill Amortization [VAGA] represents accumulated amortization of goodwill acquired through mergers according to the Purchase Method. Unlike Accumulated Goodwill Amortization [AAGA] which generally appears as a negative value on the balance sheet, Accumulated Goodwill Amortization [VAGA] is generally a positive value (exception being negative goodwill amortization which is reflected as a negative value).

When accumulated goodwill amortization is not reported on the balance sheet, it is obtained from the notes of the financial statements.

Definition revised

Accumulated Intangible Amortization**VAIA**

COA Code	VAIA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Supplemental Item

Accumulated Intangible Amortization [VAIA] represents accumulated amortization against intangible fixed assets. Intangible fixed assets are expensed over the useful life of each asset, and amortization of each intangible is included in Accumulated Intangible Amortization [VAIA]. Unlike Accumulated Intangible Amortization [AAMT] which appears on the balance sheet as a negative value, Accumulated Intangible Amortization [VAIA] is reflected as a positive value.

When accumulated intangible amortization is not reported on the balance sheet, it is obtained from the notes of the financial statements.

Accumulated Intangible Amortization [VAIA] includes:

- Impairment of Intangible Assets, when reported together with Accumulated Intangible Amortization as a contra to Intangibles, Gross [AING].

Definition revised

Deferred Revenue - Current**VADC**

COA Code	VADC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Revenue – Current [VADC] represents advances received from customers for goods or services expected to be delivered within the following fiscal year. Since this revenue is considered ‘unearned’, a liability for this prepayment is recorded on the balance sheet until delivery of goods or completion of services. In addition to deferred revenues, companies may refer to this item as customer advances, deferred income or unearned revenue/income.

When current deferred revenue is not reported on the balance sheet, it is obtained from the notes of the financial statements. Deferred Revenue – Current [VADC] excludes deferred revenue related to goods or services expected to be delivered in greater than one year, which is classified as Deferred Revenue – Long Term [VADL]. When a company reports its assets without segregation between current and long-term, all deferred revenue is classified as Deferred Revenue – Current [VADC].

When current deferred revenue is not reported on the balance sheet, it is obtained from the notes of the financial statements.

Definition revised

Deferred Revenue – Long Term**VADL**

COA Code	VADL
Units	Millions
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Deferred Revenue – Long Term [VADL] represents advances received from customers for goods or services expected to be delivered in greater than one year. Since this revenue is considered 'unearned', a liability for this prepayment is recorded on the balance sheet until delivery of goods or completion of services. In addition to deferred revenues, companies may refer to this item as customer advances, deferred income or unearned revenue/income.

When long-term deferred revenue is not reported on the balance sheet, it is obtained from the notes of the financial statements. Deferred Revenue – Long Term [VADL] excludes deferred revenue related to goods or services expected to be delivered in less than one year, which is recorded in Deferred Revenue – Current [VADC]. When a company reports its assets without segregation between current and long-term, all deferred revenue is classified as Deferred Revenue – Current [VADC].

Definition revised

Curr Derivative Liab. Hedging, Suppl. VCDV

COA Code	VCDV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Curr Derivative Liab. Hedging, Suppl. [VCDV] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives whose purpose is to limit the risk related to the volatility of market prices of goods sold by the company, or to significant changes in foreign exchange rates.

This item is used for derivatives reported within current liabilities.

Curr Derivative Liab. Hedging, Suppl. [VCDV] includes:

- Short-term derivatives held for hedging purposes
- Short-term interest-bearing hedging derivatives reported under short-term debt
- Short-term derivative liabilities not specified as hedging or trading /speculative
- Short-term interest-bearing hedging derivative liabilities not specified as hedging or trading/speculative, reported within short-term debt

Curr Derivative Liab. Hedging, Suppl. [VCDV] excludes:

- Short-term speculative/trading derivatives [VDSC]
- Short-term interest-bearing speculative derivatives [VDSC]

Definition revised September 2013

Curr Derivative Liab. Spec./Trdg, Suppl. VDSC

COA Code	VDSC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Curr Derivative Liab. Spec./Trdg, Suppl. [VDSC] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives held for speculative/trading/investment purposes. It is used for derivatives reported within current liabilities.

Curr Derivative Liab. Spec./Trdg, Suppl. [VDSC] includes:

- Short-term derivatives held for speculative or trading purposes
- Short-term interest-bearing speculative/trading derivatives reported under short-term debt

Curr Derivative Liab. Spec./Trdg, Suppl. [VDSC] excludes:

- Short-term derivatives held for hedging purposes [VCDV]
- Short-term interest-bearing hedging derivatives reported under short-term debt [VCDV]
- Short-term derivative liabilities not specified as hedging or trading/speculative [VCDV]
- Short-term interest-bearing derivative liabilities not specified as hedging or trading/speculative, reported within short-term debt [VCDV]

Definition revised September 2013

Non-Curr Derivative Liab. Hedging, Suppl

VDVL

COA Code VDVL

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Supplemental Item

Non-Curr Derivative Liab. Hedging, Suppl [VDVL] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. It is long-term liabilities arising from hedging (risk management) derivative instruments. The purpose of hedging transactions is to limit the risk related to the volatility of market prices of goods sold by the company, or to limit changes in foreign exchange rates. This item is used for derivatives reported outside of current liabilities or when the company has adopted an unclassified balance sheet.

Non-Curr Derivative Liab. Hedging, Suppl [VDVL] includes:

- Non-current derivatives held for hedging purposes
- Non-current interest-bearing hedging derivatives, reported under Long-term debt
- Non-current derivative liabilities not specified as hedging or trading/speculative
- Non-current interest-bearing derivative liabilities not specified as hedging or trading/speculative, reported within Long-term debt
- Derivatives held for hedging purpose reported under non-differentiated method of Balance sheet and where the company does not bifurcate between Short-term and Long-term portion.

Non-Curr Derivative Liab. Hedging, Suppl [VDVL] excludes:

- Non-current trading/speculative derivatives [VDSN]
- Non-current interest-bearing speculative derivatives [VDSN]

Definition revised September 2013

Non-Curr Derivative Liab Spec/Trdg Suppl**VDSN**

COA Code	VDSN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Non-Curr Derivative Liab Spec/Trdg Suppl [VDSN] represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives held for speculative/trading/investment purposes.

This item is used for derivatives reported outside of current liabilities or when the company has adopted an unclassified balance sheet.

Non-Curr Derivative Liab Spec/Trdg Suppl [VDSN] includes:

- Non-current derivatives held for speculative or trading purposes
- Non-current interest-bearing speculative/trading derivatives reported under long-term debt
- Derivatives held for hedging purpose reported under non-differentiated method of Balance sheet and where the company does not bifurcate between Short-term and Long-term portion.

Non-Curr Derivative Liab Spec/Trdg Suppl [VDSN] excludes:

- Non-current derivatives held for hedging purposes [VDVL]
- Non-current interest-bearing hedging derivatives reported under long-term debt [VDVL]
- Non-current derivative liabilities not specified as hedging or trading/speculative [VDVL]
- Non-current interest-bearing derivative liabilities not specified as hedging or trading/speculative, reported within long-term debt [VDVL]

Definition revised September 2013

Total Risk –Weighted Capital**VRWC**

COA Code	VRWC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Total Risk-Weighted Capital (VRWC) reflects the value of both on and off balance sheet assets weighted for credit and market risks. Each asset is assigned a value based upon specific guidelines designed to evaluate the risk associated with the underlying asset. Total Risk-Weighted Capital (VRWC) represents the denominator in Tier 1 Capital and Total Capital Ratios and may also be referred to as Total Risk Adjusted Assets.

This value is obtained from the notes of the financial statements.

Definition revised

Tier 1 Capital % VRTO

COA Code	VRTO
Units	Actual
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Tier 1 Capital % (VRTO) reflects the ratio of Tier 1 Capital to Total Risk-Weighted Assets. Tier 1 Capital, also known as Core Capital, is defined as the sum of common stockholder's equity, certain qualifying issues of preferred stock and minority interest, less goodwill, intangible assets, investments in certain subsidiaries and other adjustments. Regulatory requirements generally mandate this ratio to exceed 4%. This value is obtained from the notes of the financial statements.
<http://www.businessdictionary.com/definition/financial-expense.html>

Definition revised

Total Capital % VRTC

COA Code	VRTC
Units	Actual
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Total Capital % (VRTC) reflects the ratio of Total Capital to Total Risk-Weighted Assets.

Total Capital includes all components of Tier 1 Capital plus perpetual preferred stock not included in Tier 1, senior and subordinated debt, limited life preferred stock and allowances for credit losses. Regulatory requirements generally mandate this ratio to exceed 8%.

Total Capital % is also referred to as: Total Eligible Capital Ratio, Total Risk Asset Ratio, Capital Adequacy Ratio, Equity Funds Ratio and Solvency Ratio. This value is obtained from the notes of the financial statements.

Trading Account VRUA

COA Code	VRUA
Units	Millions
Annual History	Since 1997
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Trading Account [VRUA] represents an account held at a financial institution and administered by an investment dealer that the account holder uses to employ a trading strategy rather than a buy-and-hold investment strategy.

Thomson Reuters uses Trading Account [VRUA] for both trading account assets and liabilities, and collects the items as reported by the company, as of the fiscal period end date.

Thomson Reuters reports the trading account assets and trading account liabilities on separate lines if differentiated by the company.

Trading Account [VRUA] includes:

- Trading Account Assets
- Trading Account Liabilities

Definition revised October 2007

Credit Exposure

VRUF

COA Code	VRUF
Units	Millions
Annual History	Since 1997
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Credit Exposure [VRUF] represents all transactions where losses might occur due to the fact that counterparties may not fulfil their contractual payment obligations.

This information is generally obtained from the notes to the financial statements.

Definition revised December 2010

Non-Performing Loans

VRUQ

COA Code	VRUQ
Units	Millions
Annual History	Since 1997
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Non-Performing Loans [VRUQ] represents loans that are in default or close to being in default. The non-performing loan amount refers to the gross amount before impairment provisions.

This information is usually disclosed in a footnote to the financial statements.

Non-Performing Loans [VRUQ] includes:

- Non-accrual loans
- Reduced rate loans
- Renegotiated/restructured loans (accruing and non-accruing)
- Loans past due 90 days or more (accruing and non-accruing)
- Loans past due below 90 days, if so defined by the lender (accruing and non-accruing)

Non-Performing Loans [VRUQ] excludes:

- Assets acquired in foreclosure
- Repossessed personal property
- Non-performing/Impaired Securities
- Impaired debt instruments
- Other Non-performing assets

Definition revised November 2011

Assets under Management

VRUZ

COA Code	VRUZ
Units	Millions
Annual History	Since 1997
Quarterly History	Since 2005
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental Item

Assets under Management [VRUZ] represents the market value of assets an investment company manages on behalf of investors.

The Company includes in its assets under management, items such as:

- Funds managed by foreign exchange overlay business
- Short term investment funds managed as part of its securities lending business

Definition revised October 2007

Total Current Assets less Inventory

SCUI

COA Code	SCUI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Asset

Total Current Assets less Inventory [SCUI] represents Total Current Assets [ATCA] minus Total Inventory [AITL]. Total Current Assets less Inventory [SCUI] is not available for non-detailed periods or for companies which report non-differentiated balance sheets.

Definition revised

Quick Ratio

SQCK

COA Code	SQCK
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility

Data Type Ratio

Quick Ratio [SQCK] represents Total Current Assets less Inventory [SCUI] divided by Total Current Liabilities [LTCL]. Quick Ratio [SQCK] is not available for non-detailed periods or for companies which report non-differentiated balance sheets.

Definition revised

Current Ratio

SCUR

COA Code SCUR
Annual History Since 1983
Quarterly History Since 1989
COA Type Industrial, Utility
Data Type Ratio

Current Ratio [SCUR] represents Total Current Assets [ATCA] divided by Total Current Liabilities [LTCL]. Current Ratio is not available for non-detailed periods or for companies which report non-differentiated balance sheets.

Definition revised

Net Debt

SNTD

COA Code SNTD
Units Millions
Annual History Since 1983
Quarterly History Since 1989
COA Type Industrial, Utility
Data Type Liability

Net Debt [SNTD] represents the sum of:

- Total Debt [STLD]
- Minority Interest [LMIN]
- Redeemable Preferred Stock [SRPR]
- Preferred Stock – Non Redeemable, Net [SPRS]

Less

- Cash [ACSH]
- Cash & Equivalents [ACAE]
- Short Term Investments [ASTI]

Net Debt Capital [SNTD] is not available for non-detailed periods.

Definition revised March 2008

Tangible Book Value

STBV

COA Code STBV
Units Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Tangible Book Value [STBV] represents Total Equity [QTLE] less:

- Goodwill, Net [AGWI]
- Intangibles, Net [AINT]
- Redeemable Preferred Stock [SRPR]
- Preferred Stock – Non Redeemable, Net [SPRS]

Tangible Book Value [STBV] is not available for non-detailed periods.

Definition revised

Tangible Book Value per Share STBP

COA Code	STBP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Per-share Item

Tangible Book Value per Share [STBP] represents Tangible Book Value [STBV] divided by Total Common Shares Outstanding [QTCO].

Tangible Book Value per Share [STBP] is not available for non-detailed periods.

Definition revised

Reported Total Assets VRTA

COA Code	VRTA
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

Reported Total Assets 総資産 [VRTA] represents the company's as reported total assets value within their financial report.

This value may not be the same as the Total Assets [ATOT] calculated by Thomson Reuters as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Balance Sheet.

Definition revised February 2008

Reported Total Liabilities**VRTL**

COA Code	VRTL
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

Reported Total Liabilities 総負債 [VRTL] represents the company's as reported liabilities value within their financial report.

This value may not be the same as the Total Assets [LTLL] calculated by Thomson Reuters as the presentation of certain line items like Minority Interests may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Balance Sheet.

Definition revised February 2008

Shareholders' Equity excl. New Stock Subs.**VSEE**

COA Code	VSEE
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Equity

Shareholders' Equity excluding New Stock Subscription 自己資本 [VSEE] represents the company's as reported Shareholders' Equity excluding New Stock Subscription value within their financial report.

Shareholders' Equity excluding New Stock Subscription 自己資本 [VSEE] is the sum of:

- Shareholders' Equity 資本金合計
- Valuation and Translation Adjustments 評価・換算差額等

It can also be obtained using Net Assets 純資産, less New Subscription Rights 新株予約権, and Minority Interests 少数株主持分.

This code applies only to the Japanese market, and is generally obtained from the Statement of Changes in Net Assets.

Definition revised February 2008

Reported Shareholders' Equity**VRSE**

COA Code	VRSE
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility

Data Type Equity

Reported Shareholders' Equity 株主資本合計 [VRSE] represents the company's as reported Shareholders' equity value within their financial report. This represents the sum of:

- Common Stock 資本金
- Capital Surplus 資本剰余金
- Retained Earnings 利益剰余金
- Treasury Stock 自己株式

This code applies only to the Japanese market, and is generally obtained from the Balance Sheet or Statement of Changes in Net Assets.

Definition revised February 2008

Reported Net Assets

VRNA

COA Code VRNA
 Units Millions
 Annual History Since 2004
 Quarterly History Since 2007
 COA Type Industrial, Bank, Insurance, Utility
 Data Type Equity

Reported Net Assets 純資産 [VRNA] represents the total net assets, as reported by the company within their financial report. It is the sum of:

- Shareholders' Equity 資本合計
- Valuation and Translation Adjustments 評価・換算差額等
- New Subscription Rights 新株予約権
- Minority Interests 少数株主持分

This value may not be the same as the Total Equity [QETL] calculated by Thomson Reuters due to the difference in the reporting line position of Minority Interests [LMIN]. Thomson Reuters reports Minority Interests as part of liability while the company reports it as part of equity.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Balance Sheet.

Definition revised February 2008

Reported Net Assets to Total Assets

VNAT

COA Code VNAT
 Units Percentage (%)
 Annual History Since 2004
 Quarterly History Since 2007
 COA Type Industrial, Bank, Insurance, Utility
 Data Type Ratio

Reported Equity to Total Assets 自己資本比率[VNAT] represents the proportion of the company's total assets that are owned by equity holders. It is an indication of the financing position of the company.

This item is sometimes reported as Net Assets Attributable to Major Shareholders to Total Assets. It is obtained using Total Net Assets less Subscription Rights to Shares less Minority Interests, divided by Total Assets.

Reported Net Assets to Total Assets [VNAT] represents the company's as reported value within their financial report. If the company does not report the Net Assets to Total Assets value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Return on Assets

VROA

COA Code	VROA
Units	Percentage (%)
Annual History	Since 2004
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio

Reported Return on Assets 総資産経常利益率 [VROA] represents a measure of the company's management effectiveness in using its assets to generate earnings. For Japanese companies, It is generally obtained using Ordinary Profit 経常利益, divided by Total Assets 総資産.

Reported Return on Assets [VROA] represents the company's as reported value within their financial report. This value may not be the same as the Return on Assets calculated by Thomson Reuters. If the company does not report the Return on Assets value in its financial report, this field is populated as N/A.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Reported Return on Equity

VROE

COA Code	VROE
Units	Percentage (%)
Annual History	Since 2004
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Ratio

Reported Return on Equity 自己資本当期純利益率 [VROE] represents a measure of the company's management effectiveness in using its equity to generate earnings. It is generally obtained using Net Income, divided by Shareholder's equity.

Reported Return on Equity [VROE] represents the company's as reported value within their financial report. This value may not be the same as the Return on Equity calculated by Thomson Reuters. If the company does not report the Return on Equity value in its financial report, this field is populated as N/A.

This code is applicable only to the Japanese market, and is generally obtained from the Summary of Operations.

Definition revised February 2008

Murabaha**IMRI**

COA Code	IMRI
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Insurance
Data Type	Supplemental

Murabaha [IMRI] refers to receivables in the insurance sector which can be reported as investments such as, for example, Murabaha deposits and units in Murabaha funds.

Murabaha [IMRI] is supplemental to:

- Cash & Equivalents [ACAE])
- LT Investments – Other [ALTI], when the company does not delineate between long-term and short-term investments (Cash & Equivalents [ACAE]) or, when the short-term Murabaha funds are not specified as being trading investments with three months or less duration

Definition June 2011

Musharakah Investments**IMSI**

COA Code	IMSI
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Musharakah Investments [IMSI] refers to all Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), under the Musharakah arrangement of Islamic Financing.

Musharakah Investments [IMSI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]

- LT Investments – Other [ALTI]

Definition June 2011

Definition June 2011

Mudarabah Investments**IMDI**

COA Code	IMDI
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Mudarabah Investments [IMDI] refers to all Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), under the Mudarabah arrangement of Islamic Financing.

Mudarabah denotes an investment contract in which one party, the financier or investor (Rab al Mal), provides the capital to the other party, bank or insurance company (Mudarib), for investment in a commercial enterprise; with the Mudarib providing expertise and management in the arrangement.

In this arrangement, any profit made is shared between investor and borrower on a pre-arranged ratio; any loss is borne solely by the investor. For the customer the loss is the share of the expected income for the efforts expended.

Mudarabah Investments [IMDI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Sukuk Investments**ISKI**

COA Code	ISKI
Units	Following Period Header Unit
Annual History	Since 2007

Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Sukuk Investments [ISKI] are certificates or asset-backed bonds, which are structured in accordance with Shariah (Islamic Law) and may be traded in the market. Investment Sukuk are certificates of equal value representing undivided shares in the ownership of tangible assets, usufructs and services or in the ownership of the assets of particular projects or special investment activity.

Sukuk Investments [ISKI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Wakala Investments

IWKI

COA Code	IWKI
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Wakala Investments [IWKI] refers to all Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), under the Wakala arrangement of Islamic Financing.

Wakala Investments [IWKI] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held [ASHM]

- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Other Islamic Investments

IOII

COA Code	IOII
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Other Islamic Investments [IOII] refers to other Islamic specific investments falling under the categories of earning assets (for banks) and short-term or long-term investments (for financial companies), and which are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Investments [IOII] is supplemental to:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- LT Investments – Other [ALTI]

Definition June 2011

Total Islamic Investments, Supplemental

ISIV

COA Code	ISIV
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Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Total Islamic Investments, Supplemental [ISIV] represents the total amount of Islamic Investments.

Total Islamic Investments, Supplemental [ISIV] is calculated as the sum of:

- Murabaha [IMRI]
- Mudarabah Investments [IMDI]
- Musharakah Investments [IMSI]
- Sukuk Investments [ISKI]
- Wakala Investments [IWKI]
- Other Islamic Investments [IOII]

Total Islamic Investments, Supplemental [ISIV] constituents are supplemental to the following company specific codes:

For banks:

- Interest-Earning Deposits [ADPT]
- Trading Account Assets [ATAA]
- Other Short-Term Investments [AOTI]
- Securities Held [ASHM]
- Securities for Sale [ASFS]
- Total Investment Securities [ASEC]
- Loans Held for Sale [ALHS]
- Other Earning Assets [AOEA]

For financial (insurance) companies:

- Cash & Equivalents [ACAE]
- Long Term Investments – Other [ALTI]

Definition June 2011

Murabaha Receivables

IMRL

COA Code	IMRL
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Murabaha Receivables [IMRL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Murabaha arrangement of Islamic Financing.

Murabaha Receivables [IMRL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Istisna Receivables

ISTL

COA Code	ISTL
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Istisna Receivables [ISTL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Istisna arrangement of Islamic Financing.

Istisna Receivables [ISTL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Musharakah Financing

IMSL

COA Code	IMSL
Units	Following Period Header Unit
Annual History	Since 2007

Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Musharakah Financing [IMSL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Musharakah arrangement of Islamic Financing.

Musharakah Financing [IMSL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Mudarabah Financing

IMDL

COA Code	IMDL
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Mudarabah Financing [IMDL] refers to all Islamic loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Mudarabah arrangement of Islamic Financing.

Mudarabah Financing [IMDL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Ijarah Financing**IIJL**

COA Code	IIJL
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Ijarah Financing [IIJL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Ijarah arrangement of Islamic Financing.

Ijarah Financing [IIJL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Wakala Receivables**IWKL**

COA Code	IWKL
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Wakala Receivables [IWKL] refers to all Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), under the Wakala arrangement of Islamic Financing.

Wakala Receivables [IWKL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]

- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Other Islamic Receivables

IOIL

COA Code	IOIL
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Other Islamic Receivables [IOIL] refers to other Islamic specific loans and advances falling under the categories of loans (for banks) and receivables (for financial/insurance companies), and which are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Receivables [IOIL] is supplemental to:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Total Islamic Financing Assets, Supplemental

ISFC

COA Code	ISFC
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Total Islamic Financing Assets, Supplemental [ISFC] represents the total amount of Islamic Financing Assets.

Total Islamic Financing Assets, Supplemental [ISFC] is calculated as the sum of:

- Ijarah Financing [IIJL]
- Mudarabah Financing [IMDL]
- Murabaha Receivables [IMRL]

- Musharakah Financing [IMSL]
- Istisna Receivables [ISTL]
- Wakala Receivables [IWKL]
- Other Islamic Receivables [IOIL]

Total Islamic Financing Assets, Supplemental [ISFC] constituents are supplemental to the following company specific codes:

For banks:

- Total Gross Loans [ATGL]
- Net Loans [ANTL]

For financial (insurance) companies:

- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]
- Insurance Receivables [APRE]

Definition June 2011

Murabaha Payables

IMBD

COA Code	IMBD
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Murabaha Payables [IMBD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Murabaha arrangement of Islamic Financing.

Murabaha Payables [IMBD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Ijarah Lease Payables**IJD**

COA Code	IJD
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Ijarah Lease Payables [IJD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Ijarah arrangement of Islamic Financing.

Ijarah Lease Payables [IJD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Capital Lease Obligations [LCLO], when reported as Ijarah loans

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Istisna Payables**IISD**

COA Code	IISD
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Istisna Payables [IISD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Istisna arrangement of Islamic Financing.

Istisna Payables [IISD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Musharakah Financing**IMSD**

COA Code	IMSD
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Musharakah Financing [IMSD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Musharakah arrangement of Islamic Financing.

Musharakah Financing [IMSD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Mudarabah Financing**IMDD**

COA Code	IMDD
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Mudarabah Financing [IMDD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Mudarabah arrangement of Islamic Financing.

Mudarabah Financing [IMDD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Sukuk Financing

ISKD

COA Code	IMSD
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Sukuk Financing [ISKD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Sukuk arrangement of Islamic Financing.

Sukuk Financing [ISKD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Wakala Payables

IWKD

COA Code	IWKD
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Wakala Payables [IWKD] refers to all Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, under the Wakala arrangement of Islamic Financing.

Wakala Payables [IWKD] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Other Islamic Payables

IODT

COA Code	IODT
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Other Islamic Payables [IODT] refers to all other Islamic specific debt falling under the categories of total debt for banks and financial/insurance companies, and which are not categorized as Ijarah, Istisna, Murabaha, Mudarabah, Musharakah, Sukuk and Wakala Investments or which may be a combination of one or more of the afore-mentioned.

Other Islamic Payables [IODT] is supplemental to:

For banks only:

- Other Short-Term Borrowings [LOTB]
- Commercial Paper [LCPR]

For banks and financial (insurance) companies:

- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]

For financial (insurance) companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Unrestricted Investment Accounts

IUIA

COA Code	IUIA
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank
Data Type	Supplemental

Unrestricted Investment Accounts [IUIA] refers to the total of customer accounts deposited, and which grant the bank full authorization for use in Islamic operations.

Unrestricted Investment Accounts [IUIA] is supplemental to:

- Non-Interest Bearing Deposits [LNID], when reported as current or on demand deposits
- Interest Bearing Deposits [LIBD], when reported as savings or time deposits
- Other Deposits [LODP]
- Total Deposits [LDBT], when breakdown of interest bearing or non-interest bearing deposits is not reported

Definition June 2011

Other Islamic Deposits

IODP

COA Code	IODP
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank
Data Type	Supplemental

Other Islamic Deposits [IODP] refers to any Islamic Deposits not specified as Unrestricted Investment Accounts [IUIA], and which are based on any other Shariah concept, commonly Wakala.

Other Islamic Deposits [IODP] is supplemental to:

- Non-Interest Bearing Deposits [LNID], when reported as current or on demand deposits
- Interest Bearing Deposits [LIBD], when reported as savings or time deposits
- Other Deposits [LODP]
- Total Deposits [LDBT], when breakdown of interest bearing or non-interest bearing deposits is not reported

Definition June 2011

Total Islamic Debts and Deposits, Supplemental

ISDD

COA Code	ISDD
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Bank, Insurance
Data Type	Supplemental

Total Islamic Debts and Deposits, Supplemental [ISDD] represents the total amount of Islamic Debts and Deposits.

Total Islamic Debts and Deposits, Supplemental [ISDD] is calculated as the sum of:

- Ijarah Lease Payables [IIJD]
- Istisna Payables [IISD]
- Murabaha Payables [IMBD]

- Mudarabah Financing [IMDD]
- Musharakah Financing [IMSD]
- Sukuk Financing [ISKD]
- Wakala Payables [IWKD]
- Other Islamic Payables [IODT]
- Unrestricted Investment Accounts [IUIA]
- Other Islamic Deposits [IODP]

Total Islamic Debts and Deposits, Supplemental [ISDD] constituents are supplemental to the following company specific codes:

For banks:

- Non-Interest Bearing Deposits [LNID]
- Interest Bearing Deposits [LIBD]
- Other Deposits [LODP]
- Total Deposits [LDBT]
- Commercial Paper [LCPR]
- Other Short-Term borrowings [LOTB]

For banks and financial/insurance companies:

- Current Portion of Long-Term Debt /Capital Leases [LCLD]
- Long-Term Debt [LLTD]
- Capital Lease Obligations [LCLO]

For financial/insurance companies only:

- Notes Payable/Short-Term Debt [LSTD]

Definition June 2011

Islamic Investments & Deposits

ISID

COA Code	ISID
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industry, Utility
Data Type	Supplemental

Islamic Investments & Deposits [ISID] represents all Islamic specific investments such as Murabaha investments, Wakala investments, etc reported in the Asset section of the balance sheet.

Islamic Investments & Deposits [ISID] is supplemental to:

- Cash & Equivalents [ACAE]
- Short-Term Investments [ASTI]

Definition June 2011

Islamic Receivables**ISRC**

COA Code	ISRC
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industry, Utility
Data Type	Supplemental

Islamic Receivables [ISRC] represents all Islamic specific receivables such as Musharakah, Mudarabah, Sukuk, Wakala, and Ijarah based receivables. It excludes Murabaha and any other forms of Islamic Receivables.

Islamic Receivables [ISRC] is supplemental to the following company specific codes:

- Accounts Receivable – Trade, Gross [AARG]
- Accounts Receivable – Trade, Net [AACR]
- Notes Receivable – Short-Term [ASTR]
- Receivables – Other [AORC]
- Total Receivables, Net [ATRC]
- Notes Receivable – Long Term [ALTR]

Definition June 2011

Islamic Debt**ISDT**

COA Code	ISDT
Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industry, Utility
Data Type	Supplemental

Islamic Debt [ISDT] represents all Islamic specific debt such as Murabaha debt, Sukuks and Ijarah loans.

Islamic Debt [ISDT] is supplemental to:

- Notes Payable/Short-Term Debt [LSTD]
- Current Portion of LT Debt/Capital Leases [LCLD]
- Long-Term Debt [LLTD]
- Capital Lease Obligations [LCLO], when reported as Ijarah loans

Definition June 2011

Islamic Section, Supplemental**ISBT**

COA Code	ISBT
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Units	Following Period Header Unit
Annual History	Since 2007
Quarterly History	Since 2007
COA Type	Industry, Utility
Data Type	Supplemental

Islamic Section [ISBT] represents the sum total of the following items collected by Thomson Reuters:

- Islamic Debt ISDT
- Islamic Investments & Deposits ISID
- Islamic Receivables ISRC

Definition August 2011

Long Term Debt Maturing Within 1 through 10 Years & Remaining Maturities VLD1 through VLD9, VLDA and VLDR

COA Code	VLD1 through VLD9, VLDA and VLDR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

These values reflect the amount of long-term debt maturing from the balance sheet period end date. These values are non-cumulative. Companies generally present long-term debt maturities in one of two following manners:

1. Annual long-term debt maturities for a given number of years (usually 5 years); remaining debt maturities are then aggregated.

Example: Company ABC reports long-term debt maturities as:

Company Description	Value
Long-Term Debt Maturing within 1 Year	50
Long-Term Debt Maturing within 2 Years	100
Long-Term Debt Maturing within 3 Years	100
Long-Term Debt Maturing within 4 Years	100
Long-Term Debt Maturing within 5 Years	100
Long-Term Debt Maturing after 5 Years	300

Definition revised

Total Long Term Debt, Supplemental VTLD

COA Code	VTLD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Utility, Bank, Insurance

Data Type Supplemental Item

Total Long Term Debt, Supplemental (VTLD) reflects the sum of Long Term Debt Maturing within 1 through 10 Years (VLD1 through VLD9 and VLDA) and Long Term Debt – Remaining Maturities (VLDR).

Definition revised

Standardized Long Term Debt Maturing in Years 1 through 10 SLD1 through SLD10

COA Code SDL1 though SDL10

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility, Bank, Insurance

Data Type Supplemental

These values represent the amount of long term debt maturing within a specified year following the balance sheet period end date. These values are non-cumulative. If a company presents their long term debt maturities in ranges instead of individual years, each range is divided out and the resulting amounts are distributed evenly across the years in the range.

Example: A company presents their long term debt as follows:

Company Description	Value
Long-Term Debt Maturing within 1 Year	40
Long-Term Debt Maturing in 2-5 Years	300

This appears in the Standardized product as:

COA Code	Description	Value
SLD1	Std. Long-Term Debt Maturing Within 1 Year	40
SLD2	Std. Long-Term Debt Maturing in Year 2	75
SLD3	Std. Long-Term Debt Maturing in Year 3	75
SLD4	Std. Long-Term Debt Maturing in Year 4	75
SLD5	Std. Long-Term Debt Maturing in Year 5	75

Standardized Long Term Debt Maturing in Years 2 and 3

SLD23

COA Code SLD23

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Utility, Insurance, Bank

Data Type Supplemental

Standardized Long Term Debt Maturing in Years 2 and 3 represents the summation of Standardized Long Term Debt Maturing in Year 2 [SLD2] and Standardized Long Term Debt Maturing in Year 3 [SLD3].

Definition revised

Standardized Long Term Debt Maturing in Years 4 and 5 SLD45

COA Code	SLD45
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

Standardized Long Term Debt Maturing in Years 4 and 5 represents the summation of Standardized Long Term Debt Maturing in Year 4 [SLD4] and Standardized Long Term Debt Maturing in Year 5 [SLD5].

Definition revised

Standardized Long Term Debt Maturing in Year 6 & Beyond SLD6B

COA Code	SLD6B
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

Standardized Long Term Debt Maturing in Year 6 and Beyond represents Total Long Term Debt, Supplemental [VTLD] less Standardized Long Term Debt Maturing within 1 Year [SLD1], Standardized Long Term Debt Maturing in Year 2 [SLD2], Standardized Long Term Debt Maturing in Year 3 [SLD3], Standardized Long Term Debt Maturing in Year 4 [SLD4] and Standardized Long Term Debt Maturing in Year 5 [SLD5].

Definition revised

Interest Costs VINC

COA Code	VINC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Interest Costs (VINC) reflects the growth (interest rate) value discounted from future capital lease payments to reconcile these payments to present value. This item is used when capital lease maturities are presented as gross payments (versus maturities presented at present value).

Interest Costs (VINC) is always reported as a negative value and can be obtained from the notes to the financial statements. This value may include executory costs.

Definition revised

Executory Costs**VEXC**

COA Code	VEXC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Executory Costs (VEXC) reflects administrative, legal, and tax expense deducted from future capital lease payments to reconcile payments to present value. This item is used when capital lease maturities are presented as gross payments (versus maturities presented at present value).

Executory Costs (VEXC) is always reported as a negative value and can be obtained from the notes to the financial statements.

Definition revised

Capital Leases Maturing Within 1 through 10 Years & Remaining Maturities**VCL1 through VCL9, VCLA and VCLR**

COA Code	VCL1 through VCL9, VCLA and VCLR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Supplemental Item

Capital leases, also known as finance leases, are defined as leased assets where the majority of risks and benefits of the underlying assets have been transferred to the lessee. These non-cumulative values reflect the amount of capital leases maturing from the balance sheet period end date. Capital leases maturities provided in 'yearly ranges' are treated similarly to Long Term Debt Maturities, with the entire maturity value for the range classified as maturing within the end year of the provided range.

These values are generally reflected at present value (gross lease payments less interest and executory costs). If company provides gross capital leases maturities, total gross capital leases is then reconciled to present value with Interest Costs (VINC) and/or Executory Costs (VEXC).

These values are obtained from the notes of the financial statements.

Definition revised

Total Capital Leases**VTCL**

COA Code	VTCL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Total Capital Leases (VTCL) reflects the sum of Capital Leases Maturing within 1 through 10 Years (VCL1 through VCL9 and VCLA), Capital Leases – Remaining Maturities (VCLR), Interest Costs (VINC) and Executory Costs (VEXC).

Definition revised

Standardized Capital Lease Payments Due Within Year 1 & Through Year 10 SCL1 through SCL10

COA code	SCL1 through SCL10
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

These values represent the amount of capital lease payments due in a specified year following the balance sheet period end date. These values are non-cumulative. If a company presents their capital lease payments in ranges instead of individual years, each range is divided out and the resulting amounts are distributed evenly across the years in the range.

Example: A company presents their capital lease payments as follows:

Company Description	Value
Capital Leases Due within 1 Year	40
Capital Lease Payments Due in 2-5 Years	300

This appears in the Standardized product as:

COA Code	Description	Value
SCL1	Std. Capital Lease Payments Due Within 1 Year	40
SCL2	Std. Capital Lease Payments Due in Year 2	75
SCL3	Std. Capital Lease Payments Due in Year 3	75
SCL4	Std. Capital Lease Payments Due in Year 4	75
SCL5	Std. Capital Lease Payments Due in Year 5	75

Standardized Capital Lease Payments Due in Years 2 and 3 SCL23

COA Code	SCL23
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Supplemental

Standardized Capital Lease Payments Due in Years 2 and 3 represents the summation of Standardized Capital Lease Payments Due in Year 2 [SCL2] and Standardized Capital Lease Payments Due in Year 3 [SCL3].

Definition revised

Standardized Capital Lease Payments Due in Years 4 and 5**SCL45**

COA Code	SCL45
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

Standardized Capital Lease Payments Due in Years 4 and 5 represents the summation of Standardized Capital Lease Payments Due in Year 4 [SCL4] and Standardized Capital Lease Payments Due in Year 5 [SCL5].

Definition revised

Standardized Capital Lease Payments Due in Years 6 & Beyond**SCL6B**

COA Code	SCL6B
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

Standardized Capital Lease Payments Due in Year 6 and Beyond represents Total Capital Leases, Supplemental [VTCL] less Standardized Capital Lease Payments Due within 1 Year [SCL1], Standardized Capital Lease Payments Due in Year 2 [SCL2], Standardized Capital Lease Payments Due in Year 3 [SCL3], Standardized Capital Lease Payments Due in Year 4 [SCL4] and Standardized Capital Lease Payments Due in Year 5 [SCL5].

Definition revised

**Operating Leases Maturing Within 1 through 10 Years & Remaining Maturities
VOL1 through VOL9, VOLA and VOLR**

COA Code	VOL1 through VOL9, VOLA and VOLR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental Item

Operating Leases are defined as leased assets where the majority of risks and benefits of the underlying assets remain with the lessor. These non-cumulative values reflect the amount of operating leases maturing from the balance sheet period end date.

Operating leases maturities provided in 'yearly ranges' are treated similarly to Long Term Debt Maturities and Capital Lease maturities, with the entire maturity value for the range classified as maturing within the end year of the provided range.

These values are obtained from the notes of the financial statements.

Definition revised

Total Operating Leases**VTOL**

COA Code	VTOL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Bank, Insurance
Data Type	Supplemental Item

Total Operating Leases (VTOL) reflects the sum of Operating Leases Maturing within 1 through 10 Years (VOL1 through VOL9 and VOLA) and Operating Leases – Remaining Maturities (VOLR).

Definition revised

Standardized Operating Lease Payments Due in Years 1 to 10**SOL1 to SOL10**

COA code	SOL1 through SOL10
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

These values represent the amount of operating lease payments due in a specified year following the balance sheet period end date. These values are non-cumulative. If a company presents their operating lease payments in ranges instead of individual years, each range is divided out and the resulting amounts are distributed evenly across the years in the range.

Example: A company presents their operating lease payments as follows:

Company Description	Value
Operating Lease Payments Due within 1 Year	40
Operating Lease Payments Due in 2-5 Years	300

This appears in the Standardized product as:

COA Code	Description	Value
SOL1	Std. Operating Lease Payments Due Within 1 Year	40
SOL2	Std. Operating Lease Payments Due in Year 2	75
SOL3	Std. Operating Lease Payments Due in Year 3	75
SOL4	Std. Operating Lease Payments Due in Year 4	75
SOL5	Std. Operating Lease Payments Due in Year 5	75

Standardized Operating Lease Payments Due in Years 2 & 3**SOL23**

COA Code	SOL23
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

Standardized Operating Lease Payments Due in Years 2 and 3 represents the summation of Standardized Operating Lease Payments Due in Year 2 [SOL2] and Standardized Operating Lease Payments Due in Year 3 [SOL3].

Definition revised

Standardized Operating Lease Payments Due in Years 4 & 5 SOL45

COA Code	SOL45
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Bank
Data Type	Supplemental

Standardized Operating Lease Payments Due in Years 4 and 5 represents the summation of Standardized Operating Lease Payments Due in Year 4 [SOL4] and Standardized Operating Lease Payments Due in Year 5 [SOL5].

Definition revised

Standardized Operating Lease Payments Due in Years 6 & Beyond SOL6B

COA code	SOL6B
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility, Insurance, Utility
Data Type	Supplemental

Standardized Operating Lease Payments Due in Year 6 and Beyond represents Total Operating Leases, Supplemental [VTOL] less Standardized Operating Lease Payments Due within 1 Year [SOL1], Standardized Operating Lease Payments Due in Year 2 [SOL2], Standardized Operating Lease Payments Due in Year 3 [SOL3], Standardized Operating Lease Payments Due in Year 4 [SOL4] and Standardized Operating Lease Payments Due in Year 5 [SOL5].

Definition revised

Pension Obligation - Domestic VAPD

COA Code	VAPD
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

VAPD Pension Obligation - Domestic represents the value of benefits for plans based in the company's home country.

Definition revised July 2006

Pension Obligation - Foreign

VAPF

COA Code	VAPF
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

VAPF Pension Obligation - Foreign represents the value of benefits for plans based in countries other than the company's home country.

Definition revised July 2006

Post-Retirement Obligation

VAPR

COA Code	VAPR
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

VAPR Post-Retirement Obligation represents the value of benefits for Post-Retirement plans based in countries other than the company's home country.

Definition revised July 2006

Plan Assets - Domestic

VPAD

COA Code	VPAD
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VPAD Plan Assets- Domestic represents the fair value of plan assets for plans based in the company's home country.

Definition revised July 2006

Plan Assets - Foreign

VPAF

COA Code	VPAF
Units	Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VPAF Plan Assets - Foreign represents the fair value of plan assets for plans based in countries other than the company's home country.

Definition revised July 2006

Plan Assets – Post-Retirement

VPAP

COA Code VPAP

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Assets

Plan Assets – Post-Retirement [VPAP] represents the fair value of plan assets for Post-Retirement Plans.

Definition revised July 2006

Funded Status - Domestic

VPPD

COA Code VPPD

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

VPPD Funded Status - Domestic represents the funding status of the plan. Funded Status is determined by deducting the Projected Benefit Obligation from the fair value of plan assets. This is the "headline" number cited when a company's pension plan is considered "underfunded". A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan's assets.

Definition revised July 2006

Funded Status - Foreign

VPPF

COA Code VPPF

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

Funded Status – Foreign [VPPF] represents the funding status of plan. Funded Status is determined by deducting the Projected Benefit Obligation from the fair value of plan assets. This is the “headline” number cited when a company’s pension plan is considered “underfunded”. A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan’s assets.

Definition revised July 2006

Funded Status – Post-Retirement

VPPP

COA Code	VPPP
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset/Liability

Funded Status – Post-Retirement [VPPP] represents funding status of plan. Funded Status is determined by deducting the Projected Benefit Obligation from the fair value of plan assets.

This is the “headline” number cited when a company’s pension plan is considered “underfunded”. A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan’s assets.

Definition revised July 2006

Accumulated Obligation - Domestic

VPQD

COA Code	VPQD
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

VPQD Accumulated Obligation - Domestic represents the present value of all plan obligations (both vested and non-vested) as of measurement date. Unlike the Projected Benefit Obligation, the ABO makes no assumptions about future compensation levels of plan participants.

Definition revised July 2006

Accumulated Obligation - Foreign

VPQF

COA Code	VPQF
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Liability

VPQF Accumulated Obligation - Foreign

Present value of all plan obligations (both vested and non-vested) as of measurement date. Unlike the Projected Benefit Obligation, the ABO makes no assumptions about future compensation levels of plan participants.

Definition revised July 2006

Accumulated Obligation – Post-Retirement**VPQR**

COA Code VPQR

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Liability

VPQR Accumulated Obligation – Post-Retirement represents the present value of all plan obligations (both vested and non-vested) as of measurement date. Unlike the Projected Benefit Obligation, the ABO makes no assumptions about future compensation levels of plan participants.

Definition revised July 2006

Unfunded Plan Obligations**VPUF**

COA Code VPUF

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Liability

VPUF Unfunded Plan Obligations. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan's assets (i.e. accumulated benefit obligation exceeds plan assets).

Definition revised July 2006

Total Funded Status**VFSS**

COA Code VFSS

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

Total Funded Status [VFSS] is determined by deducting the Projected Benefit Obligation from the fair value of plan assets. A fully funded plan has sufficient assets to pay all current and future benefits. An underfunded plan does not have enough assets to pay all benefits. Unfunded benefit liability is the amount of promised pension benefits that exceed a plan's assets.

Total Funded Status [VFSS] represents:

- Pension Obligation – Domestic [VAPD]
- Pension Obligation – Foreign [VAPF]
- Post-Retirement Obligation [VAPR]
- Plan Assets – Domestic [VPAD]
- Plan Assets – Foreign [VPAF]
- Plan Assets – Post-Retirement [VPAP]
- Funded Status – Domestic [VPPD]
- Funded Status – Foreign [VPPF]
- Funded Status – Post-Retirement [VPPP]
- Unfunded Plan Obligations [VPUF]

Definition revised July 2006

Discount Rate - Domestic

VDRD

COA Code	VDRD
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VDRD Discount Rate - Domestic represents the rate used in determining the present value of plan obligations for plans based in the company's home country.

Definition revised July 2006

Discount Rate - Foreign

VDRF

COA Code	VDRF
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VDRF Discount Rate - Foreign represents the rate used in determining the present value of plan obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Discount Rate – Post-Retirement

VDRP

COA Code	VDRP
Units	Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VDRP Discount Rate - Post-Retirement represents the rate used in determining the present value of plan obligations for Post-Retirement plans.

Definition revised July 2006

Exp. Rate of Return- Domestic

VERD

COA Code VERD

Units Percentage (%)

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

Expected Rate of Return- Domestic [VERD] reflects the estimated return on plan assets for plans based in the company's home country.

Definition revised July 2006

Exp. Rate of Return- Foreign

VERF

COA Code VERF

Units Millions

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VERF Expected Rate of Return - Foreign represents the estimated return on plan assets for plans based in countries other than the company's home country.

Definition revised July 2006

Exp. Rate of Return— Post-Retirement

VERR

COA Code VERR

Units Millions

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VERR Expected Rate of Return - Post-Retirement represents the estimated return on plan assets for Post-Retirement plans.

Definition revised July 2006

Compensation Rate - Domestic

VRCD

COA Code	VRCD
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VRCD Compensation Rate - Domestic represents the projected increase in salaries used in calculation of future benefit obligations for plans based in the company's home country.

Definition revised July 2006

Compensation Rate - Foreign

VRCF

COA Code	VRCF
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VRCF Compensation Rate - Foreign represents the projected increase in salaries used in calculation of future benefit obligations for plans based in countries other than the company's home country.

Definition revised July 2006

Compensation Rate – Post-Retirement

VRCP

COA Code	VRCP
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VRCP Compensation Rate - Post-Retirement represents the projected increase in salaries used in calculation of future benefit obligations for Post-Retirement plans.

Definition revised July 2006

Pension Payment Rate - Domestic

VRPD

COA Code	VRPD
Units	Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VRPD Pension Payment Rate - Domestic represents the payment rate of pension plans for plans based in the company's home country.

Definition revised July 2006

Pension Payment Rate - Foreign

VRPF

COA Code VRPF

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VRPF Pension Payment Rate - Foreign represents the payment rate of pension plans for plans based in countries other than the company's home country.

Definition revised July 2006

Period End Assumptions

VASP

COA Code VASP

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VASP Period End Assumptions. Assumption rates are given for both the Income Statement and Balance Sheet. The rates labeled "For The Years Ended ..." are to be populated on the Income Statement. The rates labeled "At ..." are to be populated on the Balance Sheet.

If a range of rates is given, the lower rate is to be populated. (Ex. Discount Rate = 3.5% - 6.25%, 3.5% is the rate to be populated). If multiple rates are given, each rate is collected.

Period End Assumptions [VASP] represents:

- Discount Rate – Domestic [VDRD]
- Discount Rate – Foreign [VDRF]
- Discount Rate – Post-Retirement [VDRP]
- Expected Rate of Return – Domestic [VERD]
- Expected Rate of Return – Foreign [VERF]
- Expected Rate of Return – Post-Retirement [VERR]

- Compensation Rate – Domestic [VRCD]
- Compensation Rate – Foreign [VRCF]
- Compensation Rate – Post-Retirement [VRCP]
- Pension Payment Rate – Domestic [VRPD]
- Pension Payment Rate – Foreign [VRPF]

Definition revised July 2006

Prepaid Benefits - Domestic

VABD

COA Code	VABD
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VABD Prepaid Benefits - Domestic represents cumulative employer contributions in excess of accrued net pension cost for plans based in the company's home country.

Definition revised July 2006

Prepaid Benefits - Foreign

VABF

COA Code	VABF
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VABF Prepaid Benefits -Foreign represents cumulative employer contributions in excess of accrued net pension cost for plans based in countries other than the company's home country.

Definition revised July 2006

Prepaid Benefits – Post-Retirement

VABP

COA Code	VABP
Units	Millions
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VABP Prepaid Benefits – Post-Retirement represents cumulative employer contributions in excess of accrued net pension cost for Post-Retirement plans.

Definition revised July 2006

Intangible Assets - Domestic

VAID

COA Code	VAID
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VAID Intangible Assets - Domestic represents legal claims to future benefits for plans based in the company's home country.

Definition revised July 2006

Intangible Assets - Foreign

VAIF

COA Code	VAIF
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VAIF Intangible Assets - Foreign represents legal claims to future benefits for plans based in countries other than the company's home country.

Definition revised July 2006

Intangible Assets – Post-Retirement

VAIP

COA Code	VAIP
Units	Millions
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Asset

VAIP Intangible Assets – Post-Retirement represents legal claims to future benefits for Post-Retirement plans.

Definition revised July 2006

Accrued Liabilities - Domestic

VALD

COA Code	VALD
Units	Millions
Annual History	Since 2003
Quarterly History	

COA Type Industrial, Bank, Insurance, Utility

Data Type Liabilities

VALD Accrued Liabilities - Domestic represents cumulative net pension cost accrued in excess of the employer's contributions for plans based in the company's home country.

Definition revised July 2006

Accrued Liabilities - Foreign

VALF

COA Code VALF

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Liability

VALF Accrued Liabilities - Foreign represents cumulative net pension cost accrued in excess of the employer's contributions for plans based in countries other than the company's home country.

Definition revised July 2006

Accrued Liabilities - Post-Retirement

VALP

COA Code VALP

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Liabilities

VALP Accrued Liabilities – Post-Retirement represents cumulative net pension cost accrued in excess of the employer's contributions for Post-Retirement plans.

Definition revised July 2006

Other Assets, Net - Domestic

VAOD

COA Code VAOD

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Assets

VAOD Other Assets, Net - Domestic represents any items which do not have an associated COA code and line item for plans based in the company's home country.

Definition revised July 2006

Other Assets, Net - Foreign**VAOF**

COA Code VAOF

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VAOF Other Assets, Net – Foreign represents any items which do not have an associated COA code and line item for plans based in countries other than the company's home country.

Definition revised July 2006

Other Assets, Net - Post-Retirement**VAOP**

COA Code VAOP

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset

VAOP Other Assets, Net – Post-Retirement represents any items which do not have an associated COA code and line item for Post-Retirement plans.

Definition revised July 2006

Net Domestic Pension Assets**VARD**

COA Code VARD

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

VARD Net Domestic Pension Assets represents the sum of assets and liabilities for Domestic Pension plans.

Definition revised July 2006

Net Foreign Pension Assets**VARF**

COA Code VARF

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

VARF Net Foreign Pension Assets represents the sum of assets and liabilities for Foreign Pension plans.

Definition revised July 2006

Net Post-Retirement Assets

VARP

COA Code VARP

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

VARP Net Post-Retirement Assets represents the sum of assets and liabilities for Post-Retirement plans.

Definition revised July 2006

Net Assets Recognized on Balance Sheet

VARs

COA Code VARs

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Asset/Liability

Net Assets Recognized on Balance Sheet [VARs] represents:

- Prepaid Benefits – Domestic [VABD]
- Prepaid Benefits – Foreign [VABF]
- Prepaid Benefits – Post-Retirement [VABP]
- Intangible Assets – Domestic [VAID]
- Intangible Assets- Foreign [VAIF]
- Intangible Assets – Post-Retirement [VAIP]
- Accrued Liabilities – Domestic [VALD]
- Accrued Liabilities- Foreign [VALF]
- Accrued Liabilities – Post-Retirement [VALP]
- Other Assets, Net – Domestic [VAOD]
- Other Assets, Net- Foreign [VAOF]
- Other Assets, Net – Post-Retirement [VAOP]
- Net Domestic Pension Assets [VARD]
- Net Foreign Pension Assets [VARF]

- Net Post-Retirement Assets [VARP]

Definition revised July 2006

Equity % - Domestic**VADE**

COA Code	VADE
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VADE Equity % - Domestic represents the percentage of plan assets allocated to equity securities for Domestic pension plans.

Definition revised July 2006

Equity % - Foreign**VAFE**

COA Code	VAFE
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VAFE Equity % - Foreign represents the percentage of plan assets allocated to equity securities for Foreign pension plans.

Definition revised July 2006

Equity % - Post-Retirement**VARE**

COA Code	VARE
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VARE Equity % - Post-Retirement represents the percentage of plan assets allocated to equity securities for Post-Retirement plans.

Definition revised July 2006

Debt Securities % - Domestic**VDSD**

COA Code	VDSD
Units	Millions
Annual History	Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VDSD Debt Securities % - Domestic represents the percentage of plan assets allocated to debt securities for Domestic pension plans.

Definition revised July 2006

Debt Securities% - Foreign**VDSF**

COA Code VDSF

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VDSF Debt Securities % - Foreign represents the percentage of plan assets allocated to debt securities for Foreign pension plans.

Definition revised July 2006

Debt Securities % - Post-Retirement**VDSP**

COA Code VDSP

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VDSP Debt Securities % - Post-Retirement represents the percentage of plan assets allocated to debt securities for Post-Retirement plans.

Definition revised July 2006

Real Estate % - Domestic**VRED**

COA Code VRED

Units Millions

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VRED Real Estate % - Domestic represents the percentage of plan assets allocated to real estate for Domestic pension plans.

Definition revised July 2006

Real Estate % - Foreign**VREF**

COA Code	VREF
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VREF Real Estate % - Foreign represents the percentage of plan assets allocated to real estate for Foreign pension plans.

Definition revised July 2006

Real Estate % - Post-Retirement**VREP**

COA Code	VREP
Units	Millions
Annual History	Since 2004
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VREP Real Estate % - Post-Retirement represents the percentage of plan assets allocated to real estate for Post-Retirement plans.

Definition revised July 2006

Private Investments % - Domestic**VVPD**

COA Code	VVPD
Units	Millions
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VVPD Private Investments % - Domestic represents the percentage of plan assets allocated to private investments for Domestic pension plans.

Definition revised July 2006

Private Investments % - Foreign**VVPF**

COA Code	VVPF
Units	Millions
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility

Data Type Percentage

VVPF Private Investments % - Foreign represents the percentage of plan assets allocated to private investments for Foreign pension plans.

Definition revised July 2006

Private Investments % - Post-Retirement

VVPR

COA code VVPR

Units Millions

Annual History

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VVPR Private Investments % - Post-Retirement represents the percentage of plan assets allocated to private investments for Post-Retirement plans.

Definition revised July 2006

Other Investments % - Domestic

VXID

COA Code VXID

Units Millions

Annual History Since 2004

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VXID Other Investments % - Domestic represents the percentage of plan assets allocated to other investments for Domestic pension plans.

Definition revised July 2006

Other Investments % - Foreign

VXIF

COA Code VXIF

Units Millions

Annual History Since 2003

Quarterly History

COA Type Industrial, Bank, Insurance, Utility

Data Type Percentage

VXIF Other Investments % - Foreign represents the percentage of plan assets allocated to other investments for Foreign pension plans.

Definition revised July 2006

Other Investments % - Post-Retirement

VXIP

COA Code	VXIP
Units	Millions
Annual History	Since 2004
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VXIP Other Investments % - Post-Retirement represents the percentage of plan assets allocated to other investments for Post-Retirement plans.

Definition revised July 2006

Asset Allocation

VASA

COA Code	VASA
Units	Millions
Annual History	
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Percentage

VASA Asset Allocation represents the allocation of plan asset presentation lists the 'classes' of underlying investments of plan assets, showing each investment type as a percentage of total plan assets. Typically, these classes are broken down as follows:

The sum of each plan (Domestic/Foreign/Post Retirement) should total 100% (rounding).

Asset Allocation [VASA] represents:

- Equity % - Domestic [VADE]
- Equity % - Foreign [VAFE]
- Equity % - Post-Retirement [VARE]
- Debt Securities % - Domestic [VDSD]
- Debt Securities % - Foreign [VDSF]
- Debt Securities % - Post-Retirement [VDSP]
- Real Estate % - Domestic [VRED]
- Real Estate % - Foreign [VREF]
- Real Estate % - Post-Retirement [VREP]
- Private Investments % - Domestic [VVPD]
- Private Investments % - Foreign [VVPF]
- Private Investments % - Post-Retirement [VVPR]
- Other Investments % - Domestic [VXID]
- Other Investments % - Foreign [VXIF]

- Other Investments % - Post-Retirement [VXIP]

Definition revised July 2006

Total Plan Obligation

STPO

COA Code	STPO
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Obligations (STPO) represents the total value of all pension, post-retirement and other plan obligations for a company. Total Plan Obligations (STPO) is calculated as the sum of:

- Pension Obligation - Domestic [VAPD]
- Pension Obligation - Foreign [VAPF]
- Post-Retirement Obligation [VAPR]
- Unfunded Plan Obligations [VPUF]

Definition revised February 2007

Total Plan Assets

STPA

COA Code	STPA
Units	Millions
Annual History	Since 2003
Quarterly History	
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Supplemental

Total Plan Assets (STPA) represents the total value of all pension and post-retirement plan assets for a company. Total Plan Assets (STPA) is calculated as the sum of:

- Plan Assets - Domestic [VPAD]
- Plan Assets - Foreign [VPAF]
- Plan Assets - Post-Retirement [VPAP]

Definition revised February 2007

Size of Fleet

MBRO

COA Code	MBRO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industry
Data Type	Airlines Operating Metrics, BS

Size of Fleet [MBRO] represents the number of aircraft operated by a single company or ownership as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Airlines MAIB

COA code	MAIB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, BS

Airlines [MAIT] represents the airlines industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the airline industry, reported by the company.

The Airlines Industry consists of companies engaged in the operation of airline transportation primarily for consumer and business passengers.

The Airlines Industry excludes:

- Airline operators primarily for cargo transportation (classified under the Air Freight & Courier Services Industry)
- Fuelling, maintenance, airline catering and airport landing services (classified under the Airport Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Hospitals MHJQ

COA Code	MHJQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, BS

Number of Hospitals [MHJQ] represents the number of hospitals owned by the company as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Licensed Beds MHJZ

COA Code	MHJZ
Units	Whole Number

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, BS

Number of Licensed Beds [MHJZ] represents the maximum number of beds permitted in a facility under its license as at the end of the period, regardless of whether the beds are actually available for patient care.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Healthcare Facilities

MHFB

COA Code	MHFB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, BS

Healthcare Facilities [MHFB] represents the healthcare facilities industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the healthcare facilities industry, reported by the company.

The Healthcare Facilities Industry consists of:

- Companies engaged in operating hospitals, physician and dental clinics, psychiatric facilities, nursing homes and home health care agencies
- Medical laboratories that support healthcare facilities such as blood analysis, pathology, urinalysis, medical x-ray and other diagnostic laboratories

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Properties

MHAQ

COA Code	MHAQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, BS

Number of Properties [MHAQ] represents the total number of properties that the company owns as of the period end date.

Thomson Reuters obtains the break out of the Number of Properties [MHAQ] by brand names, if the information is disclosed in the financial report. Thomson Reuters then populates the number of properties under the specific brand name on separate lines using the same code [MHAQ]. However, each line has a unique description of the name of the property.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Rooms MHAZ

COA Code	MHAZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, BS

Number of Rooms [MHAZ] represents the total number of rooms owned by the company as of the period end date.

Thomson Reuters obtains the break out of the Number of Rooms [MHAZ] by property brands, if the information is disclosed in the financial report. Thomson Reuters then populates the number of rooms under the specific property brand on separate lines using the same code [MHAZ]. However, each line has a unique description of the name of the property.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Hotels/Gaming MHGB

COA Code	MHGB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/Gaming Operating Metrics, BS

Hotels/Gaming [MHGI] represents the hotels/gaming industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the hotels/gaming industry, reported by the company.

The Hotels/Gaming Industry consists of:

- Hotels, Motels & Cruise Lines companies engaged in the operation of hotels, bed and breakfast inns, motels, cabins, cottages, youth hostels, cruise lines and other tourist and boarding lodges
- Casinos & Gaming of companies engaged in casinos and gambling operations

The Hotels/Gaming Industry excludes:

- Ski resorts and amusement parks with resort owned hotel service, where the ski or amusement operation comprises the dominant operation (classified under the Leisure & Recreation Industry)
- Horse and dog race tracks (classified under the Leisure & Recreation Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Embedded Value MIEV

COA Code	MIEV
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Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, BS

Embedded Value [MIEV] represents the present value of existing life insurance business at the valuation date and excluding any value attributable to future new business.

The embedded value is an Actuarial science construct, which allows the uncertain future cash-flows of a life insurer to be valued, so as to give a more realistic picture of the company's financial position, allowing for future contingencies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Insurance MINB

COA Code	MINB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, BS

Insurance [MINB] represents the insurance industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the insurance industry, reported by the company.

The Insurance Industry consists of:

- Multi-line insurance companies carrying life and non-life policies
- Property & Casualty insurance companies engaged in insurance underwriting and carriers of property, fire, marine, auto, title, professional liability, funeral, bonding, fidelity and other surety policies
- Life & Health insurance companies engaged in insurance underwriting and carriers of accidental death and dismemberment, disability, dental, health, medical and life policies, as well as the management of annuity plans
- Property and casualty, and life and health Reinsurance carriers

The Insurance Industry excludes:

- Insurance brokers (classified under the Financials – Specialty Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Unprocessed Claims Inventories, Number MMJE

COA Code	MMJE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Number [MMJE] represents the claims count of claims received, but not yet fully processed.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Unprocessed Claims Inventories, Value

MMJG

COA Code MMJG

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Value [MMJG] represents the estimated valuation of claims received but not yet fully processed.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Unprocessed Claims Inventories, Days

MMJK

COA Code MMJK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Number [MMJE] represents number of days on hand of the unprocessed claims inventories.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Days in Claims Payable (DCP)

MMJO

COA Code MMJO

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Days in Claims Payable (DCP) [MMJE] represents the medical claim liabilities at the end of the period, divided by average medical expenses per day in the quarterly period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Days in Claims Payable excl. Capitation

MMJQ

COA Code MMJQ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Days in Claims Payable excl. Capitation [MMJE] represents medical claim liabilities at the end of the period divided by average medical expenses per day in the quarterly period, excluding capitation.

Companies may have some providers under capitation payment arrangements. Capitation refers to the system of payment for each customer served, rather than by service performed. Such capitation payment arrangements do not require a medical claim IBNR reserve.

Hence, companies with such capitation payment arrangements usually summarize the DCP metric excluding capitation expense.

IBNR: Incurred But Not Reported

DCP: Days in Claims Payable

Definition revised October 2007

Receipt Cycle Time (Days)

MMJZ

COA Code MMJZ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Receipt Cycle Time (Days) [MMJZ] represents the average length of time (in number of days) that has lapsed between the time when a claim was initially incurred and when the claim form was received.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Receipt Cycle Time (Months)

MMKE

COA Code MMKE

Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Receipt Cycle Time (Months) [MMKE] represents the average length of time (in number of months) that has lapsed between the time when a claim was initially incurred, and when the claim form was received.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Claims Reserves

MMKG

COA Code	MMKG
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Claims Reserves [MMKG] represents the provisions set apart for future claims, as at the end of the period. The claims reserves include:

- Incurred but not reported claims
- Received but unprocessed claims
- Reserves for loss adjustment expenses

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Membership under Capitation - %

MMKO

COA Code	MMKO
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Membership under Capitation - % [MMKO] represents the percentage of membership under the capitation agreement.

In a limited number of circumstances, the company contracts with hospitals and physicians to accept financial risk for a defined set of HMO membership. For transferring this risk, the company prepays these providers a monthly fixed-fee per member to coordinate substantially all of the medical care for their capitated HMO membership, including some health benefit administrative functions and claims processing.

Thomson Reuters obtains the break out of the Membership under Capitation - % [MMKO] by segments (such as: government or commercial segments), if the information is disclosed in the financial report. Thomson Reuters then populates the percentage of

each segment on separate lines using the same code [MMKO]. However, each line has a unique description of the segment percentage reported.

Thomson Reuters does not break out Membership under Capitation - % [MMKO] by service systems (such as: hospital system based, physician group based). Thomson Reuters sums the percentages of the various service systems, and report the total percentage for the segment.

HMO: Health Maintenance Organization

Definition revised March 2008

Membership under Capitation, Total - %

MMKP

COA Code	MMKP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Membership under Capitation - % [MMKP] represents the Company level Membership under Capitation Percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of membership under the capitation agreement.

In a limited number of circumstances, the company contracts with hospitals and physicians to accept financial risk for a defined set of HMO membership. For transferring this risk, the company prepayes these providers a monthly fixed-fee per member to coordinate substantially all of the medical care for their capitated HMO membership, including some health benefit administrative functions and claims processing.

Thomson Reuters collects any segmental breakout information provided by the company using: Membership under Capitation - % [MMKO]

HMO: Health Maintenance Organization

Definition revised March 2008

Covered Lives

MMKQ

COA Code	MMKQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Covered Lives [MMKQ] represents the total number of people covered by the insurance policies.

For example: one man is a member of a health insurance plan, but then he adds his family (wife and 3 kids) as dependents. Covered Lives [MMKQ] in the above example is 5 – the man (member), and his 4 dependants.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Enrolment or Membership**MMKZ**

COA Code	MMKZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Enrolment of Membership [MMKZ] represents the total number of members acquired by the company, as at period end.

For example: one man is a member of a health insurance plan, and he adds his family (wife and 3 kids) as dependents. Enrolment of Membership [MMKZ] in the above example is one – the man who subscribed to the insurance plan.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Managed Care**MMCB**

COA Code	MMCB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Managed Care [MMCB] represents the Managed Care industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Managed Care industry, reported by the company.

The Managed Care Industry consists of:

- Companies engaged in providing managed healthcare, mainly operating in the United States.

The Managed Care Industry excludes:

- Primary or supplementary health insurance policies provided by life insurance companies (classified under the Insurance - Life & Health industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Copper, Reserves (Metric Tonnes)**MSFF**

COA Code	MSFF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Copper, Reserves (Metric Tonnes) [MSFF] represents the Copper reserves owned by the mining company in Metric Tonnes, as at the period end.

Other variations of reporting unit for this item are:

- Copper, Reserves (Long Tons) [MSFE]
- Copper, Reserves (US Tons) [MSFK]

Definition revised March 2008

Copper, Reserves (Long Tons)

MSFE

COA Code	MSFE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Copper, Reserves (Long Tons) [MSFE] represents the Copper reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Copper, Reserves (Metric Tonnes) [MSFF]
- Copper, Reserves (US Tons) [MSFK]

Definition revised March 2008

Copper, Reserves (US Tons)

MSFK

COA Code	MSFK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Copper, Reserves (US Tons) [MSFK] represents the Copper reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Copper, Reserves (Metric Tonnes) [MSFF]
- Copper, Reserves (Long Tons) [MSFE]

Definition revised March 2008

Copper, Reserves (Metric Tonnes)

SSFF

COA Code	SSFF
Units	Whole Number

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Copper, Reserves (Metric Tonnes) [SSFF] captures the total Copper reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Copper, Reserves (Metric Tonnes) [MSFF]
- Copper, Reserves (Long Tons) [MSFE], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Copper, Reserves (US Tons) [MSFK], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008

Diamonds, Reserves (Carat)

MSFO

COA Code	MSFO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Diamonds, Reserves (Carats) [MSFO] represents the total Diamonds reserves owned by the mining company in Carats, as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Gold, Reserves (Troy Ounces)

MSHE

COA Code	MSHE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Gold, Reserves (Troy Ounces) [MSHE] represents the total Gold reserves owned by the company in Troy Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Gold, Reserves (Grams) [MSFQ]
- Gold, Reserves (Ounces) [MSFZ]

Definition revised March 2008

Gold, Reserves (Grams)**MSFQ**

COA Code	MSFQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Gold, Reserves (Grams) [MSFQ] represents the total Gold reserves owned by the mining company in Grams, as at the period end.

Other variations of reporting unit for this item are:

- Gold, Reserves (Troy Ounces) [MSHE]
- Gold, Reserves (Ounces) [MSFZ]

Definition revised March 2008

Gold, Reserves (Ounces)**MSFZ**

COA Code	MSFZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Gold, Reserves (Ounces) [MSFZ] represents the total Gold reserves owned by the mining company in Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Gold, Reserves (Troy Ounces) [MSHE]
- Gold, Reserves (Grams) [MSFQ]

Definition revised March 2008

Gold, Reserves (Troy Ounces)**SSHE**

COA code	SSHE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Gold, Reserves (Troy Ounces) [SSHE] captures the total Gold reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Gold, Reserves (Troy Ounces) [MSHE]
- Gold, Reserves (Grams) [MSFQ], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold, Reserves (Ounces) [MSFZ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Iron Ore, Reserves (Metric Tonnes)

MSHK

COA Code	MSHK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Iron Ore, Reserves (Metric Tonnes) [MSHK] represents the Iron Ore reserves owned by the mining company in Metric Tonnes, as at the period end.

Other variations of reporting unit for this item are:

- Iron Ore, Reserves (Long Tons) [MSHF]
- Iron Ore, Reserves (US Tons) [MSHO]

Definition revised March 2008

Iron Ore, Reserves (Long Tons)

MSHF

COA Code	MSHF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Iron Ore, Reserves (Long Tons) [MSHF] represents the Iron Ore reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Iron Ore, Reserves (Metric Tonnes) [MSHK]
- Iron Ore, Reserves (US Tons) [MSHO]

Definition revised March 2008

Iron Ore, Reserves (US Tons)

MSHO

COA Code	MSHO
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Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Iron Ore, Reserves (US Tons) [MSHO] represents the Iron Ore reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Iron Ore, Reserves (Metric Tonnes) [MSHK]
- Iron Ore, Reserves (Long Tons) [MSHF]

Definition revised March 2008

Iron Ore, Reserves (Metric Tonnes)

SSHK

COA Code	SSHK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Iron Ore, Reserves (Metric Tonnes) [SSHK] captures the total Iron Ore reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Iron Ore, Reserves (Metric Tonnes) [MSHK]
- Iron Ore, Reserves (Long Tons) [MSHF], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Iron Ore, Reserves (US Tons) [MSHO], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008

Platinum, Reserves (Troy Ounces)

MSLN

COA Code	MSLN
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Platinum, Reserves (Troy Ounces) [MSLN] represents the total Platinum reserves owned by the company in Troy Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Platinum, Reserves (Grams) [MSLF]
- Platinum, Reserves (Ounces) [MSLK]

Definition revised March 2008

Platinum, Reserves (Grams)

MSLF

COA Code	MSLF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Platinum, Reserves (Grams) [MSLF] represents the total Platinum reserves owned by the mining company in Grams, as at the period end.

Other variations of reporting unit for this item are:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Ounces) [MSLK]

Definition revised March 2008

Platinum, Reserves (Ounces)

MSLK

COA Code	MSLK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Platinum, Reserves (Ounces) [MSLK] represents the total Platinum reserves owned by the mining company in Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Grams) [MSLF]

Definition revised March 2008

Platinum, Reserves (Troy Ounces)

MSLN

COA Code	MSLN
Units	Whole Number
Annual History	Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Platinum, Reserves (Troy Ounces) [SSLN] captures the total Platinum reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Grams) [MSLF], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum, Reserves (Ounces) [MSLK], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Silver, Reserves (Troy Ounces)

MSNE

COA Code MSNE

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Silver, Reserves (Troy Ounces) [MSLN] represents the total Silver reserves owned by the company in Troy Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Silver, Reserves (Grams) [MSLQ]
- Silver, Reserves (Ounces) [MSLZ]

Definition revised March 2008

Silver, Reserves (Grams)

MSLQ

COA Code MSLQ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Silver, Reserves (Grams) [MSLQ] represents the total Silver reserves owned by the mining company in Grams, as at the period end.

Other variations of reporting unit for this item are:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Ounces) [MSLZ]

Definition revised March 2008

Silver, Reserves (Ounces)**MSLZ**

COA Code	MSLZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Silver, Reserves (Ounces) [MSLZ] represents the total Silver reserves owned by the mining company in Ounces, as at the period end.

Other variations of reporting unit for this item are:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Grams) [MSLQ]

Definition revised March 2008

Silver, Reserves (Troy Ounces)**SSNE**

COA Code	SSNE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Silver, Reserves (Troy Ounces) [SSNE] captures the total Silver reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Grams) [MSLQ], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver, Reserves (Ounces) [MSLZ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008

Titanium Slag, Reserves (Metric Tonnes)**MSNZ**

COA Code	MSNZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry
 Data Type Mining Operating Metrics, BS (Reserves)

Titanium Slag, Reserves (Metric Tonnes) [MSNZ] represents the Titanium Slag reserves owned by the mining company in Metric Tonnes, as at the period end.

Other variations of reporting unit for this item are:

- Titanium Slag, Reserves (Long Tons) [MSNQ]
- Titanium Slag, Reserves (US Tons) [MSPE]

Definition revised March 2008

Titanium Slag, Reserves (Long Tons)

MSNQ

COA Code MSNQ
 Units Whole Number
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Mining Operating Metrics, BS (Reserves)

Titanium Slag, Reserves (Long Tons) [MSNQ] represents the Titanium Slag reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Titanium Slag, Reserves (Metric Tonnes) [MSNZ]
- Titanium Slag, Reserves (US Tons) [MSPE]

Definition revised March 2008

Titanium Slag, Reserves (US Tons)

MSPE

COA Code MSPE
 Units Whole Number
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Mining Operating Metrics, BS (Reserves)

Titanium Slag, Reserves (US Tons) [MSPE] represents the Titanium Slag reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Titanium Slag, Reserves (Metric Tonnes) [MSNZ]
- Titanium Slag, Reserves (Long Tons) [MSNQ]

Definition revised March 2008

Titanium Slag, Reserves (Metric Tonnes)**SSNZ**

COA Code	SSNZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Titanium Slag, Reserves (Metric Tonnes) [SSNZ] captures the total Titanium Slag reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Titanium Slag, Reserves (Metric Tonnes) [MSNZ]
- Titanium Slag, Reserves (Long Tons) [MSNQ], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Titanium Slag, Reserves (US Tons) [MSPE], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008

Zinc, Reserves (Metric Tonnes)**MSPK**

COA Code	MSPK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Zinc, Reserves (Metric Tonnes) [MSPK] represents the Zinc reserves owned by the mining company in Metric Tonnes, as at the period end.

Other variations of reporting unit for this item are:

- Zinc, Reserves (Long Tons) [MSPF]
- Zinc, Reserves (US Tons) [MSPN]

Definition revised March 2008

Zinc, Reserves (Long Tons)**MSPF**

COA Code	MSPF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Zinc, Reserves (Long Tons) [MSPF] represents the Zinc reserves owned by the mining company in Long Tons, as at the period end.

Other variations of reporting unit for this item are:

- Zinc, Reserves (Metric Tonnes) [MSPL]
- Zinc, Reserves (US Tons) [MSPN]

Definition revised March 2008

Zinc, Reserves (US Tons)

MSPN

COA Code	MSPN
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Zinc, Reserves (US Tons) [MSPN] represents the Zinc reserves owned by the mining company in US Tons, as at the period end.

Other variations of reporting unit for this item are:

- Zinc, Reserves (Metric Tonnes) [MSPK]
- Zinc, Reserves (Long Tons) [MSPF]

Definition revised March 2008

Zinc, Reserves (Metric Tonnes)

SSPK

COA Code	SSPK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Zinc, Reserves (Metric Tonnes) [SSPK] captures the total Zinc reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Zinc, Reserves (Metric Tonnes) [MSPK]
- Zinc, Reserves (Long Tons) [MSPF], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Zinc, Reserves (US Tons) [MSPN], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008

Mining, Reserves

MMRT

COA Code	MMRT
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Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Mining, Reserves [MMRT] represents the Balance Sheet (Reserves) Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the reserves information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamonds

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Developed Square Kilometers - Mining

MDAK

COA Code	MDAK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Developed Square Kilometers - Mining [MDAK] represents the number of square kilometers that are allocated or assignable to productive mines or mines capable of production.

If the company reports both Gross and Net Developed Square Kilometers, Thomson Reuters collects the Net Developed Square Kilometers, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Acreage - Mining [MDAC]

Definition revised March 2008

Developed Acreage - Mining

MDAC

COA Code	MDAC
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Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Developed Acreage - Mining [MDAC] represents the number of acres that are allocated or assignable to productive mines or mines capable of production.

If the company reports both Gross and Net Developed Acreage, Thomson Reuters collects the Net Developed Acreage, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Square Kilometers - Mining [MDAK]

Definition revised March 2008

Developed Square Kilometers - Mining

SDAK

COA Code	SDAK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Developed Square Kilometers [SDAK] represents the total area, in square kilometers, that are allocated or assignable to productive mines or mines capable of production.

It represents the sum of:

- Developed Square Kilometers - Mining [MDAK]
- Developed Acreage - Mining [MDAC], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008

Undeveloped Square Kilometers - Mining

MNMK

COA Code	MNMK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Undeveloped Square Kilometers - Mining [MNMK] represents the lease square kilometers on which mines have not completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Square Kilometers, Thomson Reuters collects the Net Undeveloped Square Kilometers, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Undeveloped Acreage - Mining [MNMI]

Definition revised March 2008

Undeveloped Acreage - Mining

MNMI

COA Code	MNMI
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Undeveloped Acreage - Mining [MNMI] represents the lease acreage on which mines have not been completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Acreage, Thomson Reuters collects the Net Undeveloped Acreage, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Developed Square Kilometers - Mining [MNMK]

Definition revised March 2008

Undeveloped Square Kilometers

SNMK

COA Code	SNMK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Undeveloped Square Kilometers [SNMK] represents the total lease area, in square kilometers on which mines have not been completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

It represents the sum of:

- Undeveloped Square Kilometers [MNMK]
- Undeveloped Acreage - Mining [MNMI], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008

Number of Mines

MRML

COA Code	MRML
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Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Number of Mines [MRML] represents the number of mines the company is working on as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Remaining Mine Life - Years

MUAC

COA Code	MUAC
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Remaining Mine Life - Years [MUAC] represents the number of years left remaining of the life of the productive mine as at the period end.

Thomson Reuters obtains the break out of the Remaining Mine Life - Years [MUAC] by the name of the mine, if the information is disclosed in the financial report. Thomson Reuters then populates the number of years under the specific name of the mine on separate lines using the same code [MUAC]. However, each line has a unique description of the name of the mine.

Definition revised October 2007

Mining, Other

MMTB

COA Code	MMTB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Mining, Other [MMTB] represents the other Balance Sheet Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the reserves information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum

- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Developed Sq. Kilometers – Oil & Gas

MOIF

COA Code	MOIF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Developed Square Kilometers – Oil & Gas [MOIF] represents the number of square kilometers that are allocated or assignable to productive wells or wells capable of production.

If the company reports both Gross and Net Developed Square Kilometers, Thomson Reuters collects the Net Developed Square Kilometers, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Acreage – Oil & Gas [MOIE]

Definition revised March 2008

Developed Acreage – Oil & Gas

MOIE

COA Code	MOIE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Developed Acreage – Oil & Gas [MOIE] represents the number of acres that are allocated or assignable to productive wells or wells capable of production.

If the company reports both Gross and Net Developed Acreage, Thomson Reuters collects the Net Developed Acreage, since it is the real working interest owned by the company.

Other variations of reporting unit for this item are:

- Developed Square Kilometers – Oil & Gas [MOIF]

Definition revised March 2008

Developed Sq. Kilometers – Oil & Gas**SOIF**

COA Code	SOIF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Developed Square Kilometers – Oil & Gas [SOIF] represents the total area, in square kilometers, that are allocated or assignable to productive wells or wells capable of production.

It represents the sum of:

- Developed Square Kilometers – Oil & Gas [MOIF]
- Developed Acreage – Oil & Gas [MOIE], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008

Undeveloped Sq. Kilometers – Oil & Gas**MOII**

COA Code	MOII
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Undeveloped Square Kilometers – Oil & Gas [MOII] represents the lease square kilometers on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Square Kilometers, Thomson Reuters collects the Net Undeveloped Square Kilometers, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Undeveloped Acreage – Oil & Gas [MOIG]

Definition revised March 2008

Undeveloped Acreage – Oil & Gas**MOIG**

COA Code	MOIG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Undeveloped Acreage – Oil & Gas [MOIG] represents the lease acreage on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

If the company reports both Gross and Net Undeveloped Acreage, Thomson Reuters collects the Net Undeveloped Acreage, since it is the real working interest not developed by the company as at the period end.

Other variations of reporting unit for this item are:

- Developed Square Kilometers – Oil & Gas [MOII]

Definition revised March 2008

Undeveloped Sq. Kilometers – Oil & Gas

SOII

COA code	SOII
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Undeveloped Square Kilometers – Oil & Gas [SOII] represents the total lease area, in square kilometers on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

It represents the sum of:

- Undeveloped Square Kilometers – Oil & Gas [MOII]
- Undeveloped Acreage – Oil & Gas [MOIG], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008

Number of Rigs

MOIK

COA Code	MOIK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Number of Rigs [MOIK] represents the number of Rigs the company is actively exploring for oil and natural gas as at the period end.

Thomson Reuters collects the total number of Rigs worldwide owned by the company as at the end of the period. Thomson Reuters does not break out the Number of Rigs [MOIK] by geographical location in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Wells, New**MOIO**

COA Code	MOIO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Number of Wells, New [MOIO] represents the number of new wells explored by the company as at the period end.

Thomson Reuters collects the total number of new wells worldwide as at the end of the period. Thomson Reuters does not break out the Number of Wells, New [MOIO] by geographical location in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Wells, Total**MOIQ**

COA Code	MOIQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Number of Wells, Total [MOIQ] represents the number of total wells owned by the company as at the period end.

Thomson Reuters collects the net number of productive wells, since it is the real working interest owned by the company.

If the company reports the total number of wells for Oil and Gas separately, Thomson Reuters obtains the break out of the Number of Wells, Total [MOIQ] by the mining product. The total number of wells is populated under the specific name of the product on separate lines using the same code [MOIQ]. However, each line has a unique description of the name of the product.

Definition revised October 2007

Oil and LNG Reserves, Proved (Barrels)**MOIZ**

COA Code	MOIZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Oil and LNG Reserves, Proved (Barrels) [MOIZ] represents the estimated quantities of oil and liquefied natural gas reserves which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Barrels).

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Natural Gas Reserves, Proved (Cu. Mts.)**MOKG**

COA Code	MOKG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Proved (Cubic Meters) [MOKG] represents the estimated quantities of natural gas which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Cubic Meters).

One variation of reporting unit for this item is: Natural Gas Reserves, Proved (Cubic Feet) [MOKE]

Definition revised March 2008

Natural Gas Reserves, Proved (Cu. Ft.)**MOKE**

COA code	MOKE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Proved (Cubic Feet) [MOKE] represents the estimated quantities of natural gas which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Cubic Feet).

One variation of reporting unit for this item is: Natural Gas Reserves, Proved (Cubic Meters) [MOKG]

Definition revised March 2008

Natural Gas Reserves, Proved (Cu. Mts.)**SOKG**

COA Code	SOKG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Proved (Cubic Meters) [SOKG] represents the total estimated quantities of natural gas, in cubic meters, which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions.

It represents the sum of:

- Natural Gas Reserves, Proved (Cubic Meters) [MOKG]
- Natural Gas Reserves, Proved (Cubic Feet) [MOKE], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008

Oil and LNG Reserves, Probable (Barrels)

MOLB

COA code	MOLB
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Oil and LNG Reserves, Probable (Barrels) [MOLB] represents the estimated quantities of oil and liquefied natural gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (in Barrels)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Natural Gas Reserves, Probable (Cu. Mts.)

MOLK

COA Code	MOLK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Probable (Cubic Meters) [MOLK] represents the estimated quantities of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (In Cubic Meters)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

One variation of reporting unit for this item is: Natural Gas Reserves, Probable (Cubic Feet) [MOLF]

Definition revised March 2008

Natural Gas Reserves, Probable (Cu. Ft.)

MOLF

COA Code	MOLF
Units	Whole Number
Annual History	Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Probable (Cubic Feet) [MOLF] represents the estimated quantities of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (In Cubic Feet)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

One variation of reporting unit for this item is: Natural Gas Reserves, Probable (Cubic Meters) [MOLK]

Definition revised March 2008

Natural Gas Reserves, Prob. (Cu.Mts.)

SOLK

COA Code SOLK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Probable (Cubic Meters) [SOLK] represents the total estimated quantities, in cubic meters, of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent.

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

It represents the sum of:

- Natural Gas Reserves, Probable (Cubic Meters) [MOLK]
- Natural Gas Reserves, Probable (Cubic Feet) [MOLF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008

Oil and LNG Reserves, Possible (Barrels)

MOMB

COA Code MOMB

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Oil and LNG Reserves, Possible (Barrels) [MOMB] represents the estimated quantities of oil and liquefied natural gas reserves that have a chance of being developed under favorable circumstances. (in Barrels)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Natural Gas Reserves, Possible (Cu.Mts) MOMK

COA Code	MOMK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Possible (Cubic Meters) [MOMK] represents the estimated quantities of natural gas reserves that have a chance of being developed under favorable circumstances. (In Cubic Meters)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

One variation of reporting unit for this item is: Natural Gas Reserves, Possible (Cubic Feet) [MOMF]

Definition revised March 2008

Natural Gas Reserves, Possible (Cu. Ft.) MOMF

COA Code	MOMF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Possible (Cubic Feet) [MOMF] represents the estimated quantities of natural gas reserves that have a chance of being developed under favorable circumstances. (In Cubic Feet)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

One variation of reporting unit for this item is: Natural Gas Reserves, Possible (Cubic Meters) [MOMK]

Definition revised March 2008

Natural Gas Reserves, Possible (Cu.Mts) SOMK

COA Code	SOMK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Possible (Cubic Meters) [SOMK] represents the total estimated quantities, in cubic meters, of natural gas reserves that have a chance of being developed under favorable circumstances.

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

It represents the sum of:

- Natural Gas Reserves, Possible (Cubic Meters) [MOMK]
- Natural Gas Reserves, Possible (Cubic Feet) [MOMF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008

Oil and Gas

MOGB

COA Code	MOGB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Oil and Gas [MOGB] represents the oil and gas industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the oil and gas industry, reported by the company.

The Oil and Gas Industry consists of:

- Integrated Oil & Gas companies engaged in the exploration, production, refinement and distribution of oil and gas
- Oil & Gas Exploration & Production companies engaged in the exploration and extraction of crude petroleum and natural gas
- Oil & Gas Refining & Marketing companies engaged in the operation of oil and gas refineries for the production of heating, lubricating, and fuel oils, as well as gasoline, diesel, jet fuel, propane, kerosene and other liquefied petroleum gas (LPG) products
- Oil & Gas Drilling companies engaged in oil and gas drilling services on a contract basis. Services include, directional drilling, well drilling and reconditioning of oil and gas field wells.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Patents

MNPA

COA Code	MNPA
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Patents [MNPA] represents the number of patents on drug compounds and manufacturing processes held by the company as at the period end.

Thomson Reuters collects the total number of patents held by the company, and does not break out Number of Patents [MNPA] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Patent References (Other)

MPAR

COA Code	MPAR
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Patent References (Other) [MPAR] represents the number of references to this company's patents by other pharmaceutical/biotech companies in their patent filings.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Phase I

MPP1

COA Code	MPP1
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Phase I [MPP1] represents the number of products/compounds the company has in Phase 1 clinical trials.

Phase 1 clinical trials investigate the safety and proper dose ranges of a product candidate in a small number of human subjects.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Phase II

MPP2

COA Code	MPP2
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Phase II [MPP2] represents the number of products/compounds the company has in Phase 2 clinical trials.

Phase 2 clinical trials investigate side effect profiles and efficacy of a product candidate in a large number of patients who have the disease or condition under study.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Phase III

MPP3

COA Code	MPP3
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Phase III [MPP3] represents the number of products/compounds the company has in Phase 3 clinical trials.

Phase 3 clinical trials investigate the safety and efficacy of a product candidate in a large number of patients who have the disease or condition under study.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products in Pre-Registration

MPRE

COA Code	MPRE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products in Pre-Registration [MPRE] represents the number of products/compounds that have passed Phase 3 clinical trials and are awaiting regulatory approval before being launched for sale.

Thomson Reuters collects the total number of products in the pre-registration phase, and does not break out Number of Products in Pre-Registration [MPRE] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Products Launched

MPPL

COA Code	MPPL
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Number of Products Launched [MPPL] represents the number of products/compounds that have passed Phase 3 clinical trials, received all necessary regulatory approvals and have been launched for sale for the year. It also includes products/compounds that received regulatory approval, but have yet to be launched.

Thomson Reuters collects the total number of products launched by the company as at the period end, and does not break out Number of Products Launched [MPPL] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Pharmaceuticals/Biotech

MPBT

COA Code	MPBT
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Pharmaceuticals/Biotech Operating Metrics, BS

Pharmaceuticals/Biotech [MPBT] represents the Pharmaceuticals/Biotech industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Pharmaceuticals/Biotech industry, reported by the company.

The Pharmaceuticals/Biotech Industry consists of:

- Large pharmaceutical companies engaged in a diversified range of activities like research, development, manufacturing and marketing of drugs
- Biotechnology companies engaged in the research and development of new drugs, medical devices and procedures, including the manufacturing and marketing of drugs as a result of direct research and development
- Generic & Specialty Pharmaceuticals companies engaged in the manufacturing and marketing of over the counter, prescription and veterinary drugs

The Pharmaceuticals/Biotech Industry excludes:

- Advanced medical equipment wholesalers (classified under the Advanced Medical Equipment Industry)
- Wholesalers of medical supplies, (classified under the Medical Equipment, Supplies & Distribution Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Operating Partnership Units

MRGK

COA Code	MRGK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, BS

Number of Operating Partnership Units [MRGK] represents the total number of interests units issued for unit-holders, for ownership in the partnership that controls the REIT.

This is similar to the concept of Common Stock in an equity company, and often appears as Minority Interests on the balance sheet of the REIT.

This information is generally obtained from the Notes to the Financial Statements of the company.

Definition revised October 2007

Net Asset Value (NAV)

MRGN

COA Code	MRGN
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, BS

Net Asset Value (NAV) [MRGN] represents the net "market value" of all of a company's assets. This includes but is not limited to its properties, after subtracting all its liabilities and obligations. This construct is used for valuation purposes of a REIT.

Net Asset Value (NAV) [MRGN] is generally obtained using Net Assets, less Liabilities and Preferred Stock.

This information is generally obtained from the Notes to the Financial Statements of the company.

Definition revised October 2007

Gross Net Asset Value (GNAV)

MRGQ

COA Code	MRGQ
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, BS

Gross Net Asset Value (GNAV) [MRGQ] represents the market value of the net assets of the REIT, before any deductions for deferred tax on revaluation gains.

This construct is used for valuation purposes of a REIT, and is usually used by UK REIT companies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Triple Net Asset Value (NNNAV)

MRGZ

COA Code	MRGZ
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type REITs/Real Estate Operating Metrics, BS

Triple Net Asset Value (NNNAV) [MRGZ] represents the net asset value when all of the assets and liabilities of the REIT are valued at their respective market values.

This construct is used for valuation purposes of a REIT, and is usually used by UK REIT companies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Total Number of Units or Properties

MRLE

COA Code MRLE

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/Real Estate Operating Metrics, BS

Total Number of Units or Properties [MRLE] represents the total number of units (buildings) or properties controlled by the company as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Total Square Meters Avail. for Lease

MRLF

COA Code MRLF

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/Real Estate Operating Metrics, BS

Total Square Meters Available for Lease [MRLF] represents the total amount of space, in square meters, controlled by the company that's available for lease as at the end of the period.

One variation of reporting unit for this item is: Total Square Feet Available for Lease [MRLK]

Definition revised March 2008

Total Square Feet Avail. for Lease

MRLK

COA Code MRLK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/Real Estate Operating Metrics, BS

Total Square Feet Available for Lease [MRLK] represents the total amount of space, in square feet, controlled by the company that's available for lease as at the end of the period.

One variation of reporting unit for this item is: Total Square Meters Available for Lease [MRLF]

Definition revised March 2008

Total Square Meters Avail. for Lease

SRLF

COA Code	SRLF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, BS

Total Square Feet Available for Lease [SRLF] represents the total amount of space, in square feet, controlled by the company that's available for lease as at the end of the period.

It represents the sum of:

- Total Square Meters Available for Lease [MRLF]
- Total Square Feet Available for Lease [MRLK], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2010

Avg. Sq. Meters Leased Per Property

MRLT

COA Code	MRLT
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, BS

Average Square Meters Leased per Property [MRLT] represents the average amount of space per property, in square meters, leased by the company during the period.

One variation of reporting unit for this item is: Average Square Feet Leased per Property [MRLQ]

Definition revised March 2008

Avg. Sq. Mt. Leased Per Property, Total

MRLU

COA Code	MRLU
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type REITs/Real Estate Operating Metrics, BS

Average Square Meters Leased per Property, Total [MRLU] represents the Company level Average Square Meters Leased per Property, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Square Meters Leased Per Property [MRLT]

One variation of reporting unit for this item is: Average Square Feet Leased per Property, Total [MRLR]

Definition revised March 2008

Avg. Sq. Feet Leased Per Property

MRLQ

COA Code MRLQ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/Real Estate Operating Metrics, BS

Average Square Feet Leased per Property [MRLQ] represents the average amount of space per property, in square feet, leased by the company during the period.

One variation of reporting unit for this item is: Average Square Meters Leased per Property [MRLT]

Definition revised March 2008

Avg. Sq. Ft. Leased Per Property, Total

MRLR

COA Code MRLR

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/Real Estate Operating Metrics, BS

Average Square Feet Leased per Property, Total [MRLR] represents the Company level Average Square Feet Leased per Property, as reported by the company.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Square Feet Leased Per Property [MRLQ]

One variation of reporting unit for this item is: Average Square Meters Leased per Property, Total [MRLU].

Definition revised March 2008

Avg. Sq. Meters Leased Per Property

SRLT

COA Code SRLT

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, BS

Average Square Meters Leased [SRLT] represents the total average amount of space per property, in square meters, leased by the company during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Square Meters Leased Per Property, Total [MRLU]
- Average Square Feet Leased Per Property, Total [MRLR], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Square Meters Leased [SRLT] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Area Leased for the reported unit

Definition revised March 2008

Occupancy Rate of Space Leased - % MRLN

COA Code	MRLN
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, BS

Occupancy Rate of Space Leased - % [MRLN] represents the percentage of leased space that is occupied by tenants, as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Occupancy Rate of Space Leased, Total - % MRLO

COA Code	MRLO
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, BS

Occupancy Rate of Space Leased, Total - % [MRLO] represents the Company level Occupancy Rate of Space Leased, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of leased space that is occupied by tenants, as at the end of the period.

Thomson Reuters collects any segmental breakout information provided by the company using: Occupancy Rate of Space Leased - % [MRLN]

Definition revised March 2008

REITs/Real Estate**MREB**

COA Code	MREB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/Real Estate Operating Metrics, BS

REITs/Real Estate [MREI] represents the REITs/Real Estate industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the REITs/Real Estate industry, reported by the company.

The REITs/Real Estate Industry consists of:

- Real Estate Operations companies engaged in developing, renting, leasing and managing residential and commercial properties; such as: real estate brokerage and agent services, real estate appraisal services and consulting services
- Residential & Commercial REIT companies engaged in the securitization of interests related to rights on residential and commercial real estate

The REITs/Real Estate Industry excludes:

- REITs specializing in hotel properties, (classified under the Hotels, Motels & Cruise Lines Industry)
- REITs specializing in hospitals, (classified under the Healthcare Facilities Industry)
- REITs specializing in timberlands, (classified in the Forest & Wood Products Industry)
- REITs specializing in parking lots and self-storage services (classified under the Highways & Railtracks Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Restaurants Opened**MRXE**

COA Code	MRXE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Restaurants Opened [MRXE] represents the number of new restaurants opened during the period. This includes both company owned and franchised restaurants in all regions.

This item includes the net number of restaurants opened during the period – number of restaurants opened, less the number of restaurants closed during the period.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Restaurants Closed**MRXG**

COA Code	MRXG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Restaurants Closed [MRXG] represents the total number of new restaurants closed during the period. This includes both company owned and franchised restaurants in all regions.

If the company reports only a net number (restaurants opened, less restaurants closed), Thomson Reuters collects the net number under Number of Restaurants Opened [MRXE].

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Restaurants, End of Period**MRXZ**

COA Code	MRXZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Restaurants, End of Period [MRXZ] represents the total number of restaurants in operation at the end of the period. This includes both company owned and franchised restaurants.

Thomson Reuters collects the total number of restaurants in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Restaurants, End of Period [MRXZ] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Stores per Region**MRXJ**

COA Code	MRXJ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Stores per Region [MRXJ] represents the total number of restaurants (both company owned and franchised restaurants) in operation in a specified region as at the end of the period. This item is also used as the line item display for the Standard Format Financial Statements.

Thomson Reuters obtains the break out of the Number of Stores per Region [MRXJ] by geographic location, and populates the number of restaurants under the specific location on separate lines using the same code [MRXJ]. However, each line has a unique description of the name of the region.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Number of Company Owned Restaurants MRXM

COA Code	MRXM
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Company Owned Restaurants [MRXM] represents the total number of restaurants in operation owned by the company at the end of the period.

Thomson Reuters collects the total number of company owned restaurants in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Company Owned Restaurants [MRXM] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Franchised Restaurants MRXV

COA Code	MRXV
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Franchised Restaurants [MRXV] represents the number of restaurants in operation owned by franchisees at the end of the period.

Thomson Reuters collects the total number of franchised restaurants in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Franchised Restaurants [MRXV] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Restaurants**MRSB**

COA Code	MRSB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Restaurants [MRSB] represents the Restaurants industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Restaurants industry, reported by the company.

The Restaurants Industry consists of companies engaged in the operation of restaurants, diners, taverns, pubs, nightclubs, banquet halls, fixed location snack bars, food cart vendors, food service contractors and companies engaged in commercial food service equipment wholesaling.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Selling Space, Square Meters (Gross)**MTBQ**

COA Code	MTBQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Selling Space, Square Meters (Gross) [MTBQ] represents the total gross area, in square meters, of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Feet (Gross) [MTBO]

Definition revised March 2008

Selling Space, Square Feet (Gross)**MTBO**

COA Code	MTBO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Selling Space, Square Feet (Gross) [MTBO] represents the total gross footage of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Meters (Gross) [MTBQ].

Definition revised March 2008

Selling Space, Square Meters (Gross)**STBQ**

COA Code	STBQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Selling Space, Square Meters (Gross) [STBQ] represents the total gross area, in square meters, of all the company's stores at period end.

It represents the sum of:

- Selling Space, Square Meters (Gross) [MTBQ]
- Selling Space, Square Feet (Gross) [MTBO], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2008

Selling Space, Square Meters (Net)**MTDE**

COA Code	MTDE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Selling Space, Square Meters (Net) [MTDE] represents the total net area, in square meters, of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Feet (Net) [MTBZ]

Definition revised March 2008

Selling Space, Square Feet (Net)**MTBZ**

COA Code	MTBZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Selling Space, Square Feet (Net) [MTBZ] represents the total net footage of all the company's stores at period end.

One variation of reporting unit for this item is: Selling Space, Square Meters (Net) [MTDE]

Definition revised March 2008

Selling Space, Square Meters (Net)**STBZ**

COA Code	STBZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Selling Space, Square Meters (Net) [STBZ] represents the total net area, in square meters, of all the company's stores at period end.

It represents the sum of:

- Selling Space, Square Meters (Net) [MTDE]
- Selling Space, Square Feet (Net) [MTBZ], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2008

Average Store Size (Square Meters)**MTDK**

COA Code	MTDK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Average Store Size (Square Meters) [MTDK] represents the average size, in square meters, of all the company's stores at period end.

It is obtained using the total area (in square meters) of all the stores owned by the company, divided by the total number of stores.

One variation of reporting unit for this item is: Average Store Size (Square Feet) [MTDG]

Definition revised March 2008

Average Store Size (Sq. Meters), Total**MTDL**

COA Code	MTDL
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Average Store Size (Square Meters), Total [MTDL] represents the Company level Average Store Size in Square Meters, as reported by the company.

It is obtained using the total area (in square meters) of all the stores owned by the company, divided by the total number of stores.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Store Size (Square Meters) [MTDK]

One variation of reporting unit for this item is: Average Store Size (Square Feet), Total [MTDH]

Definition revised March 2008

Average Store Size (Square Feet) MTDG

COA Code	MTDG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Average Store Size (Square Feet) [MTDG] represents the average size, in square feet, of all the company's stores at period end.

It is obtained using the total square feet of all the stores owned by the company, divided by the total number of stores.

One variation of reporting unit for this item is: Average Store Size (Square Meters) [MTDK]

Definition revised March 2008

Average Store Size (Square Feet), Total MTDH

COA Code	MTDH
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Average Store Size (Square Feet), Total [MTDH] represents the Company level Average Store Size in Square Feet, as reported by the company.

It is obtained using the total square feet of all the stores owned by the company, divided by the total number of stores.

Thomson Reuters collects any segmental breakout information provided by the company using: Average Store Size (Square Feet) [MTDG]

One variation of reporting unit for this item is: Average Store Size (Square Meters), Total [MTDL]

Definition revised March 2008

Average Store Size (Square Meters) STDK

COA Code	STDK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type Retail Operating Metrics, BS

Average Store Size (Square Meters) [STDK] represents the total average size of all the company's stores at period end.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Store Size (Square Meters), Total [MTDL]
- Average Store Size (Square Feet), Total [MTDH], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Store Size (Square Meters) [STDK] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Store Size for the reported unit

Definition revised March 2008

Number of Stores Opened

MTHK

COA Code MTHK
 Units Whole Number
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Retail Operating Metrics, BS

Number of Stores Opened [MTHK] represents the total number of new stores opened in all regions during the period.

This item includes the net number of stores opened during the period – number of stores opened, less the number of stores closed during the period.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Stores Closed

MTHO

COA Code MTHO
 Units Whole Number
 Annual History Since 2002
 Quarterly History Since 2005
 COA Type Industry
 Data Type Retail Operating Metrics, BS

Number of Stores Closed [MTHO] represents the total number of new stores closed in all regions during the period.

If the company reports only a net number (stores opened, less stores closed), Thomson Reuters collects the net number under Number of Stores Opened [MTHK].

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Number of Stores, End of Period**MTHQ**

COA Code	MTHQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Number of Stores, End of Period [MTHQ] represents the total number of stores operated by the company at the end of the period.

Thomson Reuters collects the total number of stores in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Stores, End of Period [MTHQ] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Retail**MRTB**

COA Code	MRTB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Retail [MRTB] represents the Retail industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Retail industry, reported by the company.

The Retail Industry consists of:

- Department Stores companies engaged in the operation of department store chains offering a diversified product line, including auxiliary internet and mail order facilities
- Discount Stores companies engaged in the operation of stores offering a diversified product line at a discount, including auxiliary internet and mail order facilities
- Catalog & Internet Order companies engaged in internet and catalog retailing of single line and diversified product lines, including internet and catalog retailers with auxiliary brick and mortar stores
- Apparel & Accessories companies engaged in the operation men, women and children's clothing and accessories stores, as well as retailers of handbags, footwear, leather goods, luggage, jewelry and watches
- Computer & Electronics companies engaged in the retailing of computers and peripherals, consumer electronics and other technology products- including household appliances, audio and video equipment, consumer software, digital cameras, cell phones and components and other electronic goods
- Specialty Retail companies engaged in the operation of stores and dealerships concentrated on a single product, including car and truck dealerships, auto parts, home improvement, office supplies, books, kitchenwares, housewares, garden centers, toys, sporting equipment and other focused retail operations
- Drugs companies engaged in the operation of pharmacies, including retail drug operations with auxiliary food and household good product lines

- Food Distribution & Convenience Stores companies engaged in the operation of grocery, convenience, liquor and specialty food stores

The Retail Industry excludes:

- Wholesale and distribution of multiple lines of products (classified under the Diversified Trading & Distributing Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Value of Bookings

MTJE

COA Code	MTJE
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Semiconductors/Semiconductor Equipment Operating Metrics, BS

Value of Bookings [MTJE] represents the total value of new orders received by the company during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Value of Backlog

MTJG

COA Code	MTJG
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Semiconductors/Semiconductor Equipment Operating Metrics, BS

Value of Backlog [MTJG] represents the total order backlog of the company as of the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised November 2012

Book to Bill Ratio

MTJK

COA Code	MTJK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Semiconductors/Semiconductor Equipment Operating Metrics, BS

Book to Bill Ratio [MTJK] represents the ratio of the total orders received from the company's customers to the total orders that have been shipped.

A book-to-bill ratio greater than 1 indicates a company has more orders than it can deliver, while a ratio less than 1 indicates a company has fewer orders than it can deliver.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008

Book to Bill Ratio, Total

MTJL

COA Code	MTJL
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Semiconductors/Semiconductor Equipment Operating Metrics, BS

Book to Bill Ratio, Total [MTJL] represents the Company level Book to Bill Ratio as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the ratio of the total orders received from the company's customers to the total orders that have been shipped.

Thomson Reuters collects any segmental breakout information provided by the company using: Book to Bill Ratio [MTJK]

Definition revised March 2008

Semiconductors/Semiconductor Equip

MSET

COA Code	MSET
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Semiconductors/Semiconductor Equipment Operating Metrics, BS

Semiconductors/Semiconductor Equipment [MSET] represents the Semiconductors/Semiconductor Equipment industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Semiconductors/Semiconductor Equipment industry, reported by the company.

The Semiconductors/Semiconductor Equipment Industry consists of:

- Companies engaged in the design and fabrication of high-value and commodity-type circuit boards, microcircuits, microprocessor chips, integrated circuits, memory chips, fuel and solar cells
- Semiconductor Equipment & Testing companies engaged in the production of semiconductor testing equipment and semiconductor manufacturing equipment
- Companies engaged in semiconductor testing services

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007

Definitions: Statement of Cash Flow

Net Income/Starting Line

ONET

COA Code	ONET
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Cash Flow

Net Income/Starting Line [ONET] is the first line of a cash flow statement when a company employs the Indirect Method in the operating cash flow section. The operating section of a cash flow statement may be organized either by the Indirect Method or by the Direct Method. When the Direct Method is employed, the cash flow statement begins with Cash Receipts From Operations, termed Cash Receipts [OCRC] in Thomson Reuters Standardized Financials.

When the Indirect Method is employed, the first line of the cash flow statement is usually titled "Net Income." The net income in this case may be different from that of the Income Statement, because Net Income in the Income Statement usually represents Net Income After Extraordinary Items [XNIC] and Net Income in the Cash Flow Statement indicates Income Before Extraordinary Items.

Definition revised June 2003

Depreciation

SDEP

COA Code	SDEP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Depreciation [SDEP] represents the amount of expense charged against earnings by a company to write off the cost of a plant or machine over its useful life, giving consideration to wear and tear, obsolescence and salvage value. Amortization may be included in Depreciation [SDEP] when it is not delineated on its own.

Depreciation [SDEP] includes:

- Amortization of intangibles (when a company does not delineate it from depreciation expense)
- Amortization of acquisition costs (when a company does not delineate it from depreciation expense)
- All other kinds of amortization (when a company does not delineate it from depreciation expense)
- Depletion (when a company does not delineate it from depreciation expense)
- Amortization of deferred policy acquisition costs (when a company does not delineate it from depreciation expense)

Definition revised June 2003

Depletion

ODPL

COA Code	ODPL
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Utility
Data Type	Cash Flow

Depletion [ODPL] represents a non-cash expense: depletion of depletable fixed assets such as oil reserves, forests or mineral extraction rights. Depletion is an equivalent of depreciation, but is applied to consumable fixed assets or rights on mining assets. Depletion [ODPL] may be included in Depreciation [SDEP] if it is not classified separately.

Definition revised May 2005

Depreciation/Depletion

SDED

COA Code	SDED
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Depreciation/Depletion [SDED] represents the sum of Depreciation [SDEP] and Depletion [ODPL]. Depreciation/Depletion [SDED] is usually the largest non-cash expense factored into net income under the Indirect Cash Flow Method.

Definition revised June 2008

Amortization of Intangibles

OAMI

COA Code	OAMI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Amortization of Intangibles [OAMI] represents a non-cash expense incurred due to the amortization of intangible fixed assets. Amortization of Intangibles [OAMI] may be classified as Depreciation [SDEP] when it is not individually delineated.

Amortization of Intangibles [OAMI] includes:

- Amortization of software development costs
- Amortization of acquired technology
- Impairment/write-off of intangible assets if not delineated from Amortization
- Amortization of acquisition costs (when a company does not segregate the amortization of other intangible assets)

Amortization of Intangibles [OAMI] excludes:

- Amortization of goodwill/acquisition costs (classified as Amortization of Acquisition Costs [OAMA])
- Amortization of debt discounts/premiums/debt issuance expenses/loan fees or other deferred charges, accretion of interest, deferred loan amortization (classified as Other Non-Cash Items [ONCI])

- Stock-based compensation expenses (common stock, warrants, options) to employees (classified as Other Non-Cash Items [ONCI])
- Deferred compensation to employees, ESOP compensation (classified as Other Non-Cash Items [ONCI])

Definition revised December 2010

Amortization of Acquisition Costs

OAMA

COA Code	OAMA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Amortization of Acquisition Costs [OAMA] represents a non-cash expense, from the amortization of goodwill or business acquisition costs capitalized. Amortization of Acquisition Costs [OAMA] may be included in either Depreciation [SDEP] or Amortization of Intangibles [OAMI] if it is not separately delineated.

Amortization of Acquisition Costs [OAMA] includes:

- Amortization of goodwill/acquisition costs/excess premiums/acquisition premiums
- Impairment/write-off of goodwill/acquisition costs if not delineated from Amortization

Amortization of Acquisition Costs [OAMA] excludes:

- Amortization of acquired technology (classified as Amortization of Intangibles [OAMI])
- Amortization of debt discounts/premiums/debt issuance expenses/loan fees or other deferred charges, accretion of interest, deferred loan amortization (classified as Other Non-Cash Items [ONCI])

Definition revised December 2010

Amort. of Deferred Policy Acq. Costs

ODPA

COA Code	ODPA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow

Amortization of Deferred Policy Acquisition Costs [ODPA] represents amortization of deferred policy acquisition costs for an insurance company. Deferred policy acquisition costs represent commissions already paid for insurance policies acquired.

Definition revised June 2003

Amortization

SAMT

COA Code	SAMT
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Amortization [SAMT] represents the sum of:

- Amortization of Intangibles [OAMI]
- Amortization of Acquisition Costs [OAMA]
- Amortization of Deferred Policy Costs [ODPA]

Definition revised June 2003

Deferred Taxes

OBDT

COA Code	OBDT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Deferred Taxes [OBDT] represents income taxes, accounted for in a company's net income computation on its income statement, but not affecting the cash flow position.

Deferred Taxes [OBDT] includes:

- Changes in deferred income tax assets/liabilities

Deferred Taxes excludes:

- Accrued income taxes (classified as Taxes Payable [OTXP])
- Deferred income (classified as Other Liabilities [OOLB])

Definition revised June 2003

Accounting Change

OACG

COA Code	OACG
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Accounting Change [OACG] is applicable only if Net Income/Starting Line [ONET] is income after accumulated gains/losses from changes in accounting principles. Because the purpose of the operating section of the cash flow is to provide cash representation of a company's operating activities, any gain/loss from accounting change included in net income computation needs to be reversed.

Definition revised June 2003

Discontinued Operations**OIDO**

COA Code	OIDO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Discontinued Operations [OIDO] is applicable only if Net Income/Starting Line [ONET] is income after gains/losses from discontinued operations. Because the operating section of cash flow pursues changes in cash flow from operating activities, any gain/loss from discontinued operations included in net income computation needs to be reversed.

Discontinued Operations [OIDO] includes:

- Gain/loss on sale of discontinued operations
- Changes in cash/assets of discontinued operations
- Cash earned from discontinued operations

Definition revised May 2005

Extraordinary Item**OTRA**

COA Code	OTRA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Extraordinary Item [OTRA] is applicable only if Net Income/Starting Line [ONET] is income after extraordinary gains/losses. Because the operating section of the cash flow pursues changes in cash flow from operating activities, any gain/loss from extraordinary activities included in net income computation needs to be reversed.

Extraordinary Item [OTRA] includes:

- Tax effects on extraordinary gains/losses
- Gains/losses on early debt extinguishment until fiscal year 2001 (before effective date of SFAS 145)

Extraordinary Item [OTRA] excludes:

- Gains/losses on early debt extinguishment after fiscal year 2001, according to SFAS 145 (classified as Other Non-Cash Items [ONCI] after fiscal year 2001)

Definition revised June 2003

Unusual Items**OUIE**

COA Code	OUIE
Units	Millions
Annual History	Since 1983

Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Unusual Items [OUIE] is applicable only if Net Income/Starting Line [ONET] is income after gains/losses from unusual activities. Because the operating section of the cash flow pursues changes in cash flow from operating activities, any unusual gain/loss included in net income computation needs to be reversed.

Unusual Items [OUIE] includes:

- Abandonment/impairment of assets other than intangibles and acquisition costs
- Restructuring charges
- Acquisition-related charges
- Gain/loss on disposal/sale/impairment/write-off of (fixed) assets/investments (to avoid double counting of the gain/loss)
- Gain/loss on sale of business (not qualified as Discontinued Operations [OIDO]) (to avoid double counting of the gain/loss)
- Contract settlement costs
- Debt conversion/debt forgiveness/debt restructuring/debt extinguishment (after SFAS 145)
- Inventory write-down/write-off
- Litigation Expense

Unusual Items [OUIE] excludes:

- Accumulated gain/loss due to changes in accounting standards (classified as Accounting Change [OACG])
- Amortization of acquisition costs (classified as Amortization of Acquisition Costs [OAMA])
- Amortization/write-off of acquired R&D (classified as Purchased R&D [OPRD])
- Extraordinary items (classified as Extraordinary Item [OTRA])

Definition revised December 2010

Purchased R&D

OPRD

COA Code	OPRD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Cash Flow

Purchased R&D [OPRD] represents non-cash expenses from amortization of purchased research and development expenses.

Purchased R&D includes:

- Amortization/write-off of purchased research and development assets
- Amortization/write-off of acquired in-process R&D

Definition revised June 2003

Equity in Net Earnings/Loss**OEIA**

COA Code	OEIA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Equity in Net Earnings/Loss [OEIA] represents a reversal of non-cash earnings/losses from investments under the Equity Method. For such investments, undistributed earnings/losses of the investee are included in the net income computation of the investor. Since the earnings are non-cash, these are reversed out of cash flow from operations.

Affiliates in this context include associated companies with at least 20% but less than 50% equity ownership, unconsolidated subsidiaries, joint ventures or limited partnerships.

Equity in Net Earnings/Loss [OEIA] excludes:

- Distribution/dividends received from affiliates when Net Income/Starting Line [ONET] does not include equity earnings/losses from affiliates (classified as Other Non-Cash Items [ONCI])
- Gains/losses on sale of investments in affiliates (classified as Unusual Items [OUIE])
- Restructuring charges (classified as Unusual Items [OUIE])

Definition revised June 2003

Other Non-Cash Items**ONCI**

COA Code	ONCI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Other Non-Cash Items [ONCI] represents non-cash operating activities other than those included in:

- Depreciation/Depletion [SDED]
- Amortization [SAMT]
- Deferred Taxes [OBDT]
- Accounting Change [OACG]
- Discontinued Operations [OIDO]
- Extraordinary Items [OTRA]
- Unusual Items [OUIE]
- Purchased R&D [OPRD]
- Equity in Net Earnings/Loss [OEIA]

Other Non-Cash Items [ONCI] also includes reversal of gains (losses) on the sale of fixed assets, which is intended to avoid double counting of gains/losses on the sale of non-current assets, such as fixed assets, long-term investments in securities, etc.

Other Non-Cash Items [ONCI] includes:

- Provision for doubtful accounts receivable (bad debt expenses), inventories
- 401(k) contribution
- Accrued severance expenses, provision for severance payment, and other accrued employment benefits
- Accrued interest expense/income, deferred income
- Amortization of discount/premiums on debt, debt issuance expenses, debt conversion costs and other deferred charges
- Amortization of acquisition-related expense, previously capitalized (not including goodwill)
- Capitalized interest expense
- Loan loss provision for non-banking financial service companies
- Foreign currency translation gains/losses, exchange gains/losses, exchange adjustments if such gains/losses are included in Net Income/Starting Line [ONET])
- Dividends received, including dividends from affiliates
- Amortization of dry hole expenses capitalized
- Minority interest if Net Income/Starting Line [ONET] includes the minority interest
- Reversal of stock-based compensation
- Reversal of income taxes paid, if Net Income/Starting Line [ONET] includes income tax expense

Other Non-Cash Items excludes:

- Abandonment of assets/businesses (classified as Unusual Items [OUIE])
- Devaluation of assets (fixed assets, investment assets) (classified as Unusual Items [OUIE])
- Insurance proceeds receivable, insurance recovery in companies other than insurance companies (classified as Other Assets [OOAS])

Definition revised November 2008

Non-Cash Items

SNCI

COA Code	SNCI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Non-Cash Items [SNCI] represents the sum of:

- Accounting Change [OACG]
- Discontinued Operations [OIDO]
- Extraordinary Items [OTRA]

- Unusual Items [OUIE]
- Purchased R&D [OPRD]
- Equity in Net Earnings/Loss [OEIA]
- Other Non-Cash Items [ONCI]

Definition revised April 2009

Cash Receipts

OCRC

COA Code	OCRC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Cash Receipts [OCRC] represents total cash receipts from the sale of merchandise, delivery of services, or from any other operating activity. Because Cash Receipts [OCRC] indicates cash receipts during the period, it may be slightly different from the revenue of a company according to the Income/Expense Matching Accounting Principle. Cash Receipts [OCRC] is derived from total revenue, adjusted by changes in accounts receivable.

Cash Receipts [OCRC] is utilized when the Direct Method is employed for the operating section of a cash flow statement.

Definition revised June 2003

Cash Payments

OCPD

COA Code	OCPD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Cash Payments [OCPD] represents total cash disbursements for operating activities such as purchase of materials or merchandise, payments of salaries to employees, etc. Because Cash Payments [OCPD] indicates cash disbursements during the period, it may be slightly different from operating expenses of a company.

Cash Payments [OCPD] is utilized when the Direct Method is employed for the operating section of the cash flow statement.

Definition revised June 2003

Cash Tax Paid

SCTP

COA Code	SCTP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility

Data Type Cash Flow

Cash Taxes Paid [SCTP] represents taxes paid in cash, net of tax refunds received, as reported by the company.

Cash Taxes Paid [SCTP] is reported net of tax refunds received, even when the refunds are reported separately by the company. This is to show the actual cash actually paid out by the company to the tax authorities during the period. Tax refunds received can often be used to offset tax payments.

Cash taxes Paid [SCTP] is utilized when the Direct Method is employed for the cash flow statement. When a company uses the Indirect Method, this information is classified as Cash Taxes Paid [SCTP] and compiled in the supplemental section of the cash flow statement.

Cash Taxes Paid [SCTP] excludes:

- Sales taxes/VAT paid (classified as Cash Payments [OCPD])

Definition revised November 2008

Cash Interest Paid SCIP

COA Code SCIP
 Units Millions
 Annual History Since 1983
 Quarterly History Since 1989
 COA Type Industrial, Bank, Insurance, Utility
 Data Type Cash Flow

Cash Interest Paid [SCIP] represents interest paid in cash during the period. Cash Interest Paid [SCIP] is utilized when the Direct Method is employed for the operating section of the cash flow statement. When a company uses the Indirect Method, this information is classified as Cash Interest Paid [SCIP] and compiled in the supplemental section of the cash flow statement.

Cash Interest Paid [SCIP] excludes:

- Interest paid for banks (classified as Cash Payments [OCPD])
- Interest paid for non-banking financial service companies (classified as Cash Payments [OCPD])

Definition revised June 2003

Loan Loss Provision OLLP

COA Code OLLP
 Units Millions
 Annual History Since 1983
 Quarterly History Since 1989
 COA Type Bank
 Data Type Cash Flow

Loan Loss Provision [OLLP] represents non-cash expenses for possible defaults of loans by customers. Such non-cash expenses are reversed to make adjustments to net income to isolate cash flow from operating activities under the Indirect Method.

Loan Loss Provision includes:

- Reversal of loan loss provision

Definition revised June 2003

Accounts Receivables

OACR

COA Code	OACR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Cash Flow

Accounts Receivables [OACR] represents changes in accounts receivable during the period. An increase in accounts receivable has a negative impact on cash flow from operating activities, and vice versa.

Accounts Receivables [OACR] includes:

- Changes in receivables from affiliates, employees
- Changes in interest receivable for financial service companies
- Changes in premiums receivable from policyholders for insurance companies
- Changes in receivables from reinsurers, insurance brokers for insurance companies
- Changes in loans receivable for non-banking financial service companies
- Changes in receivables from brokers for investment service companies
- Changes in unbilled receivables for utility companies
- Changes in notes receivable
- Receivable from Related/Due from Related Parties
- Receivable from Affiliate/Due from Affiliate
- Receivable from Associate/Due from Associate
- Receivable from Employees/Loans to Employees
- Notes Receivable
- Other Receivables
- Recoverable Taxes
- Any other receivable items

Definition revised May 2005

Inventories

OITL

COA Code	OITL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Cash Flow

Inventories [OITL] represents changes in inventories during the period. An increase in inventories has a negative impact on cash flow from operating activities, and vice versa.

Inventories [OITL] includes:

- Changes in advances/prepayments for inventory acquisition
- Projects under construction for customers for construction services/real estate development companies
- Fuel/gas in storage for utility companies
- Supplies for rental properties (such as repair and maintenance items, paint, bulbs, heating/air conditioning/ventilation items)
- Tires for trucking companies

Definition revised June 2003

Prepaid Expenses

OPPY

COA Code	OPPY
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Cash Flow

Prepaid Expenses [OPPY] represents changes in prepaid expenses during the period. An increase in prepaid expenses has a negative impact on cash flow from operating activities, and vice versa.

Prepaid Expenses [OPPY] includes:

- Prepaid taxes
- Prepaid utilities

Prepaid Expenses [OPPY] excludes:

- Prepayments for inventory acquisition (classified as Inventories [OITL])

Definition revised June 2003

Other Assets

OOAS

COA Code	OOAS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Other Assets [OOAS] represents changes in other assets during the period. An increase in other assets has a negative impact on cash flow from operating activities, and vice versa.

Other Assets [OOAS] includes:

- Deposits to suppliers

- Changes in due from directors, employees
- Insurance proceeds receivable, insurance recovery in companies other than insurance companies
- Changes in interest/dividends receivable

Other Assets [OOAS] excludes:

- Changes in costs over billing (classified as Inventories [OITL])
- Unbilled services (classified as Inventories [OITL])
- Deposits from customers (classified as Other Liabilities [OOLB])
- Due from affiliates (classified as Accounts Receivable [OACR])
- Increase in loans receivable in non-banking financial service companies (classified as Accounts Receivable [OACR])
- Changes in Prepayments (classified as Prepaid Expenses [OPPY])
- Increase in loans receivable for banks (classified as Loans Origination – Operating [OLOR])

Definition revised March 2008

Accounts Payable

OAPB

COA Code	OAPB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Accounts Payable [OAPB] represents changes in accounts payable during the period. An increase in accounts payable has a positive impact on cash flow from operating activities, and vice versa.

Accounts Payable [OAPB] includes:

- Accounts payable/due to affiliates
- Payables to brokers
- Commissions payable
- Interest payable in non-banking financial service companies
- Trade payable
- Creditors
- Payables/due to affiliates/customers
- Bills payable
- Claims payable in insurance companies
- Payable to Related/Due to Related
- Payable to Affiliate/Due to Affiliate
- Payable to Associate/Due to Associate

- Due to Employees

Accounts Payable [OAPB] excludes:

- Debtors (classified as Accounts Receivable [OACR])
- Taxes Payable (Classified as Taxes Payable [OTXP])
- Payable/Accrued (Classified as Payable/Accrued [OPBA])

Definition revised May 2005

Accrued Expenses

OAEX

COA Code	OAEX
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Insurance, Utility
Data Type	Cash Flow

Accrued Expenses [OAEX] represents changes in accrued expenses during the period. An increase in accrued expenses has a positive impact on cash flow from operating activities, and vice versa. When not delineated separately, Accrued Expenses [OAEX] is classified as Accounts Payable/Accrued [OPBA].

Accrued Expenses [OAEX] includes:

- Changes in accrued interest expenses
- Changes in accrued payroll/benefits/compensation/bonus expenses
- Changes in accrued profit sharing expenses
- Changes in accrued restructuring expenses

Accrued Expenses [OAEX] excludes:

- Accrued income taxes (classified as Taxes Payable [OTXP])

Definition revised June 2003

Payable/Accrued

OPBA

COA Code	OPBA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Payable/Accrued [OPBA] represents changes in accounts payable and accrued expenses during the period when a company does not delineate the two components. An increase in accounts payable and accrued expenses has a positive impact on cash flow from operating activities, and vice versa. Payable/Accrued [OPBA] is utilized when a company does not delineate between Accounts Payable [OAPB] and Accrued Expenses [OAEX].

Payable/Accrued [OPBA] excludes:

- Accrued interest expense (classified as Accrued Expenses [OAEX])

Definition revised June 2003

Taxes Payable

OTXP

COA Code	OTXP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Taxes Payable [OTXP] represents changes in taxes payable during the period. An increase in income taxes payable has a positive impact on cash flow from operating activities, and vice versa.

Taxes Payable [OTXP] includes:

- Changes in accrued income taxes
- Changes in sales/VAT/excise taxes payable
- Changes in payroll taxes payable

Definition revised June 2003

Other Liabilities

OOLB

COA Code	OOLB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Other Liabilities [OOLB] represents changes in other liabilities during the period. An increase in other liabilities has a positive impact on cash flow from operating activities, and vice versa.

Other Liabilities [OOLB] excludes:

- Changes in interest payable (classified as Accrued Expenses [OAEX])
- Changes in accounts payable or trade liabilities (classified as Accounts Payable [OAPB])
- Changes in Payables and Accruals (classified as Payable/Accrued [OPBA])
- Changes in loan loss provision (classified as Loan Loss Provision [OLLP])
- Changes in tax payable (classified as Taxes Payable [OTXP])

Definition revised March 2008

Other Assets & Liabilities, Net

OOAL

COA Code	OOAL
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Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Other Assets & Liabilities, Net [OOAL] represents the changes in the combined sum of assets and liabilities when a company reports these totals as a single line. If the value of the assets is greater than the value of the liabilities, the result has a negative impact on cash flow, and vice versa.

Other Assets & Liabilities, Net [OOAL] includes:

- Changes in working capital

Definition revised June 2003

Other Operating Cash Flow

OOCF

COA Code	OOCF
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Other Operating Cash Flow [OOCF] represents the impact of other operating cash flow items that cannot be classified as an adjustment item to net income, or an asset/liability as part of changes in non-cash working capital.

Other Operating Cash Flow [OOCF] includes:

- Proceeds from the sale of securities, reported in the operating section, for banks and insurance companies
- Cash items before the beginning line of a Cash Flow Statement
- Items that are not part of changes in non-cash working capital in a Direct Cash Flow Statement
- Cash Taxes Paid, when reported as part of the Operating Cash Flow in an Indirect Cash Flow Statement
- Cash interest paid, when reported as part of the Operating Cash Flow in an Indirect Cash Flow Statement

Other Operating Cash Flow [OOCF] excludes:

- Accrued interest income for banks and insurance companies (classified as Accounts Receivable [OACR])
- Accrued interest income for companies other than financial service companies (classified as Other Assets [OOAS])
- Accrued interest payable (classified as Accrued Expenses [OAEX])
- Billing in excess of completion (classified as Other Liabilities [OOLB])
- Claims payable for healthcare services companies (classified as Accrued Expenses [OAEX])
- Changes in contracts in progress (classified as Inventories [OITL])
- Changes in cost in excess billing (classified as Inventories [OITL])
- Current taxes payable (classified as Taxes Payable [OTXP])

- Customer advance/deposit (classified as Other Liabilities [OOLB])
- Deferred compensation/costs (classified as Accrued Expenses [OAEX])
- Deferred revenue/royalties (classified as Other Assets [OOAS])
- Changes in due to affiliates (classified as Accounts Payable [OAPB])
- Changes in due from affiliates/officers/employees (classified as Accounts Receivable [OACR])

Definition revised May 2011

Investments Securities, Gains/Losses

OINV

COA Code	OINV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank, Insurance
Data Type	Cash Flow

Investment Securities, Gains/Losses [OINV] represents a reversal of gains/losses on the sale of investment securities for banks and insurance companies. Although investments in securities other than investments in affiliated companies qualify as operating assets for banks and insurance companies, changes in such items are reported as investing activities, and gains/losses on the sale of such investments are reported as an elimination of gains/losses in the operating section.

Investment Securities, Gains/Losses [OINV] includes:

- Gains/losses on the sale of investment securities (equity as well as fixed income securities), where such securities are reported in the operating section

Investment Securities, Gains/Losses excludes:

- Changes in accrued investment income for banks and insurance companies (classified as Accounts Receivable [OACR])
- Proceeds on the sale of securities investment/trading securities (classified as Other Operating Cash Flow [OOCF])

Definition revised June 2003

Loans, Gains/Losses

OLOA

COA Code	OLOA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow

Loans, Gains/Losses [OLOA] represents a reversal of gains/losses on the sale of loans by a bank. Loans to customers are usually considered operating assets for commercial banks.

Loans, Gains/Losses [OLOA] excludes:

- Proceeds on sale of loans (classified as Sale of Loans [OSOL])
- Deferred loan fees (classified as Other Liabilities [OOLB])

- Decrease in loans for sale (classified as Sale of Loans [OSOL])
- Purchase of loans (classified as Loans Origination – Operating [OLOR])
- Increases in loans (classified as Loans Origination – Operating [OLOR])
- Decreases in loans (classified as Sale of Loans [OSOL])

Definition revised June 2003

Other Real Estate Owned

OORE

COA Code	OORE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow

Other Real Estate Owned [OORE] represents a reversal of gains/losses on the sale of other real estate owned. It is utilized to avoid double counting of such cash flow, where changes in other real estate are reported in Foreclosed Real Estate [IFRE] or Other Investing Cash Flow [IICF].

Other Real Estate Owned [OORE] includes:

- Gain/loss on the sale of real estate, where changes in the real estate are reported in the investing section

Other Real Estate Owned [OORE] excludes:

- Proceeds on the sale of real estate (classified as Other Operating Cash Flow [OOCF])

Definition revised June 2003

Loans Origination – Operating

OLOR

COA Code	OLOR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow

Loans Origination – Operating [OLOR] represents an increase in loans to customers when such loans to customers are treated as operating assets by a bank.

Definition revised June 2003

Sale of Loans

OSOL

COA Code	OSOL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Bank

Data Type Cash Flow

Sale of Loans [OSOL] represents a decrease in loans to by a bank to its customers. These loans to customers are treated as operating assets by a bank.

Sale of Loans [OSOL] includes:

- Sale of advances to customers

Sale of Loans [OSOL] excludes:

- Gain/loss on sale of loans (classified as Loans, Gains/Losses [OLOA])

Definition revised June 2003

Loss Adjustment

OLOS

COA Code OLOS

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Cash Flow

Loss Adjustment [OLOS] represents reversal of non-cash expenses of estimated losses on unreported cases and cases that have been reported, but are still being processed.

Loss Adjustment [OLOS] excludes:

- Unpaid loss expenses, where a case is reported and loss amount is confirmed (classified as Accrued Expenses [OAEX])
- Loss adjustment expenses not delineated from other insurance reserves (classified as Insurance Reserve [OINR])

Definition revised June 2003

Policy Benefits/Liabilities

OBEN

Units OBEN

Annual History Since 1983

Quarterly History Since 1989

COA Type Insurance

Data Type Cash Flow

Policy Benefits/Liabilities [OBEN] represents changes in reserves for future policy benefits. Reserves for life and other policies are estimated on the basis of various actuarial factors.

Policy Benefits/Liabilities [OBEN] includes:

- Changes in benefits reserves, mathematical reserves, future policy benefits reserves, policyholders' funds

Policy Benefits/Liabilities [OBEN] excludes:

- Changes in benefits/claims payable to policyholders (classified as Accrued Expenses [OAEX])
- Reserves for future policy benefits, when not delineated from other insurance reserves (classified as Insurance Reserves [OINR])

Definition revised June 2003

Deferred Policy Acquisition Costs**OPAC**

COA Code	OPAC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow

Deferred Policy Acquisition Costs [OPAC] represents changes in deferred policy acquisition costs capitalized.

Deferred Policy Acquisition Costs [OPAC] excludes:

- Amortization of deferred policy acquisition costs (classified as Amortization of Deferred Policy Acquisition Costs [ODPA])

Definition revised June 2003

Policy Refunds**OREF**

COA Code	OREF
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow

Policy Refunds [OREF] represents the change in the refunding of policy assets and investment capital to policyholders. This can be the result of the cancellation of a policy or related to the policyholder accessing the investment component of the policy.

Definition revised June 2003

Reinsurance Receivable**ORER**

COA Code	ORER
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow

Reinsurance Receivable [ORER] represents changes in receivables from reinsurers during the period. An increase in reinsurance receivable has a negative impact on cash flow from operating activities, and vice versa.

Reinsurance Receivable [ORER] includes:

- Changes in due/balances from reinsurers
- Changes in reinsurance assets, assets related to reinsurance

Definition revised June 2003

Reinsurance Payable**OREP**

COA Code	OREP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow

Reinsurance Payable [OREP] represents changes in payables to reinsurers during the period. An increase in reinsurance payable has a positive impact on cash flow from operating activities, and vice versa.

Reinsurance Payable includes:

- Changes in due/balance to reinsurers
- Changes in ceded reinsurance premiums payable

Definition revised June 2003

Insurance Reserves**OINR**

COA Code	OINR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow

Insurance Reserves [OINR] represents changes in insurance reserves, such as reserves for claims and losses or reserves for benefits to policyholders, during the period. An increase in insurance reserves has a positive impact on cash flow from operating activities, and vice versa.

Insurance Reserves [OINR] includes:

- Claims, when they are not otherwise delineated

Insurance Reserves [OINR] excludes:

- Premium reserves (classified as Unearned Premiums [OUPR])

Definition revised June 2003

Unearned Premiums**OUPR**

COA Code	OUPR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow

Unearned Premiums [OUPR] represents changes in reserve for unearned premiums during the period. An increase in unearned premiums has a positive impact on cash flow from operating activities, and vice versa.

Unearned Premiums [OUPR] includes:

- Premiums received but not yet earned
- Premiums due but not yet collected
- Unearned premiums/premiums reserve

Definition revised June 2003

Changes in Working Capital

SOCF

COA Code	SOCF
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Changes in Working Capital [SOCF] represents the sum of:

- Loan Loss Provision [OLLP] (for banks)
- Accounts Receivable [OACR] (for insurance companies, industrial companies and utility companies)
- Prepaid Expenses [OPPY] (for insurance companies and utility companies)
- Inventories [OITL] (for industrial companies and utility companies)
- Other Assets [OOAS] (for banks, insurance companies and utility companies)
- Accounts Payable [OAPB] (for insurance companies, industrial companies and utility companies)
- Accrued Expenses [OAEX] (for insurance companies, industrial companies and utility companies)
- Payable/Accrued [OPBA] (for banks, insurance companies, industrial companies and utility companies)
- Taxes Payable [OTXP] (for banks, insurance companies, industrial companies and utility companies)
- Other Liabilities [OOLB] (for banks, insurance companies, industrial companies and utility companies)
- Other Assets & Liabilities, Net [OOAL] (for banks, insurance companies, industrial companies and utility companies)
- Other Operating Cash Flow [OOCF] (for banks, insurance companies, industrial companies and utility companies)
- Investment Securities, Gains/Losses [OINV] (for banks and insurance companies)
- Loans, Gains/Losses [OLOA] (for banks)
- Other Real Estate Owned [OORE] (for banks)
- Loans Origination – Operating [OLOR] (for banks)
- Sale of Loans [OSOL] (for banks)
- Loss Adjustment [OLOS] (for insurance companies)
- Policy Benefits/Liabilities [OBEN] (for insurance companies)

- Deferred Policy Acquisition Costs [OPAC] (for insurance companies)
- Policy Refunds [OREF] (for insurance companies)
- Reinsurance Receivable [ORER] (for insurance companies)
- Reinsurance Payable [OREP] (for insurance companies)
- Insurance Reserves [OINR] (for insurance companies)
- Unearned Premiums [OUPR] (for insurance companies)

Definition revised May 2011

Cash From Operating Activities

OTLO

COA Code	OTLO
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Cash From Operating Activities [OTLO] represents the sum of:

- Net Income/Starting Line [ONET] (for indirect Cash Flow)
- Depreciation/Depletion [SDED] (for indirect Cash Flow)
- Amortization [SAMT] (for indirect Cash Flow)
- Deferred Taxes [OBDT] (for indirect Cash Flow)
- Non-Cash Items [SNCI] (for indirect Cash Flow)
- Cash Receipts [OCRC] (for direct Cash Flow)
- Cash Payments [OCPD] (for direct Cash Flow)
- Cash Taxes Paid [SCTP] (for direct Cash Flow)
- Cash Interest paid [SCIP] (for direct Cash Flow)
- Changes in Working Capital [SOCF] (for both direct and indirect Cash Flow)

Definition revised July 2011

Purchase of Fixed Assets

ICEX

COA Code	ICEX
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Banks, Insurance, Utility
Data Type	Cash Flow

Purchase of Fixed Assets [ICEX] is commonly referred to as Capital Expenditures. Capital Expenditures encompass all expenditures for factories and equipment that have a useful life of more than one year. These expenditures are not treated as an expense on the income statement when they are incurred. Rather, they are capitalized, meaning that they are expensed over time.

Capital Expenditures consist of expenditures that are necessary to maintain the existing plant and equipment in premium condition, and discretionary expenditures for growth.

Purchase of Fixed Assets [ICEX] includes:

- Acquisition of oil properties for oil exploration companies
- Acquisition of rental property, assets to be leased
- Increase in fixed assets under long-term capital leases
- Increase in airplanes under capital leases for airline companies
- Increase in aircraft for rent in aerospace companies
- Deposits for aircraft acquisition for airline companies
- Advance/progress payments on aircraft acquisition for airline companies
- Additions to land for real estate development companies
- Expenditure in building (capitalized), building improvements
- Purchase of mining properties/mineral properties for mining companies
- Increase in construction in progress
- Development expenditure/exploration costs capitalized (construction in progress) for oil/gas companies
- Development expenditure on real estate under development for real estate development companies
- Construction of non-utility facilities
- Expenditure on nuclear fuel for electric utility companies
- Recurring/non-recurring capital expenditures
- Satellite construction for broadcasting companies
- Purchase of software that is an integral part of equipment
- Tenant improvement for rental property
- Addition of timberland

Purchase of Fixed Assets [ICEX] excludes:

- Increase in assets for sale (classified as Purchase of Investments [IINP])
- Increase in assets to be leased under long-term finance lease, which results in an increase in loans to customers (classified as Accounts Receivable [OACR] if reported in the operating section, as Purchase of Investments [IINP] if reported in the investing section)
- Increase in fixed assets of discontinued operations (classified as Other Investing Cash Flow [IICF])
- Acquisition of business units (classified as Acquisition of Business [IBAQ])
- Increase in foreclosed real estate for banks (classified as Foreclosed Real Estate [IFRE])
- Acquisition of affiliate companies (classified as Purchase of Investments [IINP])
- Additional development expenditure for software (classified as Software Development Costs [ISDC])

- Film production costs capitalized (classified as Purchase/Acquisition of Intangibles [IIAQ])
- Increase in organization costs (classified as Other Investing Cash Flow [IICF])
- Product development costs capitalized for software companies (classified as Software Development Costs [ISDC])

Definition revised June 2003

Purchase/Acquisition of Intangibles

IIAQ

COA Code	IIAQ
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Purchase/Acquisition of Intangibles [IIAQ] represents cash outflow on acquisition of intangibles.

Purchase/Acquisition of Intangibles [IIAQ] includes:

- Acquisition of patents, copyrights, trademarks, customer lists, domain names, distribution rights, brands
- Acquisition of goodwill
- Acquisition of cellular licenses for telecommunication service companies
- Expenditure on/acquisition of film libraries for motion picture companies
- Franchise agreements
- Mortgage servicing rights for banks

Purchase/Acquisition of Intangibles [IIAQ] excludes:

- Acquisition of software for software development companies (classified as Software Development Costs [ISDC])
- Expenditure on/acquisition of software as an integral part of equipment (classified as Purchase of Fixed Assets [ICEX])
- Acquisition of investments (classified as Purchase of Investments [IINP])
- Acquisition of leased properties (classified as Purchase of Fixed Assets [ICEX])
- Expenditure on organization costs (classified as Other Investing Cash Flow [IICF])

Definition revised November 2003

Software Development Costs

ISDC

COA Code	ISDC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Utility
Data Type	Cash Flow

Software Development Costs [ISDC] represents costs accumulated and capitalized for software development. Research and development costs for future products are normally expensed, but costs for development of software are capitalized at the time of development, and amortized later, when such software is actually implemented for production.

Software Development Costs [ISDC] includes:

- Capitalized software development costs
- Website development costs

Software Development Costs [ISDC] excludes:

- Capitalized development costs for intangibles other than software (classified as Purchase/Acquisition of Intangibles [IIAQ])
- Costs for software that is never implemented (classified as Amortization of Intangibles [OAMI])

Definition revised June 2003

Capital Expenditures

SCEX

COA Code	SCEX
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Capital Expenditures [SCEX] represents the sum of:

- Purchase of Fixed Assets [ICEX]
- Purchase/Acquisition of Intangibles [IIAQ]
- Software Development Costs [ISDC]

Definition revised June 2003

Acquisition of Business

IBAQ

COA Code	IBAQ
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Acquisition of Business [IBAQ] represents cash outflow for acquiring new businesses. Reporting the cash flow for acquiring new businesses is not consistent among companies. Some companies report the increase in each component of assets and liabilities, and others report one cash outflow for the business acquired as a whole in the year of acquisition. Acquisition of Business [IBAQ] is utilized in the latter cases. Acquisition costs on the purchase of a new business may be reported as total payments, reduced by cash held by the acquired company.

Acquisition of Business [IBAQ] includes:

- Merger-related expenses

- Acquisitions, Net of Cash Acquired even if this results in a positive number

Acquisition of Business [IBAQ] excludes:

- Acquisition of assets only (classified as Purchase of Fixed Assets [ICEX])
- Acquisition of investment securities of a company (rather than the whole business unit) (classified as Purchase of Investments [IINP])
- Acquisition of partnership interests, investments in affiliates, joint ventures, or other investments (classified as Purchase of Investments [IINP])
- Franchise acquired (classified as Purchase/Acquisition of Intangibles [IIAQ])
- Acquisition of minority interest in a subsidiary (classified as Purchase of Investments [IINP])
- Cash used for discontinued operations (classified as Other Investing Cash Flow [IICF])

Definition revised May 2005

Sale of Business ISOB

COA Code	ISOB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Sale of Business [ISOB] represents cash inflow from the disposal of existing businesses. Companies report cash flow from the sale of an existing business inconsistently: some report a decrease in each component of assets and liabilities, and others report one cash inflow from the business disposed in the year of disposition. Sale of Business [ISOB] is utilized in the latter cases.

Sale of Business [ISOB] includes:

- Sale of discontinued business units
- Sale of branches
- Deconsolidation of subsidiaries if the subsidiaries are sold
- Divestitures

Sale of Business [ISOB] excludes:

- Sale of investment in affiliates/limited partnership (classified as Sale/Maturity of Investment [IINS])
- Sale of buildings/assets (classified as Sale of Fixed Assets [ISFA])
- Deconsolidation of subsidiaries if ownership interest in a subsidiary is reduced (classified as Sale/Maturity of Investment [IINS])

Definition revised June 2003

Sale of Fixed Assets ISFA

COA Code	ISFA
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Sale of Fixed Assets [ISFA] represents cash inflow from the sale of fixed assets. Gains/losses on the sale of the fixed assets are recognized on the income statement, and may be classified as Net Income/Starting Line [ONET]. In order to avoid this double counting of the profits/losses, Thomson Reuters reverses the gains/losses on the sale of fixed assets and classifies as Other Non-Cash Items [ONCI].

Sale of Fixed Assets [ISFA] includes:

- Assets sold/retired

Sale of Fixed Assets [ISFA] excludes:

- Sale/disposition of assets held for sale (classified as Sale/Maturity of Investment [IINS])
- Sale of subsidiaries (classified as Sale of Business [ISOB])
- Divestiture/spin-off of a business unit (classified as Sale of Business [ISOB])

Definition revised June 2003

Sale/Maturity of Investment

IINS

COA Code	IINS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Sale/Maturity of Investment [IINS] represents cash inflow on the sale of securities or repayment of securities matured.

Gains/losses on the sale of non-operating investments, which are assumed to be part of Sale/Maturity of Investment [IINS], are reversed using Investment Securities, Gains/Losses [OINV] to avoid double counting of the same cash flow.

Sale/Maturity of Investment [IINS] includes:

- Sale of short-term investment securities, long-term investment securities, securities available for sale, securities held for maturity
- Sale of investments in affiliates
- Maturity of bonds invested
- Disposition/maturity of mortgage-backed securities
- Sale of real estate

Sale/Maturity of Investment [IINS] excludes:

- Sale of a business segment (classified as Sale of Business [ISOB])
- Divestiture of a business unit (classified as Sale of Business [ISOB])
- Collection of loans/mortgage-backed securities/mortgage notes in banks (classified as Loans [ILOA])

- Sale of loans to customers (classified as Loans [ILOA])
- Deconsolidation of a subsidiary (classified as Sale of Business [ISOB])
- Sale of notes receivable (other than trade notes receivable) (classified as Other Investing Cash Flow [IICF])

Definition revised June 2003

Investment, Net

IIVN

COA Code	IIVN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Investment, Net [IIVN] represents changes in investments in securities. Investment, Net [IIVN] is utilized when a company does not delineate the sale of investments and the purchase of investments on the cash flow statement.

Gains/losses on the sale of non-operating investments, which are assumed to be part of Investment, Net [IIVN], are reversed using Investment Securities, Gains/Losses [OINV] to avoid double counting of the same cash flow.

Investment, Net [IIVN] excludes:

- Decrease in balances with other banks (classified as Loans [ILOA])
- Increase in investment in subsidiaries (classified as Acquisition of Business [IBAQ])
- Increase in loans/advances (classified as Loans Origination – Investing [ILOR])

Definition revised June 2003

Purchase of Investments

IINP

COA Code	IINP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Purchase of Investments [IINP] represents cash outflow on the purchase of investments in securities.

Purchase of Investments [IINP] includes:

- Acquisition of short-term and long-term investments, including investments in affiliates, joint ventures, limited partnerships
- Acquisition/increase in shares of minority ownership of another company

Purchase of Investments [IINP] excludes:

- Acquisition of loans for banks (classified as Loans Origination – Investing [ILOR])
- Purchase of the entire unit of a business/company or subsidiary (classified as Acquisition of Business [IBAQ])
- Increase in investments on discontinued operations (classified as Other Investing Cash Flow [IICF])

- Increase in loans for banks (classified as Loans Origination – Investing [ILOR])

Definition revised June 2003

Principal Payments From Securities

ISPP

COA Code	ISPP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow

Principal Payments From Securities [ISPP] represents cash inflow from the repayment of securities that have been invested and have matured. Principal Payments From Securities [ISPP] is utilized when principal repayments on securities are separately reported from the Sale of Investment [IINS].

Principal Payments From Securities [ISPP] includes:

- Repayment of fixed income securities held to maturity, mortgage-backed securities

Principal Payments From Securities [ISPP] excludes:

- Repayment of loans to customers (classified as Loans [ILOA])

Definition revised June 2003

Sale of Intangible Assets

ISOI

COA Code	ISOI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Sale of Intangible Assets [ISOI] represents cash inflow on the sale of intangible assets.

When an intangible asset is disposed of, receipts from the disposition are reported and classified as Sale of Intangible Assets [ISOI]. Gains/losses on the sale of the intangible assets are recognized in the income statement, which may be classified as Net Income/Starting Line [ONET]. Thomson Reuters reverses these gains and losses and classifies as Other Non-Cash Items [ONCI].

Sale of Intangible Assets [ISOI] includes:

- Sale/disposition of trademarks, broadcasting licenses, patents, copyrights, service rights, capitalized software development costs, etc.

Sale of Intangible Assets [ISOI] excludes:

- Disposition of deferred charges (classified as Other Investing Cash Flow [IICF])

Definition revised June 2003

Intangible, Net

IIAN

COA Code	IIAN
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Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Intangible, Net [IIAN] represents changes in intangible assets. When a company does not delineate its purchase of intangibles and sale of intangibles, Intangible, Net [IIAN] is utilized.

Intangible, Net [IIAN] excludes:

- Disposition of deferred charges (classified as Other Investing Cash Flow [IICF])

Definition revised June 2003

Loans ILOA

COA Code	ILOA
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow

Loans [ILOA] represents changes in loans to customers for banks.

When an increase in loans is separately reported from a decrease in loans to customers, the increase or decrease in loans is classified as Loans Origination – Investing [ILOR]. However, if such delineation is not made and the net changes in loans are reported in a single line, Loans [ILOA] is utilized.

Definition revised June 2003

Loans Origination – Investing ILOR

COA Code	ILOR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow

Loans Origination – Investing [ILOR] represents cash inflow from increases in loans to customers, which may be directly originated from customers, or acquired from other loan originators.

When loans are reported as non-current assets and sold to third parties, gains/losses on the sale of loans are classified as Loans, Gains/Losses [OLOA] in order to avoid double counting the gains/losses.

Definition revised June 2003

Foreclosed Real Estate IFRE

COA Code	IFRE
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Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Bank
Data Type	Cash Flow

Foreclosed Real Estate [IFRE] represents an increase/decrease in cash flow due to foreclosed real estate for banks. Commercial banks commonly extend credit as mortgage loans, secured by real estate. When such loans are in default, real estate used as security to the mortgage loans may be seized (foreclosed) and eventually disposed of to recover the loans in default.

Foreclosed Real Estate [IFRE] excludes:

- Acquisition of fixed assets to be used for own use (classified as Purchase of Fixed Assets [ICEX])
- Disposal of fixed assets for own use (classified as Sale of Fixed Assets [ISFA])
- Acquisition of real estate for sale (as an investment) (classified as Purchase of Investments [IINP])
- Disposal of real estate for sale (as an investment) (classified as Sale/Maturity of Investment [IINS])

Definition revised June 2003

Policy Loans

IPOL

COA Code	IPOL
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Insurance
Data Type	Cash Flow

Policy Loans [IPOL] represents an increase/decrease in cash flow on changes in the total outstanding policy loans to policyholders during a period.

Policy Loans [IPOL] excludes:

- Increase in mortgage loans (classified as Purchase of Investments [IINP])
- Decrease/repayment of mortgage loans (classified as Sale/Maturity of Investment [IINS])

Definition revised June 2003

Other Investing Cash Flow

IICF

COA Code	IICF
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Other Investing Cash Flow [IICF] represents investing activities other than the following items:

- Capital Expenditures [SCEX]
- Acquisition of Business [IBAQ]
- Sale of Business [ISOB]
- Sale of Fixed Assets [ISFA]
- Sale/Maturity of Investment [IINS]
- Purchase of Investments [IINP]
- Principal Payments From Securities [ISPP]
- Sale of Intangible Assets [ISOI]
- Intangible, Net [IIAN]
- Loans [ILOA]
- Loans Origination – Investing [ILOR]
- Foreclosed Real Estate [IFRE]
- Policy Loans [IPOL]

Other Investing Cash Flow [IICF] includes:

- Long-term advances to related parties (affiliates, unconsolidated subsidiaries, joint ventures, officers, employees, etc.)
- Cash from the sale of discontinued operations
- Changes of cash in escrow/trust
- Interest/dividends received from investments

Other Investing Cash Flow [IICF] excludes:

- Acquisition of minority shares of investee (classified as Purchase of Investments [IINP])
- Increase in assets held for sale (classified as Purchase of Investments [IINP])
- Due from other banks or bank balances for banking institutions (classified as Loans [ILOA])
- Increase in deposits to banks (as investments) (classified as Purchase of Investments [IINP])
- Collection of (long-term) notes receivable (not trade) (classified as Sale/Maturity of Investment [IINS])
- Collection of loans for companies other than financial services (classified as Sale/Maturity of Investment [IINS])
- Collection of commercial paper invested (classified as Sale/Maturity of Investment [IINS])
- Advances paid for construction (classified as Purchase of Fixed Assets [ICEX])
- Increase in credit card loans (classified as Loans Origination – Investing [ILOR])

Definition revised June 2003

Other Investing Cash Flow Items, Total		SICF
COA Code	SICF	
Units	Millions	
Annual History	Since 1983	

Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Other Investing Cash Flow Items, Total [SICF] represents the sum of:

- Acquisition of Business [IBAQ]
- Sale of Business [ISOB]
- Sale of Fixed Assets [ISFA]
- Sale/Maturity of Investment [IINS]
- Purchase of Investments [IINP]
- Principal Payments From Securities [ISPP]
- Sale of Intangible Assets [ISOI]
- Intangible, Net [IIAN]
- Loans [ILOA]
- Loans Origination – Investing [ILOR]
- Foreclosed Real Estate [IFRE]
- Policy Loans [IPOL]
- Other Investing Cash Flow [ICF]

Definition revised June 2003

Cash From Investing Activities

ITLI

COA Code	ITLI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Cash From Investing Activities [ITLI] represents the sum of:

- Capital Expenditures [SCEX]
- Other Investing Cash Flow Items, Total [SICF]

Definition revised June 2003

Deposits

FDPT

COA Code	FDPT
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Bank

Data Type Cash Flow

Deposits [FDPT] represents an increase/decrease in cash flow due to changes in the level of deposits from customers for banks.

Deposits [FDPT] includes:

- Changes in demand/savings/time deposits, CD, NOW, money market accounts
- Maturing of CD (Certificate of Deposits)

Definition revised June 2003

FHLB Borrowings**FFLB**

COA Code FFLB

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Cash Flow

FHLB Borrowings [FFLB] represents an increase/decrease in cash flow due to changes in the level of borrowings from Federal Home Loan Banks (FHLB).

FHLB Borrowings [FFLB] includes:

- Advance payments to FHLB/FHLB borrowings
- Repayment of advance from FHLB

Definition revised June 2003

Federal Funds/REPOs**FFFS**

COA Code FFFS

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Bank

Data Type Cash Flow

Federal Funds/REPOs [FFFS] represents an increase/decrease in cash flow due to changes in the level of Federal Funds Sold/Securities Purchased Under Resale Agreement [FFFS].

Definition revised June 2003

Other Financing Cash Flow**FFCF**

COA Code FFCF

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow

Other Financing Cash Flow [FFCF] represents cash flow from financing activities other than the following items:

- Increase/decrease in Deposits [FDPT]
- Increase/decrease in FHLB [FFLB]
- Increase/decrease in Federal Funds Sold/Securities Purchase Under Resale Agreement [FFFS]
- Total Cash Dividends Paid [FCDP]
- Issuance/Retirement of Stock, Net [FPSS]
- Issuance/Retirement of Debt, Net [FPRD]

Other Financing Cash Flow [FFCF] includes:

- Increase/decrease in debt issue costs
- Increase/decrease in financing costs
- Increase/decrease in minority interest
- Increase/decrease in advance to officers/shareholders when reported as part of financing activities
- Increase/decrease in customer advances when reported as part of financing activities
- Increase/decrease in restructuring costs when reported as part of financing activities

Other Financing Cash Flow [FFCF] excludes:

- Increase in additional paid in capital (classified as Sale/Issuance of Common [FSIC])
- Advance received from long-term borrowers (classified as Long Term Debt Issued [FLDI])
- Increase in bank overdrafts (classified as Short Term Debt Issued [FSDI])
- Capital contributed (classified as Sale/Issuance of Common [FSIC])
- Changes of CDs for banks (classified as Deposits [FDPT])
- Cash distribution (classified as Cash Dividends Paid – Common [FDPC])
- Checks issued/drawn/written (classified as Short Term Debt Issued [FSDI])
- Common stock subscribed (classified as Sale/Issuance of Common [FSIC])

Definition revised October 2012

Financing Cash Flow Items

SFCF

COA Code SFCF

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow

Financing Cash Flow Items [SFCF] represents the sum of:

- Increase/decrease in Deposits [FDPT]
- Increase/decrease in FHLB [FFLB]
- Increase/decrease in Federal Funds Sold/REPOs [FFFS]
- Other Financing Cash Flow [FFCF]

Definition revised June 2003

Cash Dividends Paid – Common

FDPC

COA Code	FDPC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Cash Dividends Paid – Common [FDPC] represents cash dividends paid to common stockholders. This amount may be different from the dividends declared in the same period.

Although the distribution of stock to shareholders as stock dividends or bonus shares is a non-cash activity, companies may report the stock dividend as cash distribution and an increase in common stock. In such cases, Thomson Reuters follows what was reported by the company.

Cash Dividends Paid – Common [FDPC] includes:

- Distribution to shareholders, unit holders, parent company
- Ordinary dividends, special dividends, memorial dividends to common stock

Cash Dividends Paid – Common [FDPC] excludes:

- Distribution to minority shareholders of subsidiaries, general partners (classified as Other Financing Cash Flow [FFCF])

Definition revised June 2003

Cash Dividends Paid – Preferred

FDPP

COA Code	FDPP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Cash Dividends Paid – Preferred [FDPP] represents cash dividends paid to preferred stockholders. This amount may be different from the preferred dividends declared in the same period.

Cash Dividends Paid – Preferred [FDPP] includes:

- Dividends paid to preferred shareholders of a subsidiary

Cash Dividends Paid – Preferred [FDPP] excludes:

- Distribution to general partners (classified as Other Financing Cash Flow [FFCF])

Definition revised June 2003

Cash Dividends Paid**FCDP**

COA Code	FCDP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Cash Dividends Paid [FCDP] represents cash dividends paid to shareholders, which is the sum of Cash Dividends Paid – Common [FDPC] and Cash Dividends Paid – Preferred [FDPP].

Although the distribution of stock to shareholders as stock dividends or bonus shares is a non-cash activity, certain companies may report the stock dividend as a cash distribution and an increase in common stock. In such cases, Thomson Reuters follows what was reported by the company.

The distribution is generally made quarterly in the form of cash (cash dividend), but as mentioned above, it can also take the form of stock (stock dividend).

Dividends to shareholders may consist of ordinary dividends, special dividends, etc.

Cash Dividends Paid [FCDP] includes:

- Cash paid in lieu of fractional shares
- Special dividends
- Stock dividends (when not segregated)
- Preferred or common distributions
- Distribution to shareholders, unit holders, parent company

Cash Dividends Paid [FCDP] excludes:

- Distribution to minority shareholders of subsidiaries, general partners, shareholders of S corporations as subsidiaries (classified as Other Financing Cash Flow [FFCF])

Definition revised June 2003

Sale/Issuance of Common**FSIC**

COA Code	FSIC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Sale/Issuance of Common [FSIC] represents cash inflow from the issuance of common stock. It also includes cash inflow from the sale of treasury shares. However, issuance of additional shares from a stock split is not included in Sale/Issuance of Common [FSIC] because such transactions do not result in cash flow. If the sale, issuance or repurchase of common stock is not separately delineated, then the total is classified as Common Stock, Net [FCSN].

Sale/Issuance of Common [FSIC] includes:

- Sale/re-issuance of treasury shares
- Issuance of participative preferred stock
- Issuance of stock in an initial public offering
- Proceeds on the sale of shares as ESOP

Sale/Issuance of Common [FSIC] excludes:

- Proceeds on the sale of shares in subsidiaries (classified as Other Financing Activities [FFCF])
- Proceeds on the exercise of options outstanding (classified as Options Exercised [FOPX])
- Proceeds on the conversion of warrants (classified as Warrants Converted [FWCV])

Definition revised June 2003

Repurchase/Retirement of Common

FRRC

COA Code	FRRC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Repurchase/Retirement of Common [FRRC] represents cash outflow on the repurchase of common stock (increase in treasury stock) or the reduction of capital. Reduction of capital through a reverse split is not classified as Repurchase/Retirement of Common [FRRC] because such transactions do not impact cash flow. If the sale, issuance or repurchase of common stock is not separately delineated, then the total is classified as Common Stock, Net [FCSN].

Repurchase/Retirement of Common [FRRC] includes:

- Repurchase/redemption of common stock

Definition revised June 2003

Common Stock, Net

FCSN

COA Code	FCSN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Common Stock, Net [FCSN] represents the sum of Sales/Issuance of Common [FSIC] and Repurchase/Retirement of Common [FRRC].

When a company does not delineate between the issuance and retirement of common stock, Common Stock, Net [FCSN] is utilized.

Common Stock, Net [FCSN] excludes:

- Proceeds on exercise of options outstanding (classified as Options Exercised [FOPX])

- Proceeds on conversion of warrants (classified as Warrants Converted [FWCV])

Definition revised June 2003

Sale/Issuance of Preferred

FSIP

COA Code	FSIP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Sale/Issuance of Preferred [FSIP] represents cash inflow from issuance of preferred stock. If the sale, issuance or repurchase of preferred stock is not separately delineated, then the total is classified as Preferred Stock, Net [FPSN].

Sale/Issuance of Preferred [FSIP] includes:

- Sale/issuance of preferred stock in a subsidiary
- Issuance of preferred stock by the trust of a company

Definition revised June 2003

Repurchase/Retirement of Preferred

FRRP

COA Code	FRRP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Repurchase/Retirement of Preferred [FRRP] represents cash outflow from the repurchase or retirement of preferred stock. If the sale, issuance or repurchase of preferred stock is not separately delineated, then the total is classified as Preferred Stock, Net [FPSN].

Repurchase/Retirement of Preferred [FRRP] includes:

- Buyback/cancellation/retirement/redemption of preferred stock (redeemable, convertible, etc.)

Definition revised June 2003

Preferred Stock, Net

FPSN

COA Code	FPSN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Preferred Stock, Net [FPSN] represents the sum of Sale/Issuance of Preferred [FSIP] and Repurchase/Retirement of Preferred [FRRP]. When a company does not delineate the issuance and retirement of preferred stock, the net changes in preferred stock may be classified as Preferred Stock, Net [FPSN].

Definition revised June 2003

Sale/Issuance of Common/Preferred FSCP

COA Code	FSCP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Sale/Issuance of Common/Preferred [FSCP] represents cash inflow from the sale or issuance of common and preferred stock. When a company does not delineate the issuances between common and preferred stock, Sale/Issuance of Common/Preferred [FSCP] is utilized. If the sale, issuance or repurchase of common and preferred stock is not separately delineated, then the total is classified as Issuance (Retirement) of Stock, Net [FPSS].

Sale/Issuance of Common/Preferred [FSCP] excludes:

- Proceeds on sale of common shares in subsidiaries (classified as Other Financing Activities [FFCF])
- Proceeds on exercise of options outstanding (classified as Options Exercised [FOPX])
- Proceeds on conversion of warrants (classified as Warrants Converted [FWCV])

Definition revised June 2003

Repurch./Retirement of Common/Preferred FRCP

COA Code	FRCP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Repurchase/Retirement of Common/Preferred [FRCP] represents cash outflow on the repurchase or retirement of common and preferred stock. When a company does not delineate between the retirement of common and the retirement of preferred stock, Repurchase/Retirement of Common/Preferred [FRCP] is utilized. If the sale, issuance or repurchase of common and preferred stock is not separately delineated, then the total is classified as Issuance (Retirement) of Stock, Net [FPSS].

Repurchase/Retirement of Common/Preferred [FRCP] includes:

- Repurchase/redemption of common/preferred stock

Definition revised June 2003

Options Exercised FOPX

COA Code	FOPX
Units	Millions

Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Options Exercised [FOPX] represents cash inflow due to stock options exercised, which results in an increase of common stock.

Options Exercised [FOPX] includes:

- Proceeds on the issuance of stock on the exercise of options

Definition revised June 2003

Warrants Covered

FWCV

COA Code	FWCV
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Warrants Converted [FWCV] represents cash inflow on behalf of warrants converted, which results in an increase of common stock.

Warrants Converted [FWCV] includes:

- Proceeds received on the sale of issue by the exercise of warrants

Definition revised June 2003

Treasury Stock

FTST

COA Code	FTST
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Treasury Stock [FTST] represents the repurchase of a company's common stock for specific corporate purposes. Treasury Stock [FTST] has been used historically but is being discontinued. Treasury Stock [FTST], when reported in the financing section of the cash flow statement, is henceforth classified as Sale/Issuance of Common [FSIC] or Repurchase/Retirement Common [FRRC].

Definition revised June 2003

Issuance (Retirement) of Stock, Net

FPSS

COA Code	FPSS
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow

Issuance (Retirement) of Stock, Net [FPSS] represents the sum of:

- Common Stock, Net [FCSN]
- Preferred Stock, Net [FPSN]
- Sale/Issuance of Common/Preferred [FSCP]
- Repurchase/Retirement of Common/Preferred [FRCP]
- Options Exercised [FOPX]
- Warrants Converted [FWCV]
- Treasury Stock [FTST]

Definition revised June 2003

Short Term Debt Issued

FSDI

COA Code FSDI

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow

Short Term Debt Issued [FSDI] represents cash inflow due to the issuance of short-term debt. If short-term debt issuances and reductions are not delineated separately, the total is classified as Short Term Debt, Net [FSDN].

Short Term Debt Issued [FSDI] includes:

- Advances on lines of credit
- Bank overdrafts
- Increases in notes payable

Definition revised June 2003

Short Term Debt Reduction

FSDR

COA Code FSDR

Units Millions

Annual History Since 1983

Quarterly History Since 1989

COA Type Industrial, Bank, Insurance, Utility

Data Type Cash Flow

Short Term Debt Reduction [FSDR] represents cash outflow due to the repayment of short-term debt. If short-term debt issuances and reductions are not delineated separately, the total is classified as Short Term Debt, Net [FSDN].

Definition revised June 2003

Short Term Debt, Net**FSDN**

COA Code	FSDN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Short Term Debt, Net [FSDN] represents the sum of Short Term Debt Issued [FSDI] and Short Term Debt Reduction [FSDR]. When a company does not delineate between the short-term debts issued and short-term debts reduction, Short Term Debt, Net [FSDN] is utilized.

Definition revised June 2003

Long Term Debt Issued**FLDI**

COA Code	FLDI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Long Term Debt Issued [FLDI] represents cash inflow on the issuance of long-term debt instruments in a company. Long-term debt may include long-term bank borrowings, corporate bonds, convertible bonds, etc. If long-term debt issuances and reductions are not delineated separately, the total is classified as Long Term Debt, Net [FLDN].

Long Term Debt Issued [FLDI] includes:

- Secured/unsecured loans
- Subordinated loans, senior loans/notes, bonds
- Term loans
- Long-term portion of lines of credit, if any
- Increase in long-term capital lease obligations

Definition revised June 2003

Long Term Debt Reduction**FLDR**

COA Code	FLDR
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Long Term Debt Reduction [FLDR] represents cash outflow on the repayment of long-term debt in a company. Long-term debt obligations may be repaid upon maturity or replaced with new debt. If long-term debt issuances and reductions are not delineated separately, the total is classified as Long Term Debt, Net [FLDN].

Long Term Debt Reduction [FLDR] includes:

- Reduction of long-term capital lease obligations

Definition revised June 2003

Long Term Debt, Net

FLDN

COA Code	FLDN
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Long Term Debt, Net [FLDN] represents the sum of Long Term Debt Issued [FLDI] and Long Term Debt Reduction [FLDR]. When a company does not delineate between long-term debts issued and long-term reduction, Long Term Debt, Net [FLDN] is utilized.

Long Term Debt, Net [FLDN] includes:

- Secured/unsecured loans
- Subordinated loans, senior loans/notes, bonds
- Term loans
- Long-term portion of lines of credit, if any
- Long-term capital lease obligations

Definition revised June 2003

Total Debt Issued

FTDI

COA Code	FTDI
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Total Debt Issued [FTDI] represents cash inflow on changes in the level of debt of a company. When a company does not delineate between short-term and long-term debt issuance, Total Debt Issued [FTDI] is utilized. If debt issuances and reductions are not delineated separately, the total is classified as Issuance (Retirement) of Debt, Net [FPRD].

Definition revised June 2003

Total Debt Reduction

FTDR

COA Code	FTDR
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Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Total Debt Reduction [FTDR] represents cash outflow on changes in the level of debt in a company. When a company does not delineate between short-term and long-term debt reduction, Total Debt Reduction [FTDR] is utilized. If debt issuances and reductions are not delineated separately, the total is classified as Issuance (Retirement) of Debt, Net [FPRD].

Definition revised June 2003

Issuance (Retirement) of Debt, Net

FPRD

COA code	FPRD
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Issuance (Retirement) of Debt, Net [FPRD] represents net changes in cash flow due to the changes in the level of debt of a company, which is the sum of:

- Short Term Debt, Net [FSDN]
- Long Term Debt, Net [FLDN]
- Total Debt Issued [FTDI]
- Total Debt Reduction [FTDR]

When a company does not delineate between short-term and long-term debt issuance and retirement, Issuance (Retirement) of Debt, Net [FPRD] is utilized.

Definition revised June 2003

Cash From Financing Activities

FTLF

COA Code	FTLF
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Cash From Financing Activities [FTLF] represents the sum of:

- Financing Cash Flow Items [SFCF]
- Cash Dividends Paid [FCDP]
- Issuance (Retirement) of Stock, Net [FPSS]

- Issuance (Retirement) of Debt, Net [FPRD]

Definition revised June 2003

Foreign Exchange Effects

SFEE

COA Code	SFEE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Foreign Exchange Effects [SFEE] represents the increase/decrease in cash and cash equivalents due to changes in exchange rates.

Definition revised June 2003

Net Change in Cash

SNCC

COA Code	SNCC
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Net Change in Cash [SNCC] represents the sum of:

- Cash From Operating Activities [OTLO]
- Cash From Investing Activities [ITLI]
- Cash From Financing Activities [FTLF]
- Foreign Exchange Effects [SFEE]

Definition revised June 2003

Net Cash – Beginning Balance

SNCB

COA Code	SNCB
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Net Cash – Beginning Balance [SNCB] represents the beginning balance of cash and cash equivalents, as defined by a company. This is the ending balance of cash and cash equivalents of the previous fiscal period, with exceptions for certain cases when there

are changes in the scope of businesses consolidated. The only situation in which this would vary is the restatement of the cash flow for the previous fiscal period.

Definition revised June 2003

Net Cash – Ending Balance

SNCE

COA Code	SNCE
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Net Cash – Ending Balance [SNCE] represents the sum of Net Change in Cash [SNCC] and Net Cash – Beginning Balance [SNCE]. This value is the ending balance of cash and cash equivalents of the current fiscal period, with exceptions in certain cases where there are changes in the scope of businesses consolidated.

Definition revised June 2003

Depreciation – Supplemental

SDEP

COA Code	SDEP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Depreciation – Supplemental [SDEP] represents total non-cash depreciation expenses.

Depreciation – Supplemental [SDEP] is utilized when a company organizes the operating section of its cash flow statement using the Direct Method. When a company does not delineate between amortization of intangibles/acquisition costs from depreciation of tangible fixed assets, Depreciation – Supplemental [SDEP] is utilized. When the Indirect Method is utilized, and the company delineates amortization and depreciation separately, the amortization is classified as Amortization of Intangibles [OAMI]. Historically, Amortization of Acquisition Costs [OAMA] was also utilized.

Definition revised June 2003

Cash Interest Paid, Supplemental

SCIP

COA Code	SCIP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Cash Interest Paid, Supplemental [SCIP] represents interest paid in cash during the period.

Cash Interest Paid, Supplemental [SCIP] is utilized when a company organizes the operating section of its cash flow statement using the Indirect Method.

Definition revised June 2003

Cash Tax Paid

SCTP

COA Code	SCTP
Units	Millions
Annual History	Since 1983
Quarterly History	Since 1989
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Cash Taxes Paid [SCTP] represents taxes paid in cash, net of tax refunds received, as reported by the company.

Cash Taxes Paid [SCTP] is reported net of tax refunds received, even when the refunds are reported separately by the company. This is to show the actual cash actually paid out by the company to the tax authorities during the period. Tax refunds received can often be used to offset tax payments.

Cash taxes Paid [SCTP] is utilized when the Direct Method is employed for the cash flow statement. When a company uses the Indirect Method, this information is classified as Cash Taxes Paid [SCTP] and compiled in the supplemental section of the cash flow statement.

Cash Taxes Paid [SCTP] excludes:

- Sales taxes/VAT paid (classified as Cash Payments [OCPD])

Definition revised November 2008

Reported Cash frm Operating Actv.

VTLO

COA Code	VTLO
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Reported Cash from Operating Activities 営業活動によるキャッシュフロー [VTLO] represents the company's as reported value for total cash received from operating activities within their financial report.

This value may not be the same as the Cash from Operating Activities [OTLO] calculated by Thomson Reuters as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Reported Cash frm Investing Actv.

VTLI

COA Code	VTLI
Units	Millions

Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Reported Cash from Investing Activities 投資活動によるキャッシュフロー [VTLI] represents the company's as reported value for total cash received from investing activities within their financial report.

This value may not be the same as the Cash from Investing Activities [ITLI] calculated by Thomson Reuters as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Reported Cash frm Financing Actv. VTLF

COA Code	VTLF
Units	Millions
Annual History	Since 2004
Quarterly History	Since 2007
COA Type	Industrial, Bank, Insurance, Utility
Data Type	Cash Flow

Reported Cash from Financing Activities 財務活動によるキャッシュフロー [VTLF] represents the company's as reported value for total cash received from financing activities within their financial report.

This value may not be the same as the Cash from Financing Activities [FTLF] calculated by Thomson Reuters as the presentation of certain line items may be different.

This code applies only to the Japanese market, and is generally obtained from the Summary of Operations or Cash Flow Statement.

Definition revised February 2008

Chapter 5 COA Code Lists

This section lists COA codes in three ways:

- Statement Layout

A list of COA codes in the order that they would appear in financial statement presentations. The definitions in this *Glossary* are also laid out in this order.

- Alphabetical

A list of standardized items in alphabetical order.

- By Industry Template

The order of codes is similar to the order in Statement Layout. However, this list is in a table format that also indicates the relevant industry types for each code. In addition, it indicates the “sign” of the values associated with each code. For example, the sign “negative” attributed to code ECOR (Cost of Revenue) indicates that a value of “100” for ECOR means an expense of \$100. A value of “-\$100” for ECOR indicates an inflow of \$100 attributed to that item. A blank value in the Signs column indicates a positive sign.

Statement Layout

Net Sales	18	Other Interest Income	31
Gross Revenue	20	Other Non-Bank Income	31
Sales Returns and Allowances	21	Trading Account Interest	32
Excise Taxes Receipts	21	Interest Income, Bank	32
Electric Operations	22	Other Non-Utility Revenue	33
Gas Operations	23	Non-Insurance Revenue	34
Water Operations	23	Interest Income, Non-Bank	34
Steam Operations	24	Other Revenue	35
Other Utility Revenue	24	Other Revenue, Total	35
Revenue	24	Total Revenue	35
Gross Premiums Written	25	Purchased Power	36
Net Premiums Earned	26	Fuel Purchased for Resale	36
Other Insurance Revenue	26	Cost of Revenue	37
Premiums Ceded Out and Unearned	27	Excise Taxes Payments	38
Total Premiums Earned	27	Cost of Revenue, Total	39
Net Investment Income	28	Gross Profit	39
Realized Gains (Losses)	28	Fuel Expense	40
Interest & Fees on Loans	29	Operations and Maintenance	40
Interest & Div. on Investment Securities	29	Interest on Deposit	41
Fed Funds Sold/Sec Purchased Under Resale Agreement	30	Interest on Other Borrowings	41
Interest on Deposits	30		

Federal Funds Purchased/Securities Sold Under	Loss (Gain) on Sale of Assets – Operating.....	57
Repurchase Agreement.....	Property & Other Taxes	60
Total Interest Expense.....	Other Operating Expense	61
Net Interest Income	Other, Net.....	62
Loan Loss Provision	Other Operating Expenses, Total.....	62
Net Interest Income Aft. Loan Loss Prov.....	Total Operating Expense	63
Losses, Benefits and Adjustments.....	Operating Income.....	66
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Losses, Benefits and Adjustments, Total.....	Interest Expense, Net Non-Operating.....	67
Amortization of Policy Acquisition Costs.....	Interest Income, Non-Operating.....	67
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Operating Expense per ASK, Total	175	Other Investing Cash Flow	527
Operating Expense per ASM	174	Other Investing Cash Flow Items, Total	528
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Operating Expense per ASM, Total	174	Other Investments % - Foreign	434
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Other Assets, Total	348	Other Payables	364
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Revenue Passengers	155	Shareholders' Equity cxcl. New Stock Subs.	404
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Revenue per Avai. Room, Total	200	Shares Outstanding – Pref. Iss. 2	391
Revenue per Available Room	200	Shares Outstanding – Pref. Iss. 3	392
Revenue per Visit/Disc./Case/Scan, Total	192	Shares Outstanding – Pref. Iss. 4	392
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Sale of Loans	512	Short Term Debt Issued	538
Sale/Issuance of Common	533	Short Term Debt Reduction	539
Sale/Issuance of Common/Preferred	536	Short Term Debt, Net	539
Sale/Issuance of Preferred	534	Short-Term Investments	298
Sale/Maturity of Investment	522	Silver Production (Grams)	245
Sales Returns and Allowances	20	Silver Production (Ounces)	245
Securities for Sale	317	Silver Production (Troy Ounces)	244, 245
Securities Held	317	Silver, Avg. Pp. Gram, Total	229
Securities/Indebtedness of Related Party	344	Silver, Avg. Pp. Oz., Total	230
Security Deposits	363	Silver, Avg. Pp. Troy Oz., Total	228

Silver, Avg. Price per Gram	229	Stripping Ratio - %	253
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Standardized Capital Lease Payments Due in Years 6 & Beyond	412	Titan. Slag, Avg. Pp Met. Tonne, Total	231
Standardized Capital Lease Payments Due Within Year 1 & Through Year 10	411	Titanium Slag Prod. (Long Tons)	246
Standardized Long Term Debt Maturing in Year 6 & Beyond	409	Titanium Slag Prod. (Met. Tonnes)	246
Standardized Long Term Debt Maturing in Years 1 through 10.....	408	Titanium Slag Prod. (US Tons)	247
Standardized Long Term Debt Maturing in Years 2 and 3.....	408	Titanium Slag Production. (Met. Tonnes).....	247
Standardized Long Term Debt Maturing in Years 4 and 5.....	409	Titanium Slag, Avg. Pp Long. Tonne, Total	232
Standardized Operating Lease Payments Due in Years 1 to 10.....	413	Titanium Slag, Avg. Pp US Ton	232
Standardized Operating Lease Payments Due in Years 2 & 3.....	414	Titanium Slag, Avg. Pp US. Ton, Total	233
Standardized Operating Lease Payments Due in Years 4 & 5.....	414	Titanium Slag, Reserves (Long Tons).....	455
Standardized Operating Lease Payments Due in Years 6 & Beyond	414	Titanium Slag, Reserves (Metric Tonnes).....	455, 456
Statutory Expense Ratio- %.....	206	Titanium Slag, Reserves (US Tons).....	455
Statutory Expense Ratio, Total- %.....	206	Passenger Haul, Avg. Length (KM).....	163
Steam Operations.....	23	Total Adjustments to Net Income	95
Stock-Based Compensation, Supp.....	104	Total Assets.....	349
		Total Capital %	399
		Total Capital Leases	410
		Total Common Shs. Outstanding	389
		Total Current Assets	314
		Total Current Assets less Inventory	401
		Total Current Liabilities	367
		Total Debt.....	369
		Total Debt Issued	541
		Total Debt Reduction	541
		Total Deposits	356

Total Equity	387	Trading Account Interest	32
Total Equity & Minority Interest	391	Traffic (Retail)	288
Total Extraordinary Items	92	Traffic Acquisition Costs	214
Total Funded Status	419	Transition Costs - Domestic	139
Total Gross Loans	321	Transition Costs - Foreign	143
Total Interest Expense	43	Transition Costs - Post-Retirement	146
Total Inventory	308	Treasury Shs. – Common Iss. 2	390
Total Investment Securities	318	Treasury Shs. – Common Iss. 3	390
Total Islamic Debts and Deposits, Suppl.	478	Treasury Shs. – Common Iss. 4	391
Total Islamic Financing Assets, Suppl.	474	Treasury Shs. – Common Primary Iss.	390
Total Islamic Investments, Supplemental	469	Treasury Shs. – Pref. Iss.	394
Total Islamic Revenues, Supplemental	167	Treasury Shs. – Pref. Iss. 2	394
Total Liabilities	375	Treasury Shs. – Pref. Iss. 4	394
Total Liabilities & Shareholders' Equity	388	Treasury Shs. – Pref. Iss. 5	395
Total Long Term Debt, Supplemental	407	Treasury Shs. – Pref. Iss. 6	395
Total Long-Term Debt	369	Treasury Shs. – Pri. Pref. Iss.	393
Total Number of Units or Properties	477	Treasury Stock	537
Total Operating Expense	64	Treasury Stock – Common	383
Total Operating Leases	413	Treasury Stock – Preferred	379
Total Pension Expense	148	Triple Net Asset Value	476
Total Plan Assets	436	U.S. GAAP Adjustment	90
Total Plan Expected Return	154	Unbilled Utility Revenue	310
Total Plan Interest Cost	153	Underwriting & Commissions	45
Total Plan Obligation	436	Underwriting Profit or Loss	207
Total Plan Other Expenses	154	Undeveloped Acreage- Mining	460
Total Plan Service Cost	153	Undeveloped Acreage- Oil & Gas	464
Total Preferred Shs. Outstanding	393	Undeveloped Sq. Kilometers- Mining	460, 461
Total Premiums Earned	27	Undeveloped Sq. Kilometers- Oil & Gas	464, 465
Total Receivables, Net	304	Unearned Income	322
Total Revenue	36	Unearned Premium/Unearned Revenue	353
Total Risk –Weighted Capital	398	Unearned Premiums	515
Total Short-Term Borrowings	360	Unfunded Plan Obligations	419
Total Special Items	110	Unprocessed Claims Inventories, Days	442
Total Sq. Ft. Avai. for Lease	477	Unprocessed Claims Inventories, Number	441
Total Sq. Mts. Avai. for Lease	477, 478	Unprocessed Claims Inventories, Value	441
Total Utility Plant, Net	336	Unrealized Gain (Loss)	384
Trading Account	399	Unrealized Gains	75
Trading Account Assets	315	Unrealized Gains (Losses)	85

Unrealized Losses	81	Warrants Covered	537
Unrealized Losses (Gains)	60	Water Operations	23
Unrestricted Investment Accounts	477	Wghtd. Avg. Cost of Cap., Total- %	207
Unusual Expense (Income)	55, 59, 69, 109	Wghtd. Avg. Cost of Capital- %	207
Unusual Items	498	Wtd. Avg. Wkly Sales per Restaurant	285
Utility Plant	333	Wtd. Avg. Wkly Sales per Rstrnt.	286
Utility Plant Accumulated Depreciation	334	Zakat.	164
Utility Plant, Net	335	Zinc Production (Long Tons)	248
Utilization of Licensed Beds - %	194	Zinc Production (Metric Tonnes)	247, 249
Utilization of Licensed Beds, Total- %	194	Zinc Production (US Tons)	248
Value of Backlog	491	Zinc, Avg. Pp. Long Ton, Total	235
Value of Bookings	490	Zinc, Avg. Pp. Metric Tonne, Total	234
Value of Paid Clicks	213	Zinc, Avg. Pp. US Ton, Total	236
Value of Slot Handle	201	Zinc, Avg. Price per Metric Tonne	234, 235, 236
Value of Slot Handle	201	Zinc, Avg. Price per US Ton	235
Wakala Income	167	Zinc, Reserves (Long Tons)	457
Wakala Investments	469	Zinc, Reserves (Metric Tonnes)	456, 457
Wakala Payables	476	Zinc, Reserves (US Tons)	457
Wakala Receivables	473		

By Industry Template

In this list, the order of codes is similar to the order in the Statement Layout

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
RNTS	Net Sales	√			
RREV	Gross Revenue	√			
RSRT	Sales Returns and Allowances	√			
REXT	Excise Tax Receipts	√			√
REOP	Electric Operations				√
RGOP	Gas Operations				√
RWAT	Water Operations				√
RSOP	Steam Operations				√
ROUR	Other Utility Revenue				√
SREV	Revenue	√			√
RPRW	Gross Premiums Written			√	
RPRE	Net Premiums Earned			√	
ROIR	Other Insurance Revenue			√	
RRII	Premiums Ceded Out and Unearned			√	
SPRE	Total Premiums Earned			√	
RNII	Net Investment Income			√	
RRGL	Realized Gains (Losses)			√	
RFLI	Interest & Fees on Loans		√		
RISI	Interest & Dividends on Investment Secs.		√		
RFFS	FedFundsSold/ScrtYPurch UnderResaleAgrmt		√		
RDPT	Interest on Deposits		√		
ROII	Other Interest Income		√		
RNBI	Other Non-Bank Income		√		

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
RTAI	Trading Account Interest		√		
SIIB	Interest Income, Bank		√		
RNUR	Other Non-Utility Revenue				√
RNIR	Other Non-Insurance Revenue			√	
RINT	Interest Income, Non-Bank	√		√	√
RORE	Other Revenue	√			
SORE	Other Revenue, Total	√		√	√
RTLRL	Total Revenue	√		√	√
EPPR	Purchased Power				√
EFPR	Fuel Purchased for Resale				√
ECOR	Cost of Revenue	√			√
EEXT	Excise Taxes Payments	√			√
SCOR	Cost of Revenue, Total	√			√
SGRP	Gross Profit	√			
EFEX	Fuel Expense				√
EDOE	Operations & Maintenance				√
EIOD	Interest on Deposit		√		
EIOB	Interest on Other Borrowings		√		
EFFS	FedFundsPurch/ScrtysoldUnderRepurchAgrmt		√		
STIE	Total Interest Expense		√		
ENII	Net Interest Income		√		
ELLP	Loan Loss Provision		√		
SIAP	Net Interest Inc. After Loan Loss Prov.		√		
ELBA	Losses, Benefits, and Adjustments			√	
EUAC	Underwriting & Commissions			√	
ERII	Expenses Recovered from Reinsurers			√	

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
SLBA	Losses, Benefits, and Adjustments, Total			√	
EPAC	Amortization of Policy Acquisition Costs			√	
ESGA	Selling/General/Administrative Expense	√		√	√
ELAR	Labor & Related Expense	√		√	√
EADV	Advertising Expense	√		√	√
SSGA	Selling/General/Admin. Expenses, Total	√		√	√
ERAD	Research & Development	√			√
EDEP	Depreciation	√		√	√
EAMI	Amortization of Intangibles	√		√	√
EAMA	Amortization of Acquisition Costs	√		√	√
SDPR	Depreciation/Amortization	√		√	√
EIEX	Interest Expense – Operating	√		√	√
ECAP	Interest Capitalized – Operating	√		√	√
SIEO	Interest Expense, Net – Operating	√		√	√
EIIN	Interest Income – Operating	√			√
EINV	Investment Income – Operating	√			√
SIIO	Interest/Investment Income – Operating	√			√
EINN	Interest Expense(Income) - Net Operating	√		√	√
SINN	Interest Expense (Income), Net - Net Operating, Total	√		√	√
ERDW	Purchased R&D Written-Off	√			√
ERES	Restructuring Charge	√		√	√
ELIT	Litigation	√		√	√
EIAU	Impairment-Assets Held for Use	√		√	√
EIAS	Impairment-Assets Held for Sale	√		√	√
EGLA	Loss(Gain) on Sale of Assets – Operating	√			
EUIE	Other Unusual Expense (Income)	√		√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
SUIE	Unusual Expense (Income)	√		√	√
EFCA	Foreign Currency Adjustment	√			
EUGL	Unrealized Losses (Gains)	√			
EAML	Minimum Pension Liability Adjustment	√			
EPOT	Property & Other Taxes				√
EOOE	Other Operating Expense	√		√	√
EONT	Other, Net	√			
SOOE	Other Operating Expenses, Total	√		√	√
ETOE	Total Operating Expense	√		√	√
SOPI	Operating Income	√		√	√
NIEN	Interest Expense - Non-Operating	√		√	√
NCIN	Interest Capitalized - Non-Operating	√		√	√
SIEN	Interest Expense, Net Non-Operating	√		√	√
NIIN	Interest Income - Non-Operating	√		√	√
NINV	Investment Income - Non-Operating	√		√	√
SIIN	Interest/Invest Income - Non-Operating	√		√	√
NINN	Interest Income(Exp), Net Non-Operating	√		√	√
SNIN	Interest Income (Exp), Net- Non-Operating, Total	√		√	√
NGLA	Gain (Loss) on Sale of Assets	√		√	√
NAFC	Allowance for Funds Used During Const.				√
NFAC	Fees & Commissions from Operations		√		
NSAC	Comm./Fees from Securities Activities		√		
NICE	Insurance Commissions, Fees & Premiums		√		
NCCF	Credit Card Fees		√		
NOCS	Fees for Other Customer Services		√		
NREG	Real Estate Operation Gain		√		

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
NDTA	Dealer Trading Account Profit		√		
NSGL	Investment Securities Gains		√		
NFCI	Foreign Currency Gains		√		
NUGG	Unrealized Gains		√		
NPLG	Minimum Pension Liability Gain		√		
NUII	Other Unusual Income		√		
NORU	Other Revenue		√		
SNII	Non-Interest Income, Bank		√		
NLAR	Labor & Related Expenses		√		
NDEP	Depreciation Expense		√		
NAMI	Amortization of Intangibles		√		
NAMA	Amortization of Acquisition Costs		√		
NORE	Real Estate Operation Expense		√		
NDTL	Dealer Trading Account Loss		√		
NSLL	Investment Securities Losses		√		
NFCL	Foreign Currency Losses		√		
NUNL	Unrealized Losses		√		
NPLL	Minimum Pension Liability Loss		√		
NLIT	Litigation Expense		√		
NUIE	Other Unusual Expense		√		
NRES	Restructuring Charge		√		
NOEX	Other Expense		√		
SNIE	Non-Interest Expense, Bank		√		
NFCA	Foreign Currency Adjustment	√		√	√
NUGL	Unrealized Gains (Losses)	√		√	√
NAML	Minimum Pension Liability Adjustment	√		√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
NONT	Other Non-Operating Income (Expense)	√		√	√
SONT	Other, Net	√		√	√
EIBT	Net Income Before Taxes	√	√	√	√
TTAX	Provision for Income Taxes	√	√	√	√
TIAT	Net Income After Taxes	√	√	√	√
CMIN	Minority Interest	√	√	√	√
CEIA	Equity In Affiliates	√	√	√	√
CGAP	U.S. GAAP Adjustment	√	√	√	√
NIBX	Net Income Before Extra. Items	√	√	√	√
XACG	Accounting Change	√	√	√	√
XIDO	Discontinued Operations	√	√	√	√
XTRA	Extraordinary Item	√	√	√	√
XSIT	Tax on Extraordinary Items	√	√	√	√
STXI	Total Extraordinary Items	√	√	√	√
NINC	Net Income	√	√	√	√
CPRD	Preferred Dividends	√	√	√	√
CGPD	General Partners' Distributions	√	√	√	√
CMEA	Miscellaneous Earnings Adjustment	√	√	√	√
CPFA	Pro Forma Adjustment	√	√	√	√
CPIA	Interest Adjustment – Primary EPS	√	√	√	√
SANI	Total Adjustments to Net Income	√	√	√	√
CIAC	Income Available to Com Excl ExtraOrd	√	√	√	√
XNIC	Income Available to Com Incl ExtraOrd	√	√	√	√
SBAS/GBAS	Basic Weighted Average Shares	√	√	√	√
SBBF/GBBF	Basic EPS Excluding Extraordinary Items	√	√	√	√
SBAI/GDAI	Basic EPS Including Extraordinary Items	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
<u>SDAJ/GDAJ</u>	Dilution Adjustment	√	√	√	√
<u>SDNI/GDNI</u>	Diluted Net Income	√	√	√	√
<u>SDWS/GDWS</u>	Diluted Weighted Average Shares	√	√	√	√
<u>SDBF/GDBF</u>	Diluted EPS Excluding ExtraOrd Items	√	√	√	√
<u>SDAI/GDAI</u>	Diluted EPS Including ExtraOrd Items	√	√	√	√
<u>DDPS1</u>	DPS – Common Stock Primary Issue	√	√	√	√
<u>DDPS2</u>	Dividends per Share – Com Stock Issue 2	√	√	√	√
<u>DDPS3</u>	Dividends per Share – Com Stock Issue 3	√	√	√	√
<u>DDPS4</u>	Dividends per Share – Com Stock Issue 4	√	√	√	√
<u>DSPS1</u>	Special DPS – Common Stock Issue 1	√	√	√	√
<u>DSPS2</u>	Special DPS – Common Stock Issue 2	√	√	√	√
<u>DSPS3</u>	Special DPS – Common Stock Issue 3	√	√	√	√
<u>DSPS4</u>	Special DPS – Common Stock Issue 4	√	√	√	√
<u>DCGD</u>	Gross Dividends – Common Stock	√	√	√	√
<u>VEEV</u>	Pro Forma Stock Compensation Expense	√	√	√	√
<u>VPFI</u>	Net Income after Stock Based Comp. Exp.	√	√	√	√
<u>VPFB</u>	Basic EPS after Stock Based Comp. Exp.	√	√	√	√
<u>VPFD</u>	Diluted EPS after Stock Based Comp. Exp.	√	√	√	√
<u>VSCP</u>	Stock-Based Compensation, Supplemental	√	√	√	√
<u>VIEX</u>	Interest Expense, Supplemental	√		√	√
<u>VCAP</u>	Interest Capitalized, Supplemental	√	√	√	√
<u>VCIN</u>	Interest Expense (Financial Operating), Suppl	√			√
<u>VRIN</u>	Net Revenues	√			
<u>VDEP</u>	Depreciation, Supplemental	√	√	√	√
<u>HFFO</u>	Funds From Operations – REIT	√			
<u>VGLA</u>	(Gain) Loss on Sale of Assets, Suppl.	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
VIAS	Impairment-Assets Held for Sale, Suppl.	√	√	√	√
VIAU	Impairment-Assets Held for Use, Suppl.	√	√	√	√
VLIT	Litigation Charge, Supplemental	√	√	√	√
VRDW	Purchased R&D Written-Off, Supplemental	√	√	√	√
VRES	Restructuring Charge, Supplemental	√	√	√	√
VUIE	Other Unusual Expense (Income), Suppl.	√	√	√	√
SUIT	Non-Recurring Items, Total	√	√	√	√
STSI	Total Special Items	√	√	√	√
VPTI	Normalized Income Before Taxes	√	√	√	√
STEC	Effect of Special Items on Income Taxes	√	√	√	√
VITN	Inc Tax Ex Impact of Sp Items	√	√	√	√
VIAT	Normalized Income After Taxes	√	√	√	√
VIAC	Normalized Inc. Avail to Com.	√	√	√	√
VBES	Basic Normalized EPS	√	√	√	√
VDES	Diluted Normalized EPS	√	√	√	√
VAMA	Amort of Acquisition Costs, Supplemental	√	√	√	√
VAMI	Amort of Intangibles, Supplemental	√	√	√	√
VRXP	Rental Expense, Supplemental	√	√	√	√
VLAR	Labor & Related Expense, Supplemental	√			√
VEPS	EPS, Supplemental	√	√	√	√
VADV	Advertising Expense, Supplemental	√	√	√	√
VEIA	Equity in Affiliates, Supplemental	√	√	√	√
VMIN	Minority Interest, Supplemental	√	√	√	√
VRAD	Research & Development Exp, Supplemental	√	√	√	√
VTAU	Audit Fees	√	√	√	√
VTAR	Audit-Related Fees	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
VTTF	Tax Fees	√	√	√	√
VTOF	All Other Fees	√	√	√	√
VRRR	Reported Recurring Revenue	√	√	√	√
VPRW	Reported Net Premiums Written	√	√	√	√
VRTR	Reported Total Revenue	√	√	√	√
VORR	Reported Operating Revenue	√	√	√	√
VCOR	Reported Total Cost of Revenue	√	√	√	√
VSGA	Reported Total Sales, General & Admin.	√	√	√	√
VGRP	Reported Gross Profit	√	√	√	√
VOPP	Reported Operating Profit	√	√	√	√
VOPR	Reported Operating Profit Margin	√	√	√	√
VRRP	Reported Ordinary Profit	√	√	√	√
VRNI	Reported Net Income After Tax	√	√	√	√
VRBE	Reported Basic EPS	√	√	√	√
VRDE	Reported Diluted EPS	√	√	√	√
VNBPF	Reported Net Business Profits	√	√	√	√
ISIN	Islamic Income	√			√
ISDP	Distribution to Depositors		√		
ISZK	Zakat	√	√	√	√
ISIT	Islamic Section, Supplemental	√	√	√	√
IMBR	Murabaha Income		√	√	
IMSR	Musharakah Income		√	√	
IISR	Istisna Income		√	√	
IMDR	Mudarabah Income		√	√	
IJJR	Ijarah Income		√	√	
IWKR	Wakala Income		√	√	

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
ISKR	Sukuk Income		√	√	
IOIR	Other Islamic Income		√	√	
ISRV	Total Islamic Revenues, Supplemental		√	√	
SGPP	Gross Margin	√			
SOPP	Operating Margin	√			√
VGRP	Reported Gross Profit	√	√	√	√
VOPP	Reported Operating Profit	√	√	√	√
VRRP	Reported Ordinary Profit	√	√	√	√
SPTM	Pretax Margin	√	√	√	√
SETR	Effective Tax Rate	√	√	√	√
SNPM	Net Profit Margin	√	√	√	√
SBIT	Normalized EBIT	√			√
SBDA	Normalized EBITDA	√			√
SBTR	Bank Total Revenue		√		
VCTD	Current Tax – Domestic	√	√	√	√
VCTF	Current Tax – Foreign	√	√	√	√
VCTL	Current Tax – Local	√	√	√	√
VCTO	Current Tax – Other	√	√	√	√
VCTR	Current Tax – Total	√	√	√	√
VCTC	Current Tax – Total	√	√	√	√
VDTD	Deferred Tax – Domestic	√	√	√	√
VDTF	Deferred Tax – Foreign	√	√	√	√
VDTL	Deferred Tax – Local	√	√	√	√
VDTO	Deferred Tax – Other	√	√	√	√
VDTR	Deferred Tax – Total	√	√	√	√
VDTC	Deferred Tax – Total	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
VOTD	Domestic Tax – Other	√	√	√	√
VOTE	Foreign Tax – Other	√	√	√	√
VOTL	Local Tax – Other	√	√	√	√
VOTO	Other Tax	√	√	√	√
VITT	Income Tax – Total	√	√	√	√
VTDT	Domestic Tax	√	√	√	√
VTFT	Foreign Tax	√	√	√	√
VTLT	Local Tax	√	√	√	√
VTOT	Other Tax	√	√	√	√
VTIT	Income Tax by Region – Total	√	√	√	√
VICD	Interest Cost – Domestic	√	√	√	√
VDNI	Net Interest Cost – Domestic	√	√	√	√
VSCD	Service Cost - Domestic	√	√	√	√
VTPS	Prior Service Cost – Domestic	√	√	√	√
VXPD	Expected Return on Assets – Domestic	√	√	√	√
VXAG	Actuarial Gains and Losses – Domestic	√	√	√	√
VXCT	Curtailments & Settlements – Domestic	√	√	√	√
VXTR	Transition Costs – Domestic	√	√	√	√
VXPO	Other Pension, Net – Domestic	√	√	√	√
VDPP	Domestic Pension Plan Expense	√	√	√	√
VFIC	Interest Cost – Foreign	√	√	√	√
VFNI	Net Interest Cost – Foreign	√	√	√	√
VFSC	Service Cost - Foreign	√	√	√	√
VFTP	Prior Service Cost – Foreign	√	√	√	√
VFXR	Expected Return on Assets – Foreign	√	√	√	√
VFYA	Actuarial Gains and Losses – Foreign	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
VFYC	Curtailments & Settlements – Foreign	√	√	√	√
VPTC	Transition Costs – Foreign	√	√	√	√
VPCF	Other Pension, Net – Foreign	√	√	√	√
VFPP	Foreign Pension Plan Expense	√	√	√	√
VPIC	Interest Cost – Post-Retirement	√	√	√	√
VNIP	Net Interest Cost – Post-Retirement	√	√	√	√
VPSC	Service Cost – Post-Retirement	√	√	√	√
VXSC	Prior Service Cost – Post-Retirement	√	√	√	√
VXPA	Expected Return on Assets – Post-Retir.	√	√	√	√
VXAL	Actuarial Gains and Losses – Post-Retir.	√	√	√	√
VXCS	Curtailments & Settlements – Post-Retir.	√	√	√	√
VXTC	Transition Costs – Post-Retirement	√	√	√	√
VXPE	Other Post-Retirement, Net	√	√	√	√
VRPE	Post-Retirement Plan Expense	√	√	√	√
VDCD	Defined Contribution Expense – Domestic	√	√	√	√
VDCF	Defined Contribution Expense – Foreign	√	√	√	√
VDCR	Defined Contribution Expense Retirement	√	√	√	√
VTPE	Total Pension Expense	√	√	√	√
VRDD	Discount Rate – Domestic	√	√	√	√
VRDF	Discount Rate – Foreign	√	√	√	√
VRDM	Discount Rate – Post-Retirement	√	√	√	√
VRDO	Expected Rate of Return – Domestic	√	√	√	√
VRFO	Expected Rate of Return – Foreign	√	√	√	√
VRPR	Expected Rate of Return – Post-Retir.	√	√	√	√
VRTD	Compensation Rate – Domestic	√	√	√	√
VRTF	Compensation Rate – Foreign	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
VRTP	Compensation Rate – Post-Retirement	√	√	√	√
VRVD	Pension Payment Rate – Domestic	√	√	√	√
VRVF	Pension Payment Rate – Foreign	√	√	√	√
VISA	Assumptions	√	√	√	√
STPI	Total Plan Interest Cost	√	√	√	√
STPS	Total Plan Service Cost	√	√	√	√
STPE	Total Plan Expected Return	√	√	√	√
STPR	Total Plan Other Expense	√	√	√	√
MBBC	EBITDAR	√	√	√	√
MBBE	Passengers, Total	√	√	√	√
MBBG	Revenue Passengers	√	√	√	√
MBBK	Enplaned Passengers	√	√	√	√
MBBO	Revenue Passenger Miles (RPM)	√	√	√	√
MBBQ	Revenue Passenger Kilometers (RPK)	√	√	√	√
SBBQ	Revenue Passenger Kilometers (RPK)	√	√	√	√
MBDE	Available Seat Miles (ASM)	√	√	√	√
MBDG	Available Seat Kilometers (ASK)	√	√	√	√
SBDG	Available Seat Kilometers (ASK)	√	√	√	√
MBDK	Load Factor - %	√	√	√	√
MBDL	Load Factor, Total -%	√	√	√	√
MBDO	Revenue per ASM	√	√	√	√
MBDP	Revenue per ASM, Total	√	√	√	√
MBDQ	Revenue per ASK	√	√	√	√
MBDR	Revenue per ASK, Total	√	√	√	√
SBDQ	Revenue per ASK	√	√	√	√
MBDZ	Breakeven Load Factor -%	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MBEA	Breakeven Load Factor, Total -%	√	√	√	√
MBFE	Passenger Haul, Avg. Length (Miles)	√	√	√	√
MBFF	Passenger Haul, Avg. Length (MI), Total	√	√	√	√
MBFG	Passenger Haul, Avg. Length (Kilometers)	√	√	√	√
MBFH	Passenger Haul, Avg. Length (KM), Total	√	√	√	√
SBFG	Passenger Haul, Avg. Length (Kilometers)	√	√	√	√
MBFK	Aircraft Stage, Avg. Length (Miles)	√	√	√	√
MBFL	Aircraft Stage, Avg. Length (MI), Total	√	√	√	√
MBFO	Aircraft Stage, Avg. Length (Kilometers)	√	√	√	√
MBFP	Aircraft Stage, Avg. Length (KM), Total	√	√	√	√
SBFO	Aircraft Stage, Avg. Length (Kilometers)	√	√	√	√
MBFQ	Number of Trips Flown (Departures)	√	√	√	√
MBFZ	Average Passenger Fare	√	√	√	√
MBGA	Average Passenger Fare, Total	√	√	√	√
MBHE	Passenger Revenue per RPM	√	√	√	√
MBHF	Passenger Revenue per RPM, Total	√	√	√	√
MBHG	Passenger Revenue per RPK	√	√	√	√
MBHH	Passenger Revenue per RPK, Total	√	√	√	√
SBHG	Passenger Revenue per RPK	√	√	√	√
MBHK	Passenger Revenue per ASM	√	√	√	√
MBHL	Passenger Revenue per ASM, Total	√	√	√	√
MBHO	Passenger Revenue per ASK	√	√	√	√
MBHP	Passenger Revenue per ASK, Total	√	√	√	√
SBHO	Passenger Revenue per ASK	√	√	√	√
MBHQ	Operating Revenue per ASM	√	√	√	√
MBHR	Operating Revenue per ASM, Total	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MBHZ	Operating Revenue per ASK	√	√	√	√
MBIA	Operating Revenue per ASK, Total	√	√	√	√
SBHZ	Operating Revenue per ASK	√	√	√	√
MBJE	Operating Expense per ASM	√	√	√	√
MBJF	Operating Expense per ASM, Total	√	√	√	√
MBJG	Operating Expense per ASK	√	√	√	√
MBJH	Operating Expense per ASK, Total	√	√	√	√
SBJG	Operating Expense per ASK	√	√	√	√
MBJK	Operating Expense per ASM, excl. Fuel	√	√	√	√
MBJL	Operat. Exp. per ASM, excl. Fuel, Total	√	√	√	√
MBJO	Operating Expense per ASK, excl. Fuel	√	√	√	√
MBJP	Operat. Exp. per ASK, excl. Fuel, Total	√	√	√	√
SBJO	Operating Expense per ASK, excl. Fuel	√	√	√	√
MBLE	Fuel Cost per Liter	√	√	√	√
MBLF	Fuel Cost per Liter, Total	√	√	√	√
MBJQ	Fuel Cost per US Gallon	√	√	√	√
MBJR	Fuel Cost per US Gallon, Total	√	√	√	√
MBJZ	Fuel Cost per UK Gallon	√	√	√	√
MBKA	Fuel Cost per UK Gallon, Total	√	√	√	√
SBLE	Fuel Cost per Liter	√	√	√	√
MBLO	Fuel Consumed, Liters	√	√	√	√
MBLG	Fuel Consumed, US Gallon	√	√	√	√
MBLK	Fuel Consumed, UK Gallon	√	√	√	√
SBLO	Fuel Consumed, Liters	√	√	√	√
MBLQ	Aircraft Utilization (Hours per Day)	√	√	√	√
MBLR	Aircraft Utiliz. (Hours. per Day), Total	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MBLZ	Average Number of Operating Aircraft	√	√	√	√
MBNE	Percentage of Sales via Internet -%	√	√	√	√
MBNF	Percentage of Sales – Internet, Total -%	√	√	√	√
MBRK	Number of Hours Flown	√	√	√	√
MAIT	Airlines	√	√	√	√
MNIM	Net Interest Margin -%	√	√	√	√
MNIO	Net Interest Margin, Total -%	√	√	√	√
MNIS	Net Interest Spread -%	√	√	√	√
MNIT	Net Interest Spread, Total -%	√	√	√	√
MBBT	Banking/Brokerage	√	√	√	√
MUNI	Number of Units Sold	√	√	√	√
MCON	Consumer Electronics	√	√	√	√
MHEE	Number of Visits per Admission	√	√	√	√
MHEF	Number of Visits per Admission, Total	√	√	√	√
MHEG	Number of Outpatient Visits	√	√	√	√
MHEK	Number of Discharges	√	√	√	√
MHEG	Number of Outpatient Visits	√	√	√	√
MHEK	Number of Discharges	√	√	√	√
MHEO	Number of Cases per Scan	√	√	√	√
MHEP	Number of Cases per Scan, Total	√	√	√	√
MHEQ	Number of Surgeries	√	√	√	√
MHEZ	Revenue per Visit/Discharge/Case/Scan	√	√	√	√
MHFA	Revenue per Visit/Disc./Case/Scan, Total	√	√	√	√
MHGE	Net Inpatient Revenues	√	√	√	√
MHGG	Net Outpatient Revenues	√	√	√	√
MHGK	Average Number of Licensed Beds	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MHGO	Utilization of Licensed Beds -%	√	√	√	√
MHGP	Utilization of Licensed Beds, Total -%	√	√	√	√
MHGQ	Patient Days	√	√	√	√
MHGZ	Equivalent Patient Days	√	√	√	√
MHJE	Inpatient Revenue per Patient Day	√	√	√	√
MHJF	Inpatient Revenue per Patient Day, Total	√	√	√	√
MHJG	Inpatient Revenue per Admission	√	√	√	√
MHJH	Inpatient Revenue per Admission, Total	√	√	√	√
MHJK	Outpatient Revenue per Visit	√	√	√	√
MHJL	Outpatient Revenue per Visit, Total	√	√	√	√
MHJO	Average Length of Stay (Days)	√	√	√	√
MHJP	Average Length of Stay (Days), Total	√	√	√	√
MHFT	Healthcare Facilities	√	√	√	√
MHAЕ	Occupancy - %	√	√	√	√
MHAF	Occupancy, Total - %	√	√	√	√
MHAG	Average Daily Room Rate (ADR)	√	√	√	√
MHAH	Average Daily Room Rate (ADR), Total	√	√	√	√
MHAJ	Revenue per Available Room (REVPAR)	√	√	√	√
MHAК	Revenue per Avail. Room (REVPAR), Total	√	√	√	√
MHAO	Property-Level EBITDA	√	√	√	√
MHCE	Value of Slot Handle	√	√	√	√
MHCG	Growth in Table Games Drop (Vol.) -%	√	√	√	√
MHCH	Gwth. in Tb. Games Drop (Vol.), Total -%	√	√	√	√
MHCK	Percentage of Win or Hold -%	√	√	√	√
MHCL	Percentage of Win or Hold, Total -%	√	√	√	√
MHGI	Hotels/Gaming	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MIBE	Expense Ratio -%	√	√	√	√
MIBF	Expense Ratio, Total -%	√	√	√	√
MIBG	Loss Ratio -%	√	√	√	√
MIBH	Loss Ratio, Total -%	√	√	√	√
MIBK	Combined Ratio -%	√	√	√	√
MIBL	Combined Ratio, Total -%	√	√	√	√
MIBO	Statutory Expense Ratio -%	√	√	√	√
MIBP	Statutory Expense Ratio, Total -%	√	√	√	√
MIBQ	Weighted Avg. Cost of Capital (WACC) -%	√	√	√	√
MIBR	Weighted Avg. Cost of Cap. (WACC), Total -%	√	√	√	√
MIBZ	Underwriting Profit or Loss	√	√	√	√
MIGK	New Business Profit	√	√	√	√
MIGO	New Business Annual Premium Equiv. (APE)	√	√	√	√
MIGQ	New Business Margin -%	√	√	√	√
MIGR	New Business Margin, Total -%	√	√	√	√
MIIS	Insurance	√	√	√	√
MIIE	Average Revenue per Click	√	√	√	√
MIIF	Average Revenue per Click, Total	√	√	√	√
MIIG	Average Revenue per Customer	√	√	√	√
MIIH	Average Revenue per Customer, Total	√	√	√	√
MIIK	Click rate -%	√	√	√	√
MIIL	Click rate, Total -%	√	√	√	√
MIKE	Number of Page Views (User Traffic)	√	√	√	√
MIKG	Value of Paid Clicks	√	√	√	√
MIKK	Query Market Share -%	√	√	√	√
MIKL	Query Market Share, Total -%	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MIKQ	Traffic Acquisition Costs (TAC)	√	√	√	√
MIMT	Internet Media	√	√	√	√
MADG	Copper, Avg. Price per Metric Tonne	√	√	√	√
MADH	Copper, Avg. Price per Met. Tonne, Total	√	√	√	√
MADE	Copper, Avg. Price per Long Ton	√	√	√	√
MADF	Copper, Avg. Price per Long Ton, Total	√	√	√	√
MADK	Copper, Avg. Price per US Ton	√	√	√	√
MADL	Copper, Avg. Price per US Ton, Total	√	√	√	√
SADG	Copper, Avg. Price per Metric Tonne	√	√	√	√
MADO	Diamonds, Avg. Price per Carat	√	√	√	√
MADP	Diamonds, Avg. Price per Carat, Total	√	√	√	√
MAGK	Gold, Avg. Price per Troy Ounce	√	√	√	√
MAGL	Gold, Avg. Price per Troy Ounce, Total	√	√	√	√
MAGE	Gold, Avg. Price per Gram	√	√	√	√
MAGF	Gold, Avg. Price per Gram, Total	√	√	√	√
MAGG	Gold, Avg. Price per Ounce	√	√	√	√
MAGH	Gold, Avg. Price per Ounce, Total	√	√	√	√
SAGK	Gold, Avg. Price per Troy Ounce	√	√	√	√
MAIG	Iron Ore, Avg. Price per Metric Tonne	√	√	√	√
MAIH	Iron Ore, Avg. Price per Met. Ton, Total	√	√	√	√
MAIE	Iron Ore, Avg. Price per Long Ton	√	√	√	√
MAIF	Iron Ore, Avg. Price per Long Ton, Total	√	√	√	√
MAIK	Iron Ore, Avg. Price per US Ton	√	√	√	√
MAIL	Iron Ore, Avg. Price per US Ton, Total	√	√	√	√
SAIG	Iron Ore, Avg. Price per Metric Tonne	√	√	√	√
MAPZ	Platinum, Avg. Price per Troy Ounce	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MAQA	Platinum, Avg. Price per Troy OZ, Total	√	√	√	√
MAPO	Platinum, Avg. Price per Gram	√	√	√	√
MAPP	Platinum, Avg. Price per Gram, Total	√	√	√	√
MAPQ	Platinum, Avg. Price per Ounce	√	√	√	√
MAPR	Platinum, Avg. Price per Ounce, Total	√	√	√	√
SAPZ	Platinum, Avg. Price per Troy Ounce	√	√	√	√
MASK	Silver, Avg. Price per Troy Ounce	√	√	√	√
MASL	Silver, Avg. Price per Troy OZ, Total	√	√	√	√
MASE	Silver, Avg. Price per Gram	√	√	√	√
MASF	Silver, Avg. Price per Gram, Total	√	√	√	√
MASG	Silver, Avg. Price per Ounce	√	√	√	√
MASH	Silver, Avg. Price per Ounce, Total	√	√	√	√
SASK	Silver, Avg. Price per Troy Ounce	√	√	√	√
MATQ	Titanium Slag, Avg. Price per Metric Tonne	√	√	√	√
MATR	Titanium Slag, Avg. Price per Met. Ton, Total	√	√	√	√
MATO	Titanium Slag, Avg. Price per Long Ton	√	√	√	√
MATP	Titanium Slag, Avg. Price per Long Ton, Total	√	√	√	√
MATZ	Titanium Slag, Avg. Price per US Ton	√	√	√	√
MAUA	Titanium Slag, Avg. Price per US Ton, Total	√	√	√	√
SATQ	Titanium Slag, Avg. Price per Metric Tonne	√	√	√	√
MAZG	Zinc, Avg. Price per Metric Tonne	√	√	√	√
MAZH	Zinc, Avg. Price per Metric Tonne, Total	√	√	√	√
MAZE	Zinc, Avg. Price per Long Ton	√	√	√	√
MAZF	Zinc, Avg. Price per Long Ton, Total	√	√	√	√
MAZK	Zinc, Avg. Price per US Ton	√	√	√	√
MAZL	Zinc, Avg. Price per US Ton, Total	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
SAZG	Zinc, Avg. Price per Metric Tonne	√	√	√	√
MMAF	Mining, Average Price	√	√	√	√
MPDO	Copper Production (Metric Tonnes)	√	√	√	√
MPDK	Copper Production (Long Tons)	√	√	√	√
MPDQ	Copper Production (US Tons)	√	√	√	√
SPDO	Copper Production (Metric Tonnes)	√	√	√	√
MPDZ	Diamond Production (Carats)	√	√	√	√
MPGK	Gold Production (Troy Ounces)	√	√	√	√
MPGE	Gold Production (Grams)	√	√	√	√
MPGG	Gold Production (Ounces)	√	√	√	√
SPGK	Gold Production (Troy Ounces)	√	√	√	√
MPIG	Iron Ore Production (Metric Tonnes)	√	√	√	√
MPIE	Iron Ore Production (Long Tons)	√	√	√	√
MPIK	Iron Ore Production (US Tons)	√	√	√	√
SPIG	Iron Ore Production (Metric Tonnes)	√	√	√	√
MPPZ	Platinum Production (Troy Ounces)	√	√	√	√
MPPO	Platinum Production (Grams)	√	√	√	√
MPPQ	Platinum Production (Ounces)	√	√	√	√
SPPZ	Platinum Production (Troy Ounces)	√	√	√	√
MPSK	Silver Production (Troy Ounces)	√	√	√	√
MPSE	Silver Production (Grams)	√	√	√	√
MPSG	Silver Production (Ounces)	√	√	√	√
SPSK	Silver Production (Troy Ounces)	√	√	√	√
MPTQ	Titanium Slag Production (Metric Tonnes)	√	√	√	√
MPTO	Titanium Slag Production (Long Tons)	√	√	√	√
MPTZ	Titanium Slag Production (US Tons)	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
SPTQ	Titanium Slag Production (Metric Tonnes)	√	√	√	√
MPZG	Zinc Production (Metric Tonnes)	√	√	√	√
MPZE	Zinc Production (Long Tons)	√	√	√	√
MPZK	Zinc Production (US Tons)	√	√	√	√
SPZG	Zinc Production (Metric Tonnes)	√	√	√	√
MMPT	Mining, Production	√	√	√	√
MMPG	Avg. Production per Mine (Metric Tonnes)	√	√	√	√
MMPH	Avg. Prod. per Mine (Met. Tonnes), Total	√	√	√	√
MMPE	Avg. Production per Mine (Long Tons)	√	√	√	√
MMPF	Avg. Prod. per Mine (Long Tons), Total	√	√	√	√
MMPK	Avg. Production per Mine (US Tons)	√	√	√	√
Mmpl	Avg. Prod. per Mine (US Tons), Total	√	√	√	√
SMPG	Avg. Production per Mine (Metric Tonnes)	√	√	√	√
MMPO	Stripping Ratio -%	√	√	√	√
MMPP	Stripping Ratio, Total -%	√	√	√	√
MMTO	Mining, Other	√	√	√	√
MOBE	Crude Oil, Avg. Production (Barrels/Day)	√	√	√	√
MOBG	Crude Oil, Avg. Sales Price per Barrel	√	√	√	√
MOBH	Crude Oil, Avg. Sales pp. Barrel, Total	√	√	√	√
MOBK	Crude Oil Production (Barrels)	√	√	√	√
MOBO	Gas Liquids, Avg. Prod. (Barrels/Day)	√	√	√	√
MOBQ	Gas Liquids, Avg. Sales Price per Barrel	√	√	√	√
MOBR	Gas Lqd., Avg. Sales pp. Barrel, Total	√	√	√	√
MOBZ	Gas Liquids Production (Barrels)	√	√	√	√
MODG	Natural Gas, Avg. Prod. (Cu. Meters/Day)	√	√	√	√
MODH	Nat. Gas, Avg. Prd. (Cu. M/Day), Total	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MODE	Natural Gas, Avg. Prod. (Cubic Feet/Day)	√	√	√	√
MODF	Nat. Gas, Avg. Prd. (Cb. Ft./Day), Total	√	√	√	√
SODG	Natural Gas, Avg. Prod. (Cu. Meters/Day)	√	√	√	√
MODO	Natural Gas, Avg. Sales Price per Cu.Mt.	√	√	√	√
MODP	Nat. Gas, Avg. Sales pp Cu.Meter, Total	√	√	√	√
MODK	Natural Gas, Avg. Sales Price per Cu.Ft.	√	√	√	√
MODL	Nat. Gas, Avg. Sales pp Cu.Ft., Total	√	√	√	√
SODO	Natural Gas, Avg. Sales Price per Cu.Mt.	√	√	√	√
MODZ	Natural Gas Production (Cubic Meters)	√	√	√	√
MODQ	Natural Gas Production (Cubic Feet)	√	√	√	√
SODZ	Natural Gas Production (Cubic Meters)	√	√	√	√
MOGE	Avg. Production Costs per Barrel	√	√	√	√
MOGF	Avg. Production Costs per Barrel, Total	√	√	√	√
MOGG	Oil Equivalent Production (Barrels/Day)	√	√	√	√
MOGK	Production Growth -%	√	√	√	√
MOGL	Production Growth, Total -%	√	√	√	√
MOGO	Exploration and Development Costs	√	√	√	√
MOGQ	Recycle Ratio -%	√	√	√	√
MOGR	Recycle Ratio, Total -%	√	√	√	√
MOGI	Oil and Gas	√	√	√	√
MMBE	Premiums Per Member Per Month	√	√	√	√
MMBF	Premiums Per Member Per Month, Total	√	√	√	√
MMBG	Medical Costs per Member per Month	√	√	√	√
MMBH	Medical Costs Per Mbr. Per Month, Total	√	√	√	√
MMBK	SG&A Costs per Member per Month	√	√	√	√
MMBL	SG&A Costs Per Mbr. Per Month, Total	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MMBO	Medical Expense Ratio -%	√	√	√	√
MMBP	Medical Expense Ratio, Total -%	√	√	√	√
MMBQ	General & Administration Ratio -%	√	√	√	√
MMBR	General & Administration Ratio, Total -%	√	√	√	√
MMBZ	Selling Costs Ratio -%	√	√	√	√
MMCA	Selling Costs Ratio, Total -%	√	√	√	√
MMCE	Combined Ratio -%	√	√	√	√
MMCF	Combined Ratio, Total -%	√	√	√	√
MMAI	Managed Care	√	√	√	√
MRBE	FFO per Share (Basic)	√	√	√	√
MRBF	FFO per Share (Diluted)	√	√	√	√
MRBG	Adjusted FFO (AFFO)	√	√	√	√
MRBK	Adjusted FFO per Share (Basic)	√	√	√	√
MRBL	Adjusted FFO per Share (Diluted)	√	√	√	√
MRBO	Funds Available for Distribution (FAD)	√	√	√	√
MRBQ	FFO Payout Ratio -%	√	√	√	√
MRBR	FFO Payout Ratio, Total -%	√	√	√	√
MRBZ	FAD Payout Ratio -%	√	√	√	√
MRCA	FAD Payout Ratio, Total -%	√	√	√	√
MRGE	Net Operating Income (NOI)	√	√	√	√
MRGG	Fixed Charge Coverage Ratio	√	√	√	√
MRGH	Fixed Charge Coverage Ratio, Total	√	√	√	√
MRTE	Average Rent per Square Meter	√	√	√	√
MRTE	Average Rent per Square Meter, Total	√	√	√	√
MRLZ	Average Rent per Square Foot	√	√	√	√
MRMA	Average Rent per Square Foot, Total	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
SRTE	Average Rent per Square Meter	√	√	√	√
MRTG	Rent Growth (Sequential) -%	√	√	√	√
MRTH	Rent Growth (Sequential), Total -%	√	√	√	√
MREI	REITs/Real Estate	√	√	√	√
MRVE	Comp. Store Sales, Restaurants (Growth%)	√	√	√	√
MRVD	Comp. Store Sales, Rstrnts., Total - %	√	√	√	√
MRVF	Comp. Store Sales, Restaurants (Value)	√	√	√	√
MRVG	Operating Margin -%	√	√	√	√
MRVH	Operating Margin, Total -%	√	√	√	√
MRVK	Avg. Value per Transaction	√	√	√	√
MRVL	Avg. Value per Transaction, Total	√	√	√	√
MRVO	Growth in Avg. Value per Transaction -%	√	√	√	√
MRVP	Growth in Avg. Value per Tran., Total -%	√	√	√	√
MRVQ	Growth in Guest Counts - %	√	√	√	√
MRVR	Growth in Guest Counts, Total - %	√	√	√	√
MRVZ	Wtd. Avg. Weekly Sales per Restaurant	√	√	√	√
MRWA	Wtd. Avg. Wkly. Sales per Rstrnt., Total	√	√	√	√
MREN	Restaurants	√	√	√	√
MTBE	Comp. Store Sales, Retail (Growth %)	√	√	√	√
MTBD	Comp. Store Sales, Retail, Total - %	√	√	√	√
MTBF	Comparable Store Sales, Retail (Value)	√	√	√	√
MTBG	Traffic (Number of Customer Visits)	√	√	√	√
MTBK	Merchandise Margins -%	√	√	√	√
MTBL	Merchandise Margins, Total -%	√	√	√	√
MTDO	Average Sales per Store	√	√	√	√
MTDP	Average Sales per Store, Total	√	√	√	√

Income Statement					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MTDZ	Average Sales per Square Meter	√	√	√	√
MTEA	Average Sales per Square Meter, Total	√	√	√	√
MTDQ	Average Sales per Square Foot	√	√	√	√
MTDR	Average Sales per Square Foot, Total	√	√	√	√
STDZ	Average Sales per Square Meter	√	√	√	√
MTFG	Average Rental Expense per Square Meter	√	√	√	√
MTFH	Avg. Rental Exp. per Square Meter, Total	√	√	√	√
MTFE	Average Rental Expense per Square Foot	√	√	√	√
MTFF	Avg. Rental Exp. per Square Foot, Total	√	√	√	√
STFG	Average Rental Expense per Square Meter	√	√	√	√
MTFK	Average Rental Expense per Store	√	√	√	√
MTFL	Average Rental Expense per Store, Total	√	√	√	√
MTFQ	Retail Sales	√	√	√	√
MTHE	Catalog Sales	√	√	√	√
MTHG	Online Sales	√	√	√	√
MRET	Retail	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
ACSH	Cash	√		√	√
ACAE	Cash & Equivalents	√		√	√
ASTI	Short Term Investments	√			√
SCSI	Cash and Short Term Investments	√			√
AARG	Accounts Receivable - Trade, Gross	√			√
APDA	Provision for Doubtful Accounts	√			√
AACR	Accounts Receivable - Trade, Net	√			√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
ASTR	Notes Receivable - Short Term	√			√
AORC	Receivables - Other	√		√	√
ATRC	Total Receivables, Net	√		√	√
AIFG	Inventories - Finished Goods	√			
AIWP	Inventories - Work In Progress	√			
AIRM	Inventories - Raw Materials	√			√
AIOT	Inventories - Other	√			√
AILR	LIFO Reserve	√			√
AGIS	Gas in Storage - Inventory				√
AFUL	Fuel - Inventory				√
AITL	Total Inventory	√			√
APPY	Prepaid Expenses	√		√	√
ARCA	Restricted Cash - Current	√			√
ADTC	Deferred Income Tax - Current Asset	√			√
AUUR	Unbilled Utility Revenues				√
ADGC	Deferred Gas Cost				√
ADCA	Discontinued Operations - Current Asset	√			√
AOCA	Other Current Assets	√			√
SOCA	Other Current Assets, Total	√			√
ATCA	Total Current Assets	√	√	√	√
ACDB	Cash & Due from Banks		√		
ADPT	Interest-earning Deposits		√		
AFFS	FedFundsSold/Scrtypurch UnderResaleAgrmt		√		
ATAA	Trading Account Assets		√		
AFLB	FHLB Stock		√		
AOTI	Other Short Term Investments		√		

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
ASHM	Securities Held		√		
ASFS	Securities for Sale		√		
ASEC	Total Investment Securities		√		
ALHS	Loans Held for Sale		√		
AOEA	Other Earning Assets		√		
ACAC	Customer Acceptances		√		
SOEA	Other Earning Assets, Total		√		
ATGL	Total Gross Loans		√		
ALLA	Loan Loss Allowances		√		
AUNI	Unearned Income		√		
ANTL	Net Loans		√		
APBC	Buildings - Gross	√	√	√	√
ALIC	Land/Improvements - Gross	√	√	√	√
AMEC	Machinery/Equipment - Gross	√	√	√	√
ACPC	Construction in Progress - Gross	√	√	√	√
APLC	Leases - Gross	√		√	
ANRC	Natural Resources - Gross	√			
AOPC	Other Property/Plant/Equipment - Gross	√	√	√	√
APTC	Property/Plant/Equipment, Total - Gross	√	√	√	√
ADEP	Accumulated Depreciation, Total	√	√	√	√
APPN	Property/Plant/Equipment, Total - Net	√	√	√	√
AGWG	Goodwill - Gross	√	√	√	√
AAGA	Accumulated Goodwill Amortization	√	√	√	√
AGWI	Goodwill, Net	√	√	√	√
AING	Intangibles - Gross	√	√	√	√
AAMT	Accumulated Intangible Amortization	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
AINT	Intangibles, Net	√	√	√	√
AUTP	Utility Plant - Gross				√
AUPD	Utility Plant Accumulated Depreciation				√
AUPN	Utility Plant, Net				√
AEXP	Exploration & Production				√
ADPL	Accumulated Depletion				√
SUPN	Total Utility Plant, Net				√
AEQI	LT Investment - Affiliate Companies	√	√	√	√
ALTI	LT Investments - Other	√		√	√
SINV	Long Term Investments	√	√	√	√
APRE	Insurance Receivables			√	
ALTR	Note Receivable - Long Term	√		√	√
ADFC	Deferred Charges	√		√	√
APBO	Pension Benefits - Overfunded	√	√	√	√
ADTA	Deferred Income Tax - Long Term Asset	√	√	√	√
ADOA	Discontinued Operations - LT Asset	√	√	√	√
ARCL	Restricted Cash - Long Term	√		√	√
AOAS	Other Long Term Assets	√			√
SOLA	Other Long Term Assets, Total	√	√	√	√
ADPA	Deferred Policy Acquisition Costs			√	
ARPI	Securities/Indebtedness of Related Party			√	
AAII	Accrued Investment Income			√	
ARII	Reinsurance - Asset			√	
ASAC	Separate Accounts - Assets			√	
AIRC	Interest Receivable		√		
AORE	Other Real Estate Owned		√		

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
AOAT	Other Assets	√	√	√	√
SOAT	Other Assets, Total	√	√	√	√
ATOT	Total Assets	√	√	√	√
LAPB	Accounts Payable	√	√	√	√
LPBA	Payable/Accrued	√	√	√	√
LAEX	Accrued Expenses	√	√	√	√
LPLR	Policy Liabilities			√	
LINR	Insurance Reserves			√	
LUPR	Unearned Premium/Unearned Revenue			√	
LRPA	Repurchase Agreements			√	
LSAC	Separate Accounts - Liability			√	
LOPF	Other Policyholders' Funds			√	
LRII	Reinsurance - Liability			√	
SPOL	Policy Liabilities			√	
LNID	Non-Interest Bearing Deposits		√		
LIBD	Interest Bearing Deposits		√		
LODP	Other Deposits		√		
LDBT	Total Deposits		√		
LFLB	FHLB Advances		√		
LACC	Acceptances Outstanding		√		
LOBL	Other Bearing Liabilities		√		
SOBL	Other Bearing Liabilities, Total		√		
LFFP	FedFundsPurch/ScrtysoldUnderRepurchAgrmt		√		
LCPR	Commercial Paper		√		
LOTB	Other Short Term Borrowings		√		
LSTB	Total Short Term Borrowings		√		

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
LSTD	Notes Payable/Short Term Debt	√		√	√
LCLD	Current Port. of LT Debt/Capital Leases	√	√	√	√
LDPB	Dividends Payable	√	√	√	√
LCAV	Customer Advances	√		√	√
LSDP	Security Deposits	√		√	√
LTXP	Income Taxes Payable	√	√	√	√
LOPB	Other Payables	√		√	√
LDTIC	Deferred Income Tax - Current Liability	√			√
LDCL	Discontinued Operations - Curr Liability	√			√
LOCL	Other Current Liabilities	√			√
SOCL	Other Current liabilities, Total	√	√	√	√
LTCL	Total Current Liabilities	√	√	√	√
LLTD	Long Term Debt	√	√	√	√
LCLO	Capital Lease Obligations	√	√	√	√
LTTD	Total Long Term Debt	√	√	√	√
STLD	Total Debt	√	√	√	√
LBDT	Deferred Income Tax - LT Liability	√	√	√	√
LITC	Deferred Investment Tax Credit				√
SBDT	Deferred Income Tax	√	√	√	√
LMIN	Minority Interest	√	√	√	√
LRSV	Reserves	√	√		√
LPBL	Pension Benefits - Underfunded	√	√	√	√
LLTL	Other Long Term Liabilities	√			√
LDOL	Discontinued Operations - Liabilities	√	√	√	√
LOLB	Other Liabilities	√	√	√	√
SLTL	Other Liabilities, Total	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
LTLL	Total Liabilities	√	√	√	√
ZPSK	Redeemable Preferred Stock	√	√	√	√
ZCPS	Redeemable Convertible Preferred Stock	√	√	√	√
SRPR	Redeemable Preferred Stock, Total	√	√	√	√
QPRS	Preferred Stock - Non Redeemable	√	√	√	√
QCPS	Convertible Preferred Stock - Non RdmbL	√	√	√	√
QTSP	Treasury Stock - Preferred	√	√	√	√
QGPD	General Partner	√	√	√	√
SPRS	Preferred Stock - Non Redeemable, Net	√	√	√	√
QCMS	Common Stock	√	√	√	√
QLPD	Limited Partner	√	√	√	√
SCMS	Common Stock, Total	√	√	√	√
QPIC	Additional Paid-In Capital	√	√	√	√
QRED	Retained Earnings (Accumulated Deficit)	√	√	√	√
QTSC	Treasury Stock - Common	√	√	√	√
QEDG	ESOP Debt Guarantee	√	√	√	√
QUGL	Unrealized Gain (Loss)	√	√	√	√
QCTA	Cumulative Translation Adjustment	√	√	√	√
QOTE	Other Equity	√	√	√	√
QAML	Minimum Pension Liability Adjustment	√	√	√	√
QCOM	Other Comprehensive Income	√	√	√	√
SOTE	Other Equity, Total	√	√	√	√
QTLE	Total Equity	√	√	√	√
QTEL	Total Liabilities & Shareholders' Equity	√	√	√	√
QCS01	Shares Outs - Common Stock Primary Issue	√	√	√	√
QCS02	Shares Outstanding - Common Issue 2	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
QCSO3	Shares Outstanding - Common Issue 3	√	√	√	√
QCSO4	Shares Outstanding - Common Issue 4	√	√	√	√
QTCO	Total Common Shares Outstanding	√	√	√	√
QTSN1	Treas Shares - Common Stock Prmry Issue	√	√	√	√
QTSN2	Treasury Shares - Common Issue 2	√	√	√	√
QTSN3	Treasury Shares - Common Issue 3	√	√	√	√
QTSN4	Treasury Shares - Common Issue 4	√	√	√	√
QPSO1	Shares Outstanding - Preferred Issue 1	√	√	√	√
QPSO2	Shares Outstanding - Preferred Issue 1	√	√	√	√
QPSO3	Shares Outstanding - Preferred Issue 3	√	√	√	√
QPSO4	Shares Outstanding - Preferred Issue 4	√	√	√	√
QPSO5	Shares Outstanding - Preferred Issue 5	√	√	√	√
QPSO6	Shares Outstanding - Preferred Issue 6	√	√	√	√
QTPO	Total Preferred Shares Outstanding	√	√	√	√
QTPN1	Treasury Shares - Preferred Issue 1	√	√	√	√
QTPN2	Treasury Shares - Preferred Issue 2	√	√	√	√
QTPN3	Treasury Shares - Preferred Issue 3	√	√	√	√
QTPN4	Treasury Shares - Preferred Issue 4	√	√	√	√
QTPN5	Treasury Shares - Preferred Issue 5	√	√	√	√
QTPN6	Treasury Shares - Preferred Issue 6	√	√	√	√
VMIR	Minority Interest Redeemable	√	√	√	√
VMNR	Minority Interest Non-Redeemable	√	√	√	√
QTLL	Total Equity & Minority Interest	√	√	√	√
METL	Full-Time Employees	√	√	√	√
MPTL	Part-Time Employees	√	√	√	√
MNOS	Number of Common Shareholders	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
VPPN	Other Property/Plant/Equipment - Net	√	√	√	√
VINT	Intangibles - Net	√	√	√	√
VGWI	Goodwill - Net	√	√	√	√
VFSD	Short Term Debt Financial Sector, Suppl.	√			√
VFCD	Curr Port – LTD/Cap Lse Fin Sec., Suppl.	√			√
VFLD	Long Term Debt Financial Sector, Suppl.	√			√
VFCL	Capital Lease Oblig. – Fin Sector, Suppl.	√			√
VAGA	Accumulated Goodwill Amortization Suppl.	√	√	√	√
VAIA	Accumulated Intangible Amort, Suppl.	√	√	√	√
VADC	Deferred Revenue - Current	√	√	√	√
VADL	Deferred Revenue - Long Term	√	√	√	√
VCDV	Curr Derivative Liab. Hedging, Suppl.	√	√	√	√
VDSC	Curr Derivative Liab. Spec./Trdg, Suppl.	√	√	√	√
VDVL	Non-Curr Derivative Liab. Hedging, Suppl	√	√	√	√
VDSN	Non-Curr Derivative Liab Spec/Trdg Suppl	√	√	√	√
VRWC	Total Risk-Weighted Capital	√	√	√	√
VRTO	Tier 1 Capital %	√	√	√	√
VRTC	Total Capital %	√	√	√	√
VRUA	Trading Account	√	√	√	√
VRUF	Credit Exposure	√	√	√	√
VRUQ	Non-Performing Loans	√	√	√	√
VRUZ	Assets under Management	√	√	√	√
SCUI	Total Current Assets less Inventory	√			√
SQCK	Quick Ratio	√			√
SCUR	Current Ratio	√			√
SNTD	Net Debt	√			√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
STBV	Tangible Book Value	√	√	√	√
STBP	Tangible Book Value per Share	√	√	√	√
VRTA	Reported Total Assets	√	√	√	√
VRTL	Reported Total Liabilities	√	√	√	√
VSEE	Shareholders' Equity Excl. Stock Subscr.	√	√	√	√
VRSE	Reported Shareholder's Equity	√	√	√	√
VRNA	Reported Net Assets	√	√	√	√
VNAT	Reported Net Assets to Total Assets	√	√	√	√
VROA	Reported Return on Assets	√	√	√	√
VROE	Reported Return on Equity	√	√	√	√
IMRI	Murabaha			√	
IMSI	Musharakah Investments		√	√	
IMDI	Mudarabah Investments		√	√	
ISKI	Sukuk Investments		√	√	
IWKI	Wakala Investments		√	√	
IOII	Other Islamic Investments		√	√	
ISIV	Total Islamic Investments, Supplemental		√	√	
IMRL	Murabaha Receivables		√	√	
ISTL	Istisna Receivables		√	√	
IMSL	Musharakah Financing		√	√	
IMDL	Mudarabah Financing		√	√	
IIJL	Ijarah Financing		√	√	
IWKL	Wakala Receivables		√	√	
IOIL	Other Islamic Receivables		√	√	
ISFC	Total Islamic Financing Assets, Supplemental		√	√	
IMBD	Murabaha Payables		√	√	

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
IJD	Ijarah Lease Payables		√	√	
IISD	Istisna Payables		√	√	
IMSD	Musharakah Financing		√	√	
IMDD	Mudarabah Financing		√	√	
ISKD	Sukuk Financing		√	√	
IWKD	Wakala Payables		√	√	
IODT	Other Islamic Payables		√	√	
IUJA	Unrestricted Investment Accounts		√		
IODP	Other Islamic Deposits		√		
ISDD	Total Islamic Debt and Deposits, Supplemental		√	√	
ISID	Islamic Investments & Deposits	√			√
ISRC	Islamic Receivables	√			√
ISDT	Islamic Debt	√			√
ISBT	Islamic Section, Supplemental	√			√
VTLD	Total Long Term Debt, Supplemental	√	√	√	√
SLD1	Long Term Debt Maturing within 1 Year	√	√	√	√
SLD2	Long Term Debt Maturing in Year 2	√	√	√	√
SLD3	Long Term Debt Maturing in Year 3	√	√	√	√
SLD4	Long Term Debt Maturing in Year 4	√	√	√	√
SLD5	Long Term Debt Maturing in Year 5	√	√	√	√
SLD6	Long Term Debt Maturing in Year 6	√	√	√	√
SLD7	Long Term Debt Maturing in Year 7	√	√	√	√
SLD8	Long Term Debt Maturing in Year 8	√	√	√	√
SLD9	Long Term Debt Maturing in Year 9	√	√	√	√
SLD10	Long Term Debt Maturing in Year 10	√	√	√	√
SLD23	Long Term Debt Maturing in 2-3 Years	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
SLD45	Long Term Debt Maturing in 4-5 Years	√	√	√	√
SLD6B	Long Term Debt Matur. in Year 6 & Beyond	√	√	√	√
VINC	Interest Costs	√	√	√	√
VEXC	Executory Costs	√	√	√	√
VTCL	Total Capital Leases, Supplemental	√	√	√	√
SCL1	Capital Lease Payments Due in Year 1	√	√	√	√
SCL2	Capital Lease Payments Due in Year 2	√	√	√	√
SCL3	Capital Lease Payments Due in Year 3	√	√	√	√
SCL4	Capital Lease Payments Due in Year 4	√	√	√	√
SCL5	Capital Lease Payments Due in Year 5	√	√	√	√
SCL6	Capital Lease Payments Due in Year 6	√	√	√	√
SCL7	Capital Lease Payments Due in Year 7	√	√	√	√
SCL8	Capital Lease Payments Due in Year 8	√	√	√	√
SCL9	Capital Lease Payments Due in Year 9	√	√	√	√
SCL10	Capital Lease Payments Due in Year 10	√	√	√	√
SCL23	Capital Lease Payments Due in 2-3 Years	√	√	√	√
SCL45	Capital Lease Payments Due in 4-5 Years	√	√	√	√
SCL6B	Cap. Lease Pymts. Due in Year 6 & Beyond	√	√	√	√
VTOL	Total Operating Leases, Supplemental	√	√	√	√
SOL1	Operating Lease Payments Due in Year 1	√	√	√	√
SOL2	Operating Lease Payments Due in Year 2	√	√	√	√
SOL3	Operating Lease Payments Due in Year 3	√	√	√	√
SOL4	Operating Lease Payments Due in Year 4	√	√	√	√
SOL5	Operating Lease Payments Due in Year 5	√	√	√	√
SOL6	Operating Lease Payments Due in Year 6	√	√	√	√
SOL7	Operating Lease Payments Due in Year 7	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
SOL8	Operating Lease Payments Due in Year 8	√	√	√	√
SOL9	Operating Lease Payments Due in Year 9	√	√	√	√
SOL10	Operating Lease Payments Due in Year 10	√	√	√	√
SOL23	Operating Lease Pymts. Due in 2-3 Years	√	√	√	√
SOL45	Operating Lease Pymts. Due in 4-5 Years	√	√	√	√
SOL6B	Oper. Lse. Pymts. Due in Year 6 & Beyond	√	√	√	√
VAPD	Pension Obligation - Domestic	√	√	√	√
VAPF	Pension Obligation - Foreign	√	√	√	√
VAPR	Post-Retirement Obligation	√	√	√	√
VPAD	Plan Assets - Domestic	√	√	√	√
VPAF	Plan Assets - Foreign	√	√	√	√
VPAP	Plan Assets - Post-Retirement	√	√	√	√
VPPD	Funded Status - Domestic	√	√	√	√
VPPF	Funded Status - Foreign	√	√	√	√
VPPP	Funded Status - Post-Retirement	√	√	√	√
VPQD	Accumulated Obligation - Domestic	√	√	√	√
VPQF	Accumulated Obligation - Foreign	√	√	√	√
VPQR	Accumulated Obligation - Post-Retirement	√	√	√	√
VPUF	Unfunded Plan Obligations	√	√	√	√
VFSS	Total Funded Status	√	√	√	√
VDRD	Discount Rate - Domestic	√	√	√	√
VDRE	Discount Rate - Foreign	√	√	√	√
VDRP	Discount Rate - Post-Retirement	√	√	√	√
VERD	Expected Rate of Return - Domestic	√	√	√	√
VERF	Expected Rate of Return - Foreign	√	√	√	√
VERR	Expected Rate of Return - Post-Retir.	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
VRCD	Compensation Rate - Domestic	√	√	√	√
VRCE	Compensation Rate - Foreign	√	√	√	√
VRCP	Compensation Rate - Post-Retirement	√	√	√	√
VRPD	Pension Payment Rate - Domestic	√	√	√	√
VRPF	Pension Payment Rate - Foreign	√	√	√	√
VASP	Period End Assumptions	√	√	√	√
VABD	Prepaid Benefits - Domestic	√	√	√	√
VABF	Prepaid Benefits - Foreign	√	√	√	√
VABP	Prepaid Benefits - Post-Retirement	√	√	√	√
VAID	Intangible Assets - Domestic	√	√	√	√
VAIF	Intangible Assets - Foreign	√	√	√	√
VAIP	Intangible Assets - Post-Retirement	√	√	√	√
VALD	Accrued Liabilities - Domestic	√	√	√	√
VALF	Accrued Liabilities - Foreign	√	√	√	√
VALP	Accrued Liabilities - Post-Retirement	√	√	√	√
VAOD	Other Assets, Net - Domestic	√	√	√	√
VAOF	Other Assets, Net - Foreign	√	√	√	√
VAOP	Other Assets, Net - Post-Retirement	√	√	√	√
VARD	Net Domestic Pension Assets	√	√	√	√
VARF	Net Foreign Pension Assets	√	√	√	√
VARP	Net Post-Retirement Assets	√	√	√	√
VARs	Net Assets Recognized on Balance Sheet	√	√	√	√
VADE	Equity % - Domestic	√	√	√	√
VAFE	Equity % - Foreign	√	√	√	√
VARE	Equity % - Post-Retirement	√	√	√	√
VDSD	Debt Securities % - Domestic	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
VDSE	Debt Securities % - Foreign	√	√	√	√
VDSP	Debt Securities % - Post-Retirement	√	√	√	√
VRED	Real Estate % - Domestic	√	√	√	√
VREF	Real Estate % - Foreign	√	√	√	√
VREP	Real Estate % - Post-Retirement	√	√	√	√
VVPD	Private Investments % - Domestic	√	√	√	√
VVPE	Private Investments % - Foreign	√	√	√	√
VVPR	Private Investments % - Post-Retirement	√	√	√	√
VXID	Other Investments % - Domestic	√	√	√	√
VXIF	Other Investments % - Foreign	√	√	√	√
VXIP	Other Investments % - Post-Retirement	√	√	√	√
VASA	Asset Allocation	√	√	√	√
STPO	Total Plan Obligations	√	√	√	√
STPA	Total Plan Assets	√	√	√	√
MRBO	Size of Fleet	√	√	√	√
MAIB	Airlines	√	√	√	√
MHJQ	Number of Hospitals	√	√	√	√
MHJZ	Number of Licensed Beds	√	√	√	√
MHFB	Healthcare Facilities	√	√	√	√
MHAQ	Number of Properties	√	√	√	√
MHAZ	Number of Rooms	√	√	√	√
MHGB	Hotels/Gaming	√	√	√	√
MIEV	Embedded Value	√	√	√	√
MINB	Insurance	√	√	√	√
MMJE	Unprocessed Claims Inventories, Number	√	√	√	√
MMJG	Unprocessed Claims Inventories, Value	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MMJK	Unprocessed Claims Inventories, Days	√	√	√	√
MMJO	Days in Claims Payable (DCP)	√	√	√	√
MMJQ	Days in Claims Payable excl. Capitation	√	√	√	√
MMJZ	Receipt Cycle Time (Days)	√	√	√	√
MMKE	Receipt Cycle Time (Months)	√	√	√	√
MMKG	Claims Reserves	√	√	√	√
MMKO	Membership under Capitation -%	√	√	√	√
MMKP	Membership under Capitation, Total -%	√	√	√	√
MMKQ	Covered Lives	√	√	√	√
MMKZ	Enrollment or Membership	√	√	√	√
MMCB	Managed Care	√	√	√	√
MSFF	Copper, Reserves (Metric Tonnes)	√	√	√	√
MSFE	Copper, Reserves (Long Tons)	√	√	√	√
MSFK	Copper, Reserves (US Tons)	√	√	√	√
SSFF	Copper, Reserves (Metric Tonnes)	√	√	√	√
MSFO	Diamonds, Reserves (Carats)	√	√	√	√
MSHE	Gold, Reserves (Troy Ounces)	√	√	√	√
MSFQ	Gold, Reserves (Grams)	√	√	√	√
MSFZ	Gold, Reserves (Ounces)	√	√	√	√
SSHE	Gold, Reserves (Troy Ounces)	√	√	√	√
MSHK	Iron Ore, Reserves (Metric Tonnes)	√	√	√	√
MSHF	Iron Ore, Reserves (Long Tons)	√	√	√	√
MSHO	Iron Ore, Reserves (US Tons)	√	√	√	√
SSHK	Iron Ore, Reserves (Metric Tonnes)	√	√	√	√
MSLN	Platinum, Reserves (Troy Ounces)	√	√	√	√
MSLF	Platinum, Reserves (Grams)	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MSLK	Platinum, Reserves (Ounces)	√	√	√	√
SSLN	Platinum, Reserves (Troy Ounces)	√	√	√	√
MSNE	Silver, Reserves (Troy Ounces)	√	√	√	√
MSLQ	Silver, Reserves (Grams)	√	√	√	√
MSLZ	Silver, Reserves (Ounces)	√	√	√	√
SSNE	Silver, Reserves (Troy Ounces)	√	√	√	√
MSNZ	Titanium Slag, Reserves (Metric Tonnes)	√	√	√	√
MSNQ	Titanium Slag, Reserves (Long Tons)	√	√	√	√
MSPE	Titanium Slag, Reserves (US Tons)	√	√	√	√
SSNZ	Titanium Slag, Reserves (Metric Tonnes)	√	√	√	√
MSPK	Zinc, Reserves (Metric Tonnes)	√	√	√	√
MSPF	Zinc, Reserves (Long Tons)	√	√	√	√
MSPN	Zinc, Reserves (US Tons)	√	√	√	√
SSPK	Zinc, Reserves (Metric Tonnes)	√	√	√	√
MMRT	Mining, Reserves	√	√	√	√
MDAK	Developed Square Kilometers - Mining	√	√	√	√
MDAC	Developed Acreage - Mining	√	√	√	√
SDAK	Developed Square Kilometers - Mining	√	√	√	√
MNMK	Undeveloped Square Kilometers - Mining	√	√	√	√
MNMI	Undeveloped Acreage - Mining	√	√	√	√
SNMK	Undeveloped Square Kilometers - Mining	√	√	√	√
MRML	Number of Mines	√	√	√	√
MUAC	Remaining Mine Life -Years	√	√	√	√
MMTB	Mining, Other	√	√	√	√
MOIF	Developed Square Kilometers - Oil & Gas	√	√	√	√
MOIE	Developed Acreage - Oil & Gas	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
SOIF	Developed Square Kilometers - Oil & Gas	√	√	√	√
MOII	Undeveloped Square Kilometers -Oil & Gas	√	√	√	√
MOIG	Undeveloped Acreage - Oil & Gas	√	√	√	√
SOII	Undeveloped Square Kilometers -Oil & Gas	√	√	√	√
MOIK	Number of Rigs	√	√	√	√
MOIO	Number of Wells, New	√	√	√	√
MOIQ	Number of Wells, Total	√	√	√	√
MOIZ	Oil and LNG Reserves, Proved (Barrels)	√	√	√	√
MOKG	Natural Gas Reserves, Proved (Cu.Mts.)	√	√	√	√
MOKE	Natural Gas Reserves, Proved (Cu. Ft.)	√	√	√	√
SOKG	Natural Gas Reserves, Proved (Cu.Mts.)	√	√	√	√
MOLB	Oil and LNG Reserves, Probable (Barrels)	√	√	√	√
MOLK	Natural Gas Reserves, Probable (Cu.Mts.)	√	√	√	√
MOLE	Natural Gas Reserves, Probable (Cu. Ft.)	√	√	√	√
SOLK	Natural Gas Reserves, Prob. (Cu. Mts.)	√	√	√	√
MOMB	Oil and LNG Reserves, Possible (Barrels)	√	√	√	√
MOMK	Natural Gas Reserves, Possible (Cu.Mts.)	√	√	√	√
MOMF	Natural Gas Reserves, Possible (Cu. Ft.)	√	√	√	√
SOMK	Natural Gas Reserves, Possible (Cu.Mts.)	√	√	√	√
MOGB	Oil and Gas	√	√	√	√
MNPA	Number of Patents	√	√	√	√
MPAR	Number of Patent References (Other)	√	√	√	√
MPP1	Number of Products in Phase I	√	√	√	√
MPP2	Number of Products in Phase II	√	√	√	√
MPP3	Number of Products in Phase III	√	√	√	√
MPRE	Number of Products in Pre-Registration	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MPPL	Number of Products Launched	√	√	√	√
MPBT	Pharmaceuticals/Biotech	√	√	√	√
MRGK	Number of Operating Partnership Units	√	√	√	√
MRGN	Net Asset Value (NAV)	√	√	√	√
MRGQ	Gross Net Asset Value (GNAV)	√	√	√	√
MRGZ	Triple Net Asset Value (NNNAV)	√	√	√	√
MRLE	Number of Units or Properties	√	√	√	√
MRLE	Total Square Meters Avail. for Lease	√	√	√	√
MRLK	Total Square Feet Avail. for Lease	√	√	√	√
SRLE	Total Square Meters Avail. for Lease	√	√	√	√
MRLT	Average Square Meters Leased	√	√	√	√
MRLU	Average Square Meters Leased, Total	√	√	√	√
MRLQ	Average Square Feet Leased	√	√	√	√
MRLR	Average Square Feet Leased, Total	√	√	√	√
SRLT	Average Square Meters Leased	√	√	√	√
MRLN	Occupancy Rate of Space Leased -%	√	√	√	√
MRLO	Occupancy Rate of Space Leased, Total -%	√	√	√	√
MREB	REITs/Real Estate	√	√	√	√
MRXE	Number of Restaurants Opened	√	√	√	√
MRXG	Number of Restaurants Closed	√	√	√	√
MRXZ	Number of Restaurants, End of Period	√	√	√	√
MRXJ	Number of Stores per Region	√	√	√	√
MRXM	Number of Company Owned Restaurants	√	√	√	√
MRXV	Number of Franchised Restaurants	√	√	√	√
MRSB	Restaurants	√	√	√	√
MTBQ	Selling Space, Square Meters (Gross)	√	√	√	√

Balance Sheet					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
MTBO	Selling Space, Square Feet (Gross)	√	√	√	√
STBQ	Selling Space, Square Meters (Gross)	√	√	√	√
MTDE	Selling Space, Square Meters (Net)	√	√	√	√
MTBZ	Selling Space, Square Feet (Net)	√	√	√	√
STBZ	Selling Space, Square Meters (Net)	√	√	√	√
MTDK	Average Store Size (Square Meters)	√	√	√	√
MTDL	Average Store Size (Sq. Meters), Total	√	√	√	√
MTDG	Average Store Size (Square Feet)	√	√	√	√
MTDH	Average Store Size (Square Feet), Total	√	√	√	√
STDK	Average Store Size (Square Meters)	√	√	√	√
MTHK	Number of Stores Opened	√	√	√	√
MTHO	Number of Stores Closed	√	√	√	√
MTHQ	Number of Stores, End of Period	√	√	√	√
MRTB	Retail	√	√	√	√
MTJE	Value of Bookings	√	√	√	√
MTJG	Value of Backlog	√	√	√	√
MTJK	Book to Bill Ratio	√	√	√	√
MTJL	Book to Bill Ratio, Total	√	√	√	√
MSET	Semiconductors/Semiconductor Equipment	√	√	√	√

Cash Flow					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
ONET	Net Income/Starting Line	√	√	√	√
SDEP	Depreciation	√	√	√	√
ODPL	Depletion				√
SDED	Depreciation/Depletion	√	√	√	√

Cash Flow					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
OAMI	Amortization of Intangibles	√	√	√	√
OAMA	Amortization of Acquisition Costs	√	√	√	√
ODPA	Amort. of Deferred Policy Acq. Costs			√	
SAMT	Amortization	√	√	√	√
OBDT	Deferred Taxes	√	√	√	√
OACG	Accounting Change	√	√	√	√
OIDO	Discontinued Operations	√	√	√	√
OTRA	Extraordinary Item	√	√	√	√
OUIE	Unusual Items	√	√	√	√
OPRD	Purchased R&D	√			√
OEIA	Equity in Net Earnings (Loss)	√	√	√	√
ONCI	Other Non-Cash Items	√	√	√	√
SNCI	Non-Cash Items	√	√	√	√
OCRC	Cash Receipts	√	√	√	√
OCPD	Cash Payments	√	√	√	√
SCTP	Cash Taxes Paid	√	√	√	√
SCIP	Cash Interest Paid	√	√	√	√
OLLP	Loan Loss Provision		√		
OACR	Accounts Receivable	√		√	√
OITL	Inventories	√			√
OPPY	Prepaid Expenses	√		√	√
OOAS	Other Assets	√	√	√	√
OAPB	Accounts Payable	√		√	√
OAEX	Accrued Expenses	√		√	√
OPBA	Payable/Accrued	√	√	√	√
OTXP	Taxes Payable	√	√	√	√

Cash Flow					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
OOLB	Other Liabilities	√	√	√	√
OOAL	Other Assets & Liabilities, Net	√	√	√	√
OOCF	Other Operating Cash Flow	√	√	√	√
OINV	Investment Securities, Gains/Losses		√	√	
OLOA	Loans, Gains/Losses		√		
OORE	Other Real Estate Owned		√		
OLOR	Loans Origination - Operating		√		
OSOL	Sale of Loans		√		
OLOS	Loss Adjustment			√	
OBEN	Policy Benefits/Liabilities			√	
OPAC	Deferred Policy Acquisition Costs			√	
OREF	Policy Refunds			√	
ORER	Reinsurance Receivable			√	
OREP	Reinsurance Payable			√	
OINR	Insurance Reserves			√	
OUPR	Unearned Premiums			√	
SOCF	Changes in Working Capital	√	√	√	√
OTLO	Cash from Operating Activities	√	√	√	√
ICEX	Purchase of Fixed Assets	√	√	√	√
IIAQ	Purchase/Acquisition of Intangibles	√	√	√	√
ISDC	Software Development Costs	√			√
SCEX	Capital Expenditures	√	√	√	√
IBAQ	Acquisition of Business	√	√	√	√
ISOB	Sale of Business	√	√	√	√
ISFA	Sale of Fixed Assets	√	√	√	√
IINS	Sale/Maturity of Investment	√	√	√	√

Cash Flow					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
IIVN	Investment, Net	√	√	√	√
IINP	Purchase of Investments	√	√	√	√
ISPP	Principal Payments from Securities		√		
ISOI	Sale of Intangible Assets	√	√	√	√
IIAN	Intangible, Net	√	√	√	√
ILOA	Loans		√		
ILOR	Loans Origination - Investing		√		
IFRE	Foreclosed Real Estate		√		
IPOL	Policy Loans			√	
IICE	Other Investing Cash Flow	√	√	√	√
SICF	Other Investing Cash Flow Items, Total	√	√	√	√
ITLI	Cash from Investing Activities	√	√	√	√
FDPT	Deposits		√		
FFLB	FHLB Borrowings		√		
FFFS	Federal Funds/REPOs		√		
FFCF	Other Financing Cash Flow	√	√	√	√
SFCE	Financing Cash Flow Items	√	√	√	√
FDPC	Cash Dividends Paid - Common	√	√	√	√
FDPP	Cash Dividends Paid - Preferred	√	√	√	√
FCDP	Total Cash Dividends Paid	√	√	√	√
FSIC	Sale/Issuance of Common	√	√	√	√
FRRC	Repurchase/Retirement of Common	√	√	√	√
FCSN	Common Stock, Net	√	√	√	√
FSIP	Sale/Issuance of Preferred	√	√	√	√
FRRP	Repurchase/Retirement of Preferred	√	√	√	√
FPSN	Preferred Stock, Net	√	√	√	√

Cash Flow					
		COA type applicable to			
COA	Description	Industry	Bank	Insurance	Utility
FSCP	Sale/Issuance of Common/Preferred	√	√	√	√
FRCP	Repurch./Retirement of Common/Preferred	√	√	√	√
FOPX	Options Exercised	√	√	√	√
FWCV	Warrants Converted	√	√	√	√
FTST	Treasury Stock	√	√	√	√
FPSS	Issuance (Retirement) of Stock, Net	√	√	√	√
FSDI	Short Term Debt Issued	√	√	√	√
FSDR	Short Term Debt Reduction	√	√	√	√
FSDN	Short Term Debt, Net	√	√	√	√
FLDI	Long Term Debt Issued	√	√	√	√
FLDR	Long Term Debt Reduction	√	√	√	√
FLDN	Long Term Debt, Net	√	√	√	√
FTDI	Total Debt Issued	√	√	√	√
FTDR	Total Debt Reduction	√	√	√	√
FPRD	Issuance (Retirement) of Debt, Net	√	√	√	√
FTLF	Cash from Financing Activities	√	√	√	√
SFEE	Foreign Exchange Effects	√	√	√	√
SNCC	Net Change in Cash	√	√	√	√
SNCB	Net Cash - Beginning Balance	√	√	√	√
SNCE	Net Cash - Ending Balance	√	√	√	√
SDEP	Depreciation	√	√	√	√
SCIP	Cash Interest Paid	√	√	√	√
SCTP	Cash Taxes Paid	√	√	√	√
VTLO	Reported Cash from Operating Activities	√	√	√	√
VTLI	Reported Cash from Investing Activities	√	√	√	√
VTLF	Reported Cash from Financing Activities	√	√	√	√

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