
**Standard & Poor's
Compustat®
User's Guide**

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What is Standard & Poor's Compustat® North America data?

Standard & Poor's, a division of The McGraw-Hill Companies, is the premier supplier of financial information and produces a variety of databases and software products for institutional investors, financial and corporate clients.

Standard & Poor's Compustat® North America is a database of financial, statistical and market information covering publicly traded companies in the U.S. and Canada. It provides more than 340 annual and 120 quarterly Income Statement, Balance Sheet, Flow of Funds and supplemental data items on more than 10,000 active and 9,700 inactive companies. With Compustat, you can customize the data output for virtually any financial application.

Several Compustat files are available in both annual and quarterly formats. The industrial annual formats offer both historical and restated data. The industrial quarterly formats offer restated data, which is standardized. The restated data allows analysts to compare current and prior years' results on a comparable basis and determine financial trends and growth rates. For most companies, annual and quarterly data is available for a maximum of 20 years and 48 quarters.

Standardization & Quality Control

Standard & Poor's Compustat data is unique in that it is *standardized*. Standardizing the data ensures that comparability exists among similar types of data items, as well as financial results in current and prior time frames. While the Financial Accounting Standards Board (FASB) and the Securities and Exchange Commission (SEC) regulate many reporting standards, there is a great deal of latitude allowed among companies and industries regarding reporting practices, presentation requirements and disclosure methods. Our value-added data collection and presentation process removes reporting variability and bias to ensure that comparability exists among similar types of data items, as well as financial results in current and prior time frames.

Standard & Poor's maintains data quality through a series of rigorous validity and quality control measures. More than 2,500 validity checks are performed on each company entered into the Compustat database. These steps are designed to ensure the highest standards of accuracy and timeliness.

Data Availability

Time period of data availability for a company is dependent upon when that company was added to the database and/or when the data item itself was first added to the database.

- The **Annual file** provides the most current 20 years of data.
- The **Quarterly file** provides up to the most current 48 quarters.
- The **Compustat Business Information files** provide up to the most current 7 years of data.

Standard & Poor's Compustat North America Data Files

The files that are available with a Standard & Poor's Compustat North America subscription are described below.

Industrial Files

There are three distinct Compustat Industrial files: the **Primary, Supplementary, Tertiary File**, the **Full-Coverage File** and the **Expanded Files**. Annual and Quarterly files are available for each type of file. For the Primary, Supplementary, Tertiary File and the Full-Coverage File, as each new year is added to a file to accommodate newly reporting fiscal years, the earliest year is deleted and added to the appropriate historical BackData file. With regard to the new Expanded Files, most the data will be new and begin with fiscal year 2000 updates. History will build accordingly.

- **Primary, Supplementary, Tertiary File** contains the largest companies on the New York and American Stock exchanges (including all companies comprising the S&P Industrial Index), as well as utility subsidiaries that were once S&P 500 constituents and companies listed on major exchanges. The file also presents non-industrial companies in a format comparable to industrial companies.
- **Full-Coverage File** contains the largest NASDAQ National Market System Companies, companies listed on regional exchanges, publicly held companies trading common stock, and wholly owned subsidiaries trading preferred stock or debt.
- **Expanded File** contains data associated with the Statement of Financial Accounting Standards (SFAS) #142 issued by the Financial Accounting Standards Board (FASB), which pertains to how goodwill and other intangible assets are reported.

Compustat North America Data Files	FTP File Name
Full-Coverage Annual File	fcann
Full-Coverage Quarterly File	fcqtr
Primary, Supplementary, Tertiary Annual File	pstann
Primary, Supplementary, Tertiary Quarterly File	pstqtr
Full-Coverage Annual Transaction	tran02.otc4ann
Full-Coverage Quarterly Transaction	fcqtr.tran
Primary, Supplementary, Tertiary Annual Transaction	pstann.tran
Primary, Supplementary, Tertiary Quarterly Transaction	pstqtr.tran
Annual Expanded File	expann
Quarterly Expanded File	expqtr

Merged Industrial Research File

A **research** company is one that is no longer considered active/actively traded due to bankruptcy, acquisition or merger, leveraged buyout or because it became a private company. The **Merged Research File** contains companies that have been deleted from the Primary, Supplementary, Tertiary and Full-Coverage *active* files and moved to the *research* files. Annual and Quarterly files are available.

Compustat North America Data Files	FTP File Name
Merged Primary, Supplementary, Tertiary & Full-Coverage Research Annual File	mann.r
Merged Primary, Supplementary, Tertiary & Full-Coverage Research Quarterly File	mqtr.r

Industrial BackData File

The **Industrial BackData File** contains company data for periods prior to those on the current files. Annual back data is displayed from 1950 up to the current 20-year period. Quarterly back data is displayed from 1962 up to the current 48-quarter period. Compustat Business Information File back data is displayed from 1986 up to the current 7-year period. For the specific file information regarding the Business Information Files, please see page 4.

Compustat North America Data Files	FTP File Name
Full-Coverage Annual BackData File (1962-1983)	fcann.back.1
Full-Coverage Annual BackData File (1950-1969)	fcann.back.2
Full-Coverage Quarterly BackData File (1982-1993)	fcqtr.back.1
Full-Coverage Quarterly BackData File (1971-1982)	fcqtr.back.2
Full-Coverage Quarterly BackData File (1962-1973)	fcqtr.back.3
Primary, Supplementary, Tertiary Annual BackData File (1962-1983)	pstann.back.1
Primary, Supplementary, Tertiary Annual BackData File (1950-1968)	pstann.back.2
Primary, Supplementary, Tertiary Quarterly BackData File (1982-1993)	pstqtr.back.1
Primary, Supplementary, Tertiary Quarterly BackData File (1971-1982)	pstqtr.back.2
Primary, Supplementary, Tertiary Quarterly BackData File (1962-1973)	pstqtr.back.2
Merged Primary, Supplementary, Tertiary & Full-Coverage Research Annual BackData File (1961-1978)	mann.r.back.1
Merged Primary, Supplementary, Tertiary & Full-Coverage Research Annual BackData File (1950-1969)	mann.r.back.2
Merged Primary, Supplementary, Tertiary & Full-Coverage Research Quarterly BackData File (1982-1993)	mqtr.r.back.1
Merged Primary, Supplementary, Tertiary & Full-Coverage Research Quarterly BackData File (1971-1982)	mqtr.r.back.2
Merged Primary, Supplementary, Tertiary & Full-Coverage Research Quarterly BackData File (1962-1973)	mqtr.r.back.3

Canadian File

The **Canadian File** contains more than 900 major Canadian industrial companies. Annual, Quarterly and Prices, Dividends, and Earnings (PDE) files are available. Files are available in Canadian currency only.

Compustat North America Data Files	FTP File Name
Canadian Annual File	cdnann
Canadian Quarterly File	cdnqtr
Expanded Canadian PDE File	cdnpde

Compustat Business Information File

The **Compustat Business Information File** is a companion to the Industrial Annual files and contains data that is unique from traditional Compustat file formats. It consists of nine subset files:

- **Segment Company File**
- **Segment Source File**
- **Segment Customers File**
- **Segment Products File**
- **Segment Detail File**
- **Segment Item Value File**
- **Segment NAICS File**
- **Segment Geo Area Codes File**
- **Segment Currency Rate File.**

These subset files contain up to 7 fiscal years of current information for each company. As each new year is added to a file to accommodate newly reporting fiscal years, the earliest year is deleted. Historical back data is available. Current data begins from 1996. Research Current data begins from 1996. BackData data begins from 1981 and Research Backdata data begins from 1981 also.

The **Reference File of SIC Codes** and **Reference File of NAICS Codes** are auxiliary files designed for use in conjunction with the revised Compustat Business Information File. These files are only available in ASCII format.

- **Reference File of SIC Codes** provides a source for the Standard Industrial Classification names and textual description of each code that correspond to the SIC variables included on the Compustat Business Information – NAICS file.
- **Reference File of NAICS Codes** provides a source for the North American Industry Classification System numerical codes and a textual description of each code.

Compustat North America Data Files	FTP File Name
NAICS Reference File	naicsref.c
Business Information – SIC Reference	bifref.c
Segment Company Current	seg.cmpy.c
Segment Company Research Current	seg.cmpyr.r.c
Segment Currency Rate Current	seg.curr.c

Compustat North America Data Files	FTP File Name
Segment Currency Rate Research Current	seg.curr.r.c
Segment Customer Current	seg.cust.c
Segment Customer Research Current	seg.cust.r.c
Segment Detail Current	seg.dtail.c
Segment Detail Research Current	seg.dtail.r.c
Segment Geographical Area Codes Current	seg.geocd.c
Segment Geographical Area Codes Research Current	seg.geocd.r.c
Segment Item Value Current	seg.item.c
Segment Item Value Research Current	seg.item.r.c
Segment NAICS Current	seg.naics.c
Segment NAICS Research Current	seg.naics.r.c
Segment Products Current	seg.prod.c
Segment Products Research Current	seg.prod.r.c
Segment Source Current	seg.srce.c
Segment Source Research Current	seg.srce.r.c
Segment Company Backdata	seg.cmpy.back
Segment Company Research Backdata	seg.cmpy.r.back.c
Segment Currency Rate Backdata	seg.curr.back.c
Segment Currency Rate Research Backdata	seg.curr.r.back.c
Segment Customer Backdata	seg.cust.back.c
Segment Customer Research Backdata	seg.custr.back.c
Segment Detail Backdata	seg.dtail.back.c
Segment Detail Research Backdata	seg.dtail.r.back.c
Segment Geographical Area Codes Backdata	seg.geocd.back.c
Segment Geographical Area Codes Research Backdata	seg.geocd.r.back.c
Segment Item Value Backdata	seg.item.back.c
Segment Item Value Research Backdata	seg.item.r.back.c
Segment NAICS Backdata	seg.naics.back.c
Segment NAICS Research Backdata	seg.naics.r.back.c
Segment Products Backdata	seg.prod.back.c
Segment Products Research Backdata	seg.prod.r.back.c
Segment Source Backdata	seg.srce.back.c
Segment Source Research Backdata	seg.srce.r.back.c

Business Descriptions File

The **Business Descriptions File** contains descriptions for more than 8,500 companies in the Compustat database. The information is compiled by Standard & Poor's analysts and is updated continually.

Compustat North America Data Files	FTP File Name
Business Descriptions – Domestic	dom.bdsc
Business Descriptions – International	gv.bdsc

Daily Fundamentals

Daily updates of more than 200 fundamental financial items are available.

Compustat North America Data Files	FTP File Name
Daily Fundamental File (Odyssey)	odyssey.vendor

Daily Prices

The Daily Prices File is a history of daily high, low and close prices, as well as those data item that effect daily prices. Due to the file structure, the Daily Prices File will have 2 years of pricing data for the production periods January through May – the current year will be year-to-date and the prior year will be a complete year. For the production periods June through December, there will only be year-to-date of data per company.

Compustat North America Data Files	FTP File Name
Daily Prices – Vision	dprice.c

Index Fundamentals

Index Fundamentals allows you to create benchmarks to compare to your target companies and to search out industries that are high performers. Index Fundamental data provides you with fundamental financial data (i.e. Sales, Cost of Goods Sold, etc.), per share data and ratios for the S&P Indexes.

Compustat North America Data Files	FTP File Name
Index Fundamental Annual	idxFundAnn
Index Fundamental Quarterly	idxFundQtr

Pre-2001 S&P Classifications (Economic & Industry Sector File)

Beginning January 1, 2001, the Global Industry Classifications System (GICS) became the official industry classification of Standard & Poor's. Beginning January 1, 2002, the **Economic & Industry Sector File** was updated to correspond to GICS. New Sector codes were added to the file to aid with the transition between GICS and the old S&P Industry and Economic Sector codes. At the same time, several of the previous Industry and Economic Sector Codes were discontinued. [Prior to December 31, 2001, the Economic & Industry Sector File assigned every actively traded company in the Compustat database to one of nine broad economic groups, as well as a more specific industry group as defined by the S&P 1500.] **Note:** Economic and Industry Sector Codes are not parallel to SIC Codes.

Compustat North America Data Files	FTP File Name
Economic & Industry Sectors – Domestic	dom.sector
Industry Sectors – International	gv.sector

Name & Address File

The **Name & Address File** provides the company name and address, as well as the names of the top four officers for all actively traded companies on the Compustat database.

Compustat North America Data Files	FTP File Name
Name & Address File	nameadd.c

Perm Number/CUSIP Cross Reference File

The **Perm Number/CUSIP Cross Reference File** provides a unique, permanent number for all active and research file companies, along with the current CUSIP number.

Compustat North America Data Files	FTP File Name
Pernmo/CUSIP Cross-Reference File – Full File	permxref_full
Pernmo/CUSIP Cross-Reference File – Transaction File	permxref_tran

Trends & Projections

Trends and Projections is a monthly publication written by Standard & Poor's chief economist, David M. Blitzer. This document provides in-depth reviews and analysis of the U.S. economy.

Compustat North America Data Files	FTP File Name
Trends and Projections	trends

Value/Growth File

The **Value/Growth File** classifies all actively traded companies in the Compustat database as either value or growth stocks. The classification is determined by comparing a company's price-to-book ratio to the median price-to-book ratio for its industry sector. If the company's ratio is greater than or equal to the industry median, it is classified as a growth stock. If the company's ratio is less than the industry median, it is classified as a value stock.

Compustat North America Data Files	FTP File Name
Value and Growth File	valgrow

Compustat Prices, Dividends and Earnings (PDE) File

The **Compustat PDE File** is a companion to the Industrial files and contains market information on all Compustat industrial companies and more than 600 industry indexes and composites. Canadian PDE is available in Canadian dollars only.

Compustat North America Data Files	FTP File Name
Expanded PDE – Total Weekly	uspde
Expanded PDE Weekly Transactions	uspde.tran

Compustat Prices, Dividends and Earnings (PDE) Research File

The **Compustat PDE Research File** is an add-on to the Industrial files and contains companies that have been deleted from the active PDE File due to acquisition or merger, bankruptcy, leveraged buyout, or because they became private companies.

Compustat North America Data Files	FTP File Name
Expanded PDE Research	uspde.res

Compustat Bank

Compustat Bank contains data on approximately 600 of the leading United States banking institutions. It is available in both annual and quarterly formats.

Compustat North America Data Files	FTP File Name
Compustat Bank Annual File	bankann
Compustat Bank Quarterly File	bankqtr

Compustat Utility

Compustat Utility contains financial, statistical, and market information on approximately 200 major utilities and 100 subsidiaries of utilities. It is available in both annual and quarterly formats.

Compustat North America Data Files	FTP File Name
Compustat Utility Annual File	utilann
Compustat Utility Quarterly File	utilatr

Changes to the Database

To be added to any Compustat file, companies must meet Securities and Exchange Commission requirements.

Standard & Poor's will collect pro forma data for S&P 1500 and S&P/TSX Composite Index companies that are involved in a merger. Once the resulting company releases a Form 8 and/or a Prospectus, we will add as many years as possible (annual and quarterly data) to a pro forma record. The pro forma data will be collected as a separate company record under the company name with a **-pro forma** suffix (i.e., ABC Company – pro forma). The company will be assigned a psuedo-CUSIP number and the company ticker symbol for the surviving company will have the extension **.p** attached to it (i.e., ABC.p). Only Income Statement, Balance Sheet and Cash Flow data will be collected for these companies. (Market, segment and supplemental data and business descriptions will not be collected for the pro forma company record, but will be collected for the surviving company record.) Once the company has filed a post-merger financial statement (Annual Report, 10-K, Quarterly Report or 10-Q), the pro forma record will be moved to the Research File.

Standard & Poor's adds industrial companies to the Primary, Supplementary, Tertiary File when a company's stock begins trading on the New York, American Stock Exchanges or NASDAQ and we have received a prospectus, quarterly report, and/or annual report has been received. In cases where a company has already been followed, the company can be moved to the Primary, Supplementary, and Tertiary File as soon as it is traded on the ASE or NYSE. These new database additions include a minimum of 2 years of annual data and 2 years of quarterly data.

Companies are added to the Full-Coverage file when a prospectus, quarterly report, and/or annual report is filed with the Securities and Exchange Commission (SEC). These companies include a minimum of 2 years of annual and quarterly data.

Companies are deleted from the industrial files when they have been acquired or merged into other companies. Companies are also deleted when a company files for reorganization under Chapter 11 (Bankruptcy) or Chapter 7 (Liquidation) and have not filed a public financial report in 15 months. Subsidiaries are deleted when they become wholly owned unless they continue to report as separate entities. Although information on deleted companies is no longer available on Compustat active files, users can continue to access historical data on the research files.

Sources of Data

Standard & Poor's uses the most timely, accurate, and informative sources available to update the Compustat database and to provide you the most current information possible. These sources are described below:

Shareholders' Reports	Standard & Poor's receives annual and quarterly reports to shareholders. On an annual basis, the company's annual report is designated as the preliminary source document. On a quarterly basis, both the company's quarterly report and the 10Q are used as the final source documents.
10K and 10Q reports	Corporate information filed with the Securities and Exchange Commission (SEC). Standard & Poor's considers these reports a final source of information.
EDGAR	10Ks and 10Qs, filed electronically with the SEC.
Company contacts	Standard & Poor's maintains an active file of contacts with various corporations. These contacts allow us to clarify information or obtain information not available in shareholders' reports.
Data Resources, Inc.	Canadian prices, dividends, shares-traded, and adjustment factor data for U.S. industrial and non-industrial companies.
FT Interactive Data	Prices, dividends, shares-traded, and adjustment factor data for U.S. industrial and non-industrial companies. Also provides ticker symbols and CUSIP information, along with company name changes.
NASDAQ	Market data on major National Association of Securities Dealers Automated Quotient (NASDAQ) system companies.
Uniform Statistical Reports	Detailed financial information on electric, utility, and gas companies and is often used in conjunction with the shareholders' report.
Standard & Poor's publications	Standard & Poor's uses several Standard & Poor's publications in conjunction with shareholders' reports, including <i>Corporation Stock Guide</i> , <i>Dividend Records</i> , and <i>Corporation Records</i> . The <i>S&P Corporation Stock Guide</i> provides market information for certain NASDAQ and listed companies. The <i>S&P Dividend Records</i> are used to collect information about stock splits and dividends. The <i>S&P Corporation Records</i> provide additional information about companies.
Fortune	Used to find constituents of the Fortune 500 and Fortune Service 500, as well as a breakdown of the Fortune Service 500 into eight groups based on industry.
S&P Ratings Research Department	Source for ratings changes and new issue ratings on senior bonds, subordinated bonds, and commercial paper.
S&P Index Products Division	Source for finding which companies are the constituents of the S&P 100, S&P 400 MidCap, S&P 600 SmallCap and S&P 500 indexes, as well as an industry breakdown.
S&P CUSIP	Provides CUSIP numbers for companies on the database.

Compustat Documentation

Complete, professional product documentation is included with your Compustat North America subscription. In addition to this *User's Guide* and the Standard & Poor's Compustat *Technical Guide*, you will receive regular client communications including changes to technical specifications and product enhancements.

What's in this Guide?

This guide is primarily intended for Compustat North America users. Included are data definitions, financial statements, formulas and footnotes.

Contents	Complete table of contents for this guide.
Chapter 1 Introduction	Brief overview of Standard & Poor's Compustat North America, its documentation and important telephone numbers for Customer Support and the Corporate Offices.
Chapter 2 Understanding the Compustat North America Database	Information on data retrieval techniques; descriptions of annual, quarterly, historical, and restated data; ways of using Compustat North America File Transfer Protocol (FTP) products; descriptions of time periods; and Compustat North America product data comparability.
Chapter 3 Financial Formulas	Predefined formulas and calculations using Compustat North America data you can use. These also provide you with a springboard to create your own calculations.
Chapter 4 Financial Statements	Listed under major classifications including Balance Sheet, Income Statement and Statement of Cash Flows, this chapter provides specific data items within their particular financial statement formats. Supplementary and other items are classified by applicability to a particular statement or data type.
Chapter 5 Data Definitions	Alphabetical listing of annual, quarterly, and variable Compustat North America data items along with their definitions. Integrated within the chapter are items from the Compustat Prices, Dividends, and Earnings (PDE), Compustat Business Information and Daily Fundamental files.
Chapter 6 Footnotes	Each definition begins with a table specifying the annual and quarterly data item number, the type of units (i.e., millions of dollars) and the earliest annual and/or quarterly data availability for this item. Time period of data availability for a company is dependent upon when that company was added to the database and/or when the data item itself was first added to the database.
Chapter 7 Combined Data Items	Descriptions of each of the Compustat North America footnotes, which provide supplemental information to financial data of specific companies.
Chapter 8 Reference	Provides listings of data items that companies may combine with other data items when reported.
	Lists of annual, quarterly and variable Compustat North America data items; Daily Fundamental data items; Name and Address file; Permanent Number/ CUSIP Cross Reference file; state, county, and country codes; ISO Country codes; GICS codes and S&P indexes.

Customer Support

Standard & Poor's is renowned for its commitment to product quality and customer service. Any time you have questions about Compustat data or a file format, you will find our Customer Support Center to be an important resource.

Staffed by a team of dedicated professionals, our Customer Support Center can assist you any time between 6 a.m. and 6 p.m. (MST), Monday - Friday, at **800.523.4534**. To direct your call more efficiently, our toll-free customer phone line is menu-activated. If you are calling our Customer Support Center on a touch-tone phone, press **2** for assistance.

Important Telephone Numbers

- Customer Support: Clients in the US & Canada 800.523.4534
Clients in Mexico 01.800.288.2872, after the prompt, dial 800.523.4534
- Customer Support FAX 303.721.4432
- Sales or Billing Inquiries 800.525.8640
- International clients can call our London office: 44.20.7826.8580
or our Hong Kong office: 852.2532.8030
or our Tokyo office: 81.3.3593.8681
- International FAX (London) 44.20.7826.8570

Standard & Poor's Offices:

Americas:

Headquarters 212.438.3200
New York City, NY www.standardandpoors.com

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852.2532.8039

London 44.20.7826.8580
44.20.7826.8570

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Sales Offices:

Boston, MA

800.523.2763

Philadelphia, PA

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Chicago, IL

800.356.8552

San Francisco, CA

800.237.8552

New York, NY

866.276.1487
212.438.3339

Toronto, Canada

416.507.2500
416.507.2507

Ordering Compustat Products

You can order Compustat products by calling your Standard & Poor's Account Representative or the Customer Support Center at **800.523.4534**. If you are a new customer, please specify your FTP requirements to include the following information:

- Type of computer or operating system
- Format (IBM 360/370 General or ASCII)
- Files you want to order
- Cut-off date or automatic file format delivery
- Your company's shipping address and contact phone number

Production Schedule

Compustat North America data is delivered by File Transfer Protocol (FTP). We master files each Thursday and on the last trading day of each month. If the last trading day falls on a Monday or Tuesday, Standard & Poor's does not master files on Thursday of that week. In addition, normal production schedules are altered during weeks containing national holidays. A copy of the FTP delivery schedules can be found on our Customer Support web site at <http://support.compustat.com>.

All commercial customers receive 12 updates for each file leased per contract year. You can work with your Account Representative or a Customer Support representative to select a delivery schedule that accommodates your particular needs. In some instances, you may receive more than 12 updates during a particular year due to your delivery schedule.

The following table indicates the frequency of production:

File	Daily	Weekly	Monthly	Month-end	Annual
Primary, Supplementary, Tertiary		✓		✓	
Full-Coverage		✓		✓	
Expanded Files		✓		✓	
Canadian (\$CAN)		✓		✓	
Research ¹			✓		
Business Descriptions		✓		✓	
Compustat Business Information		✓		✓	
Economic & Industry Sector		✓		✓	
Daily Fundamentals ²	✓				
Daily Price	✓				
Name & Address ³			✓		
Compustat Prices, Dividends, and Earnings (PDE)		✓		✓	
Compustat Prices, Dividends, and Earnings (PDE) Research ¹			✓		

¹ 3rd production of each month

² Produced Tuesday-Saturday

³ Second production of each month

File	Daily	Weekly	Monthly	Month-end	Annual
Compustat (Bank)	✓		✓		
Compustat (Utility)	✓		✓		
Reference File of SIC Codes ⁴				✓	
Reference File of NAICS Codes					✓
Trends & Projections	✓		✓		
Value/Growth	✓		✓		
Perm Number/CUSIP Cross Reference	✓		✓		

Subscription Agreement

With regard to FTP delivery, in addition to your current set of files, you may retain a backup set of files from the previous production cycle. Within 30 days of delivery of the new files, please purge the older set of files.

Per your subscription agreement, Standard & Poor's and/or its third-party suppliers own all proprietary rights and interests in the Compustat & S&P Databases. If you discontinue your subscription, all Compustat data, information and related documentation must be deleted from the databases in your data storage facilities.

⁴ Produced during first calendar quarter of year

Understanding the Compustat North America Database

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In this chapter...

Standard & Poor's Compustat North America applications include financial analysis, as well as investment and portfolio management. The more broadly based the use of Compustat within your organization, the greater will be the return on your investment in the service. To obtain the best possible results, users must have staff with expertise in the areas of financial analysis, quantitative methods, and computer programming.

Data Retrieval Techniques

To best accommodate data retrieval, you or your programming staff should have a basic understanding of the concepts involved in Compustat North America data and file design. You or your programming staff should also be familiar with the specific formats used before programming.

This manual contains information that applies to both financial analysts and programmers. The *Standard & Poor's Compustat Technical Guide* contains technical programming specifications for IBM 360/370 General and Character ASCII file formats.

Screening for Financial Criteria

You can form company groups by screening the database for specific company data. Criteria for companies can be determined from your own investment concepts and objectives. For example, you can form company groups by applying concepts such as Price/Earnings Ratio, Dividend Yield, Operating Profit Margin, After-tax Margin, or Return on Equity, and then defining an acceptable range for the results.

Selecting Companies

Select companies on either an individual company or group basis.

Selecting Individual Companies

Most users select companies on the basis of industry groups, stock exchange(s), an S&P Index, or specific financial criteria. You can also select individual companies by industry and/or company number.

Selection by Specific Groups

Extract groups of companies from the Industrial Annual and Quarterly files by checking each company for specific codes. The following list identifies these groups. Refer to **Chapter 5, Data Definitions**, for full lists of these codes.

Files	The File Identification Code identifies the companies on specific Compustat files. For example, to identify companies on the Primary Industrial file, check the File Identification Code for a 01 or 11. Supplementary file companies can be extracted by checking for a 04, and Tertiary file companies can be selected by checking for 03.
Stock Exchanges	The Exchange Listing (ZLIST) and S&P Major Index Codes identify companies on a specific stock exchange. For example, to identify companies listed on the New York Stock Exchange, check the Exchange Listing Code for a 01, 02, 03, 04, or 10.
S&P Index Companies	Both the File Identification Code and Exchange Listing and S&P Major Index Code identify companies comprising specific S&P Indexes. To identify companies comprising the S&P 500 Index, check the S&P Index constituent markers or the Exchange Listing Code for a 01, 02, 03, 10, 11, 12, 13, 14, 15, 16, 17, 18, 21, 22, 23, or 24. To identify companies comprising the S&P Industrial Index, check the S&P Index constituent markers or the Exchange Listing Code for a 01, 11, 15, or 21. To identify companies comprising the S&P Utilities Index, check the Exchange Listing Code for a 02, 12, 16, or 22. To identify companies comprising the S&P Transportation Index, check the Exchange Listing Code for a 03, 13, 17, or 23. To identify companies comprising the S&P Financial Index, check the Exchange Listing Code for a 10, 14, 18, or 24.
Industries	The North American Industrial Classification System (NAICS) codes identify companies according to economic, subsector and industry groups. For example, to identify companies in Fabricated Structural Metal Manufacturing, check the NAICS code for the number 332312. The Global Industry Classification Standard (GICS) codes classify companies according to their economic sector. These economic sectors are further divided into industry groups, industries and sub-industries.

Terminology

The following is a list of some terms you may find in this User's Guide:

Compustat Business Information Files	The Compustat Business Information Files are companions to the Industrial Annual files and consist of 2 auxiliary files and 9 subset files: the Reference File of SIC Codes , Reference File of NAICS Codes , Segment Company File , Segment Source File , Segment Customers File , Segment Products File , Segment Detail File , Segment Item Value File , Segment NAICS File , Segment Geo Area Codes File and Segment Currency Rate File . Historical back data is available.
	The Reference File of SIC Codes and Reference File of NAICS Codes are auxiliary files designed for use in conjunction with the Compustat Business Information File. These files are only available in ASCII format. The Reference File of SIC Codes provides a source for the Standard Industrial Classification (SIC) names that correspond to the SIC variables included on the Compustat Business Information – Segment NAICS file. The Reference File of NAICS Codes provides a source for the North American Industry Classification System (NAICS) codes and a textual description of each code included on the Compustat Business Information – Segment NAICS file.
Calendar year	A period of one year beginning with January 1 and ending with December 31.
Combined figure data code	Indicates that data for an item is combined with another data item.
Company descriptor (Quarterly)	Data that describes a company, such as a CUSIP Issuer Code, Stock Ticker Symbol and Company Name. These items are not identified by item numbers. This data category is not referenced on the Industrial Annual file.
FASB	Acronym for Financial Accounting Standards Board. Compustat North America definitions may often refer to particular statements issued by FASB that may affect reporting of certain items.
Fiscal year	An accounting period of 12 months. Fiscal years do not necessarily correspond to calendar years.

Footnotes	The footnote system for Compustat North America supplies supplemental information to the financial data of specific companies. Two-character footnote codes indicate that the data for a fiscal year reflects a change from previous years' data due to an accounting change, discontinued operations and/or acquisition, that a particular data item is inconsistent with the Standard & Poor's definition due to the company's method of reporting, or the accounting method used by companies in calculating certain key items such as accumulated depreciation, inventories, and earnings per share for the financial statements.
GICS	Acronym for Global Industry Classification Standard codes. These codes are a result of a collaboration between Standard & Poor's and Morgan Stanley Capital International and are based upon a hierarchy of economic sectors, which can be further divided into industry groups, industries and sub-industries. Economic sectors have a two-digit identification code, industry groups have a four-digit identification code, industries have a six-digit identification code and sub-industries have an eight-digit identification code.
Index	A weighted composite of companies.
Issue	A security traded on a public exchange. A company may have one or multiple issues.
NAICS	Acronym for North American Industrial Classification System. These 6 digit codes identify company economic activity, subsector and industry information.
Period Descriptor (Quarterly)	Data that describes time-period data, such as Data Year, Data Quarter, Report Date of Quarterly Earnings, and Format Code (Statement of Cash Flows). Additionally you'll find S&P debt ratings in period descriptors. These items are not identified by item numbers. This data category is not referenced on the Industrial Annual file.
Research companies	Data is no longer collected for these companies for reasons such as merger, acquisition, and bankruptcy, etc.
SFAS	Acronym for Statement of Financial Accounting Standards. These are ruling(s) issued by the Financial Accounting Standards Board.
SIC	Acronym for Standard Industrial Classification. These four-digit codes identify the principal products manufactured or major services provided by each company.

Standardization	Compustat data is standardized to ensure consistency and accurate comparisons of information across companies and across time. For example, comparing sales figures published in annual reports can be misleading if some companies report sales figures that include excise taxes and others that exclude excise taxes. In Compustat, “Sales” always excludes excise taxes so that you accurately compare data that is undistorted by different reporting methods.
Ticker symbol	Letters and/or numbers that identify a security for trading purposes.
Variable data item	These data items are not identified by item numbers. Variable items are classifications of annual data items, which are not assigned an item number. Variable data items can also be categorized as company descriptors or period descriptors on the quarterly file. See the definitions for Company descriptor and Period descriptor.

Accessing Annual Data

Calendar Year Data

Standard & Poor's Compustat North America carries many annual market data items (including high, low, and close prices and shares traded) on a calendar year (January through December) rather than a fiscal year basis. The calendar year basis allows you to compare market data among companies based on a particular point in time.

These calendar year items are adjusted for stock splits and dividends that occur at the end of a company's fiscal year and calendar quarter. The cumulative adjustment factor allows you to evaluate market data on a comparable basis.

New Data Years

Compustat formats present a maximum of 20 years of annual data. During the third calendar quarter of each year, a new data year is added and the earliest year is deleted from these files and added to the Compustat Historical files. This occurs at the August month-end production. Advance notification is given to clients when the addition of a new year is pending.

Compustat Business Information Files formats present 7 years of information per company, when available. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted and added to the respective Business Information BackData files.

Consecutive years of information are available for companies if the data is publicly available. The number of years of data each company depends on the amount of information that is available to Standard & Poor's.

Accessing Quarterly Data

New Data Quarters

During the first production in July, four new quarters of data are added to the quarterly files. The oldest four quarters are then removed from the quarterly files and added to the BackData file.

Fiscal Quarters

Compustat formats present a maximum of 48 quarters of quarterly data on a fiscal quarter basis. To determine whether quarterly data reflects a fiscal year change, check the period descriptor *Fiscal Year-end Month of Data*.

To make accurate financial analyses, you must understand the concept of current fiscal quarters. The following examples illustrate the months and fiscal quarters for May, June, and December fiscal year companies.

Example

For a May (05) fiscal year company, the fiscal quarters for Fiscal Year 1999 would be comprised of the following months:

Months	Fiscal Year	Fiscal Quarter
June, July, and August 2001	2001	1
September, October, and November 2001	2001	2
December 1999, and January and February 2002	2001	3
March, April, and May 2002	2001	4

Example

For a June (06) fiscal year company, the fiscal quarters for Fiscal Year 1999 would be comprised of the following months:

Months	Fiscal Year	Fiscal Quarter
July, August, and September 2000	2001	1
October, November, and December 2000	2001	2
January, February, and March 2001	2001	3
April, May, and June 2001	2001	4

Example

For a December (12) fiscal year company, the fiscal quarters for Fiscal Year 1999 would be comprised of the following months:

Months	Fiscal Year	Fiscal Quarter
January, February, and March 2001	2001	1
April, May, and June 2001	2001	2
July, August, and September 2001	2001	3
October, November, and December 2001	2001	4

Calendar Quarters

A Compustat North America calendar quarter indicates the period in which a fiscal quarter ends. Calendar quarters are determined based on the **ending month** of each fiscal quarter. The months included in each calendar quarter are:

Calendar Quarter	Calendar Months
1	February, March, April
2	May, June, July
3	August, September, October
4	November, December, January

Examples:

- For a company that ends its fiscal year in December (12), the fourth fiscal quarter (comprised of October, November and **December**) corresponds to the fourth calendar quarter. The first fiscal quarter (comprised of January, February and **March**) corresponds to the first calendar quarter. The second fiscal quarter (comprised of April, May and **June**) corresponds to the second calendar quarter. The third fiscal quarter (comprised of July, August and **September**) corresponds to the third calendar quarter.
- For a company that ends its fiscal year in August (08), the fourth fiscal quarter (comprised of June, July and **August**) corresponds to the third calendar quarter. The first fiscal quarter (comprised of September, October and **November**) corresponds to the fourth calendar quarter. The second fiscal quarter (comprised of December, January and **February**) corresponds to the first calendar quarter. The third fiscal quarter (comprised of March, April and **May**) corresponds to the second calendar quarter.
- For a fiscal year ending in June (06), the fourth fiscal quarter (comprised of April, May and **June**) corresponds to the second calendar quarter. The first fiscal quarter (comprised of July, August and **September**) corresponds to the third calendar quarter. The second fiscal quarter (comprised of October, November and **December**) corresponds to the fourth calendar quarter. The third fiscal quarter (comprised of January, February and **March**) corresponds to the first calendar quarter.

Historical and Restated Annual Data

Compustat North America annual files provide both historical and restated data. The historical presentation allows analysts to evaluate a company's actual performance in relation to market data (market data is never restated). The historical data series includes Income Statement items, Balance Sheet items, Statement of Cash Flows items, pension items, and supplementary data.

The restated data series allows analysts to compare current years with prior years that have been restated for mergers or acquisitions, accounting changes or discontinued operations. Restated data is collected from summary presentations reported by the company. Compustat provides up to 10 years of restated data and presents prior years as Not Available. The restated data series contains the most commonly reported Income Statement and Balance Sheet items.

The Business Information Files allow Segment clients to review annual historical restated segment data. The restated information is significant when a company has had a complete change to their segment reporting. Segment clients will get two years with each source year when data is restated.

Example

Three years of data are presented with each source year. When the Source Year does not match the Data Year, the information presented in that record will be Restated Data.

Source Year	Source Fiscal Year-end Month	Data Year	Data Fiscal Year-end Month
2001	12	2001	12
2001	12	2000 (Restated)	12
2001	12	1998 (Restated)	12
2000	12	1999	12

Restated Quarterly Data

Compustat North America quarterly files provide data on a restated basis. This presentation allows analysts to determine financial trends, growth rates, and year-to-year changes using data that is reported on a comparable basis. Additionally, with the restructuring of the Business Information Files, restated quarterly segment data will also be available.

When a company reports for a new quarter and at the same time reports different data than originally reported for the corresponding quarter of the prior year, that data for the corresponding quarter of the prior year is updated and said to be restated. These restatements can be due to such things as mergers, acquisitions, discontinued operations and accounting changes.

Restatements tend to affect 12-month moving earnings per share items for prior quarters in that from one to three quarters of a four-quarter total may contain restated data, whereas the other quarters may not. A similar situation occurs when a company reports in a manner which includes either six, nine or twelve months of an acquisition or excludes either six, nine or twelve months of discontinued operations in a particular quarter. This will tend to overstate or understate certain 12-month moving earnings per share data. In these cases a footnote, which indicates the amount and type of data either included or excluded, will be applied to the Sales figure (i.e., CA footnote designates that 6 months of a merger or acquisition is included). When a company changes its fiscal year, both the current and prior years are restated on the quarterly files. Annual data is not restated for the prior year. If the company issues an annual report covering less than nine months on its new fiscal year basis, only Balance Sheet data is collected. Income Statement data contains *Not Available* data codes.

The following examples illustrate how restated data is collected.

No Restatement If no restatement occurs, the quarterly files reflect historical information.

Restatement at First Quarter When an accounting change, acquisition or discontinued operation occurs in the first quarter, the first quarter of the prior year is adjusted to make it comparable with the current year's data.

at Year – end 2001			at 1st Qtr 2002			(restated from 01-1)
2001	1st Qtr	50	2001	1st Qtr	40	
2nd Qtr	75		2nd Qtr	75		
6 Mos	125		6 Mos	125		
3rd Qtr	60		3rd Qtr	60		
9 Mos	185		9 Mos	185		
4th Qtr	35		4th Qtr	35		
12 Mos	220		12 Mos	220		
			2002	1st Qtr	30	

Restatement at Second Quarter When an accounting change, acquisition, or discontinued operation occurs in the second quarter, the first quarter of the current year and the first and second quarters of the prior year are adjusted. The adjustment to the first quarter data is made by subtracting second quarter data from six months' data. Similar treatment occurs in the corresponding quarters of the prior year.

at 1st Qtr 2002			at 2nd Qtr 2002			
2001	1st Qtr	50	2001	1st Qtr	40	(restated from 01-2)
	2nd Qtr	75		2nd Qtr	20	(restated from 01-2)
	6 Mos	125		6 Mos	60	
	3rd Qtr	60		3rd Qtr	60	
	9 Mos	185		9 Mos	185	
	4th Qtr	35		4th Qtr	35	
	12 Mos	220		12 Mos	220	
2002	1st Qtr	30	2002	1st Qtr	60	(restated from 01-2)
				2nd Qtr	25	
				6 Mos	85	

Restatement at Third Quarter When an accounting change, acquisition or discontinued operation occurs in the third quarter, the second quarter of the current year and the second and third quarters of the prior year are adjusted. Subtracting third quarter data from nine months' data makes the adjustment to the second quarter. Similar treatment occurs in the corresponding quarters of the prior year.

at 2nd Qtr 2002			at 3rd Qtr 2002			
2001	1st Qtr	50	2001	1st Qtr	50	
	2nd Qtr	75		2nd Qtr	100	(restated from 01-3)
	6 Mos	125		6 Mos	150	
	3rd Qtr	60		3rd Qtr	50	(restated from 01-3)
	9 Mos	185		9 Mos	200	
	4th Qtr	35		4th Qtr	35	
	12 Mos	220		12 Mos	220	
2002	1st Qtr	60	2002	1st Qtr	60	
	2nd Qtr	25		2nd Qtr	50	(restated from 01-3)
	6 Mos	85		6 Mos	110	
				3rd Qtr	25	
				9 Mos	135	

**Restatement at
Fourth Quarter**

When an accounting change, acquisition or discontinued operation occurs in the fourth quarter, the third quarter of the current year is adjusted. Subtracting fourth quarter data from 12 months' data makes the adjustment to the third quarter. The prior year is not adjusted unless the restatement from a prior quarter is already in progress.

at 3rd Qtr 2002			at Year – end 2002		
2001	1st Qtr	50	2001	1st Qtr	50
	2nd Qtr	75		2nd Qtr	75
	6 Mos	125		6 Mos	125
	3rd Qtr	60		3rd Qtr	60
	9 Mos	185		9 Mos	185
	4th Qtr	35		4th Qtr	35
	12 Mos	220		12 Mos	220
2002	1st Qtr	60	2002	1st Qtr	60
	2nd Qtr	50		2nd Qtr	50
	6 Mos	110		6 Mos	110
	3rd Qtr	25		3 rd Qtr	40 (restated from 01-4)
	9 Mos	135		9 Mos	150
				4 th Qtr	100
				12 Mos	250

**Restatement in
Progress Fourth
Quarter**

If another restatement is already in progress when fourth quarter occurs, the third quarter of the current year and the third and fourth quarters of the prior year are adjusted. Subtracting fourth quarter data from 12 months' data makes the adjustment to the third quarter. Similar treatment occurs in the corresponding quarters of the prior year. However, data in the third quarter of the prior year is distorted because it contains the 12 months' effect of the new restatement.

at 3rd Qtr 2002			at Year – end 2002		
2001	1st Qtr	50	2001	1 st Qtr	50
	2nd Qtr	75		2nd Qtr	50 (restated from 01-3)
	6 Mos	125		6 Mos	150
	3rd Qtr	60		3 rd Qtr	100 (includes effects of both restatements)
	9 Mos	185		9 Mos	250
	4th Qtr	35		4th Qtr	50 (restated from 01-4)
	12 Mos	220		12 Mos	300
2002	1st Qtr	60	2002	1st Qtr	60
	2nd Qtr	50		2nd Qtr	50
	6 Mos	110		6 Mos	110
	3rd Qtr	25		3rd Qtr	40 (restated from 01-4)
	9 Mos	135		9 Mos	150
				4 th Qtr	100
				12 Mos	250

Restatement in Subsequent Quarters As the next fiscal year reports, each quarter is adjusted in turn to reallocate the effect of the restatement through all four quarters of the prior year. The adjustment is made to the first quarter of the prior year by subtracting the sum of restated first quarter and original second quarter from six months' data.

(with 3rd Qtr restatement)			at 1st Qtr 2002			
at Year – end 2001			2001	1st Qtr	60	(restated from 01-1)
2001	1st Qtr	50		2nd Qtr	50	(restated from 01-1)
				6 Mos	150	
				3rd Qtr	50	
				9 Mos	200	
				4th Qtr	35	
				12 Mos	220	
			2002	1st Qtr	30	

Specific Uses for Compustat North America

Compustat North America is a valuable research tool that can be used to identify relationships between companies, industries, the market and the economy. This comprehensive database provides the flexibility to develop your own computer programs to calculate ratios and growth rates, prepare portfolio reports, screen the database for specific criteria and apply advanced analytical concepts to the raw data.

Although Compustat North America is very broad in scope, the following information highlights a few of its financial applications:

Comparative Analysis

Managers can develop spreadsheets to compare their company's profitability, financial risk and growth with that of their competitors.

Corporate Planning

Corporate planners can identify new business opportunities by comparing their company's results with those of corporations with different product and business lines. The ability to screen on Compustat data allows users to focus on specific data to determine whether participation in a potential product or business area would be best accomplished by acquisition, merger or start-up.

Divestiture

Company decision-makers can easily identify potential buyers for operations, divisions or businesses that they want to divest and determine another company's ability to purchase.

Portfolio Management

Portfolio managers and corporate executives responsible for overseeing employee plans can produce studies of portfolio characteristics (such as risk, return and beta) including comparisons to major market indexes such as the S&P 500.

Marketing Managers	Marketing managers can screen the database for potential customers. In addition, company financial characteristics can be identified for use in marketing strategy.
Merger/Acquisition – Defense	Managers can evaluate their company's vulnerability to takeover. By comparing their company's financial characteristics with others in the same industry (and with companies recently involved in unfriendly takeover attempts), managers can develop contingency plans to deal with potential takeovers.
Merger/Acquisition – Offense	Decision-makers seeking company growth through merger or acquisition can determine financial characteristics that make a candidate desirable and then identify companies exhibiting those characteristics. In addition, managers can compute book and market values and identify the most beneficial terms to offer acquisition candidates.
Securities Analysis	Securities analysts can prepare reports with a greater degree of detail and clarity. Users performing company financial and stock performance analyses and company-to-industry comparisons can benefit from the extensive data available on Compustat.

Specific Uses for the Compustat Prices, Dividends and Earnings (PDE) File

Perhaps the single most valuable asset of the Compustat Prices, Dividends and Earnings (PDE) File is the possibility for mass manipulation of market data and identification of Standard & Poor's Index constituents. This enables you to apply many quantitative tools to the data.

Most PDE file users find that the first step is to write a program that provides a formatted printout (dump) of each of the data items for each year. This is valuable in individual company analysis, as well as for checking the calculated results of other, more sophisticated programs.

You may want to begin by generating some routine reports on individual companies. You may wish to include the actual PDE file data items along with calculated results on these reports. It is relatively simple to produce various ratios, calculate growth rates, screen through the data for various criteria and prepare rudimentary reports on portfolio performance.

Beyond generating initial reports, the PDE file offers untold benefits to subscribers wanting to apply increasingly advanced analytical and quantitative techniques to the data.

The ultimate use of the PDE files is as a research tool for uncovering the characteristics of and the relationships between companies, industries, the market, and the economy. Here are just a few illustrations of how these files can be put to use:

- ❑ Retrieve "raw" source data for individual companies.
- ❑ Generate ratios and market data on individual companies.

- Calculate industry composites on an aggregate or relative basis.
- Perform industry comparison studies indicating the relative position of individual companies within industries and the relative performance of different industries. This affords you with the opportunity to compare industry characteristics such as growth rates, yields, and price/earnings ratios with those of other industries, with the S&P 500, with other composites, and with those of individual companies within the industry.
- Use the PDE file to screen for certain criteria. For example, the computer can readily identify all companies with a given growth in earnings per share over the last five years or a given return on book value. Additionally, multiple screens can be performed in succession to “filter” out those companies passing all screens.
- Apply regression analysis to generate various growth rates and stability indexes.
- Utilize the PDE file in the area of portfolio performance evaluation and portfolio selection. In this connection, it provides the necessary data and company coverage required for beta studies.
- Screen on GICS codes
- Identify companies in specific Standard & Poor's Industries

Specific Uses for the Compustat Business Information File

The Compustat Business Information File provides segment information on companies found on the Compustat North America Primary, Supplementary, Tertiary and Full - Coverage files.

Beginning February 2000, the concepts of industry and geographic segments were replaced by “operating” segments as defined by the company’s management. These can be defined by product, service, market, customer base, geography, divisions, subsidiaries, etc. The format that Standard & Poor’s uses enables us to provide an unlimited number of operating segments, unlimited number of North American Industry Classification System (NAICS) codes per segment and information about the type of segment reporting. The revised Compustat Business Information Files will provide Product and Customer information and Historical and Restated data.

Segment Classifications

The following classifications contain the Segment Ids, Segment Names, Descriptions and other information specific to each segment.

- Segment Company
- Segment Source
- Segment Detail
- Segment Products
- Segment Customers
- Segment Item Value

- Segment NAICS
- Segment Geographic Area Codes
- Segment Currency Rate

The Record lengths for each segment file are:

- Segment Company 369 bytes
- Segment Source 78 bytes
- Segment Detail 2321 bytes
- Segment Customers 154 bytes
- Segment Products 693 bytes
- Segment Item Value 842 bytes
- Segment NAICS 52 bytes
- Segment Geographic Area Codes 46 bytes
- Segment Currency Rate 84 bytes

Segment Type can have the following values:

- BUSSEG (Business Segment)
- GEOSEG (Geographic Segment)
- OPSEG (Operating Segment – mixed business and geographic)
- STSEG (State Segment)

Geographic Segment Type can have the following values:

- 1 = Total
- 2 = Domestic
- 3 = Nondomestic

Operating Segment Type can have the following values:

- OPER (Operating)
- DIV (Divisions)
- GEO (Geographic)
- MARKET (Market)
- PD_SRVC (Products & Services)

The Business Information Files can be used for a variety of purposes, including:

Business Segment

Analyze the unique business of a specific company or similar business of a group of companies.

Geographic Segment

Review and analyze a company's exposure in both domestic and foreign markets and evaluate the company's dependence on foreign sales.

Operating Segment

Analyze a company's activities in comparison to other companies in a segment area(s) that is a hybrid of business and geographic types.

State Segment

Research the domestic activity of a North American company particular to the United States and Canada.

Segment North American Industry Classification System (NAICS) File

Provides new comparability statistics about business activity across North America.

Compustat Business Information Files

An unlimited number of different segment types, both historical and restated, can be reported for the following items:

- Net Sales
- Operating Income Before Depreciation
- Depreciation and Amortization
- Operating Income After Depreciation
- Capital Expenditures
- Identifiable/Total Assets
- Equity in Earnings
- Investments at Equity
- Employees
- Research and Development
- Order Backlog
- Export Sales
- Intersegment Eliminations
- Pretax Income

- Income Before Extraordinary Items
- Net Income
- Operating Profits

Within each Segment Type (i.e., Geographic and Business Segment), the codes are consistent which allows for an easy comparison of a segment area across years within one company or across companies.

Segment Products File

- Product Identifier
- Product Name
- NAICS Code for Each Product
- External Revenues
- Segment Link – Segment Type
- Segment Link – Segment Identifier

Segment Customers File

- Customer Identifier
- Customer Type
- Customer Name
- Customer Revenues
- Geographic Area Code
- Geographic Area Type
- Segment Link – Segment Type
- Segment Link – Segment Identifier

NAICS codes for each operating segment

Specific applications include:

- Provide a perspective on the businesses in which the corporation is involved
- Allow the analyst to review the company's businesses over time and evaluate their performance

- Screen all companies and identify companies operating in particular industry segments
- Assist in the identification of acquisition candidates
- Identify the dependence of a company on a limited number of customers

Suggested ratios:

- Sales for each segment as a percent of the total company sales – isolates businesses that are growing versus businesses that indicate some deterioration, when reviewed over five years
- Year-to-year change in segment sales – can be performed for the individual segments of one company or for a group of companies competing in the same business
- Operating income for each segment as a percent of total operating income – indicates segments that are significant contributors to profitability
- Year-to-year change in segment operating income
- Segment operating income as a percent of segment sales – review margins of competitors' businesses and businesses of acquisition candidates
- Return on Assets (segment operating income as a percentage of segment assets)

Ratios such as these and an analysis of items such as depreciation, capital expenditures, and research and development expense can provide a valuable insight into the businesses of a company.

Notes: Footnotes: The footnotes are important for correct use of the Segment Item Value file because they identify reporting differences with the annual Compustat files. For example, the inclusion of excise taxes, intercompany sales or an unconsolidated subsidiary is footnoted. There are six footnotes that are still being collected. Of those only two are unique to the Business Information File data (EN and UA). See *Chapter 6, Footnotes*, in this guide for a complete list of footnotes in alphabetical order.

Totals: On June 30, 1997, the Financial Accounting Standards Board (FASB) issued the pronouncement for the *Statement of Financial Accounting Standards No. 131, Disclosure about Segments of an Enterprise and Related Information* (SFAS 131). The statement establishes the standards for the way companies will report information related to operating segments in their annual and interim financial reports and supersedes SFAS 14. When using company totals (such as total sales, total operating income), it is advisable to total the items for the individual segments rather than use the annual COMPUSTAT files. SFAS 131 has elected to make the new reporting more relevant than consistent or reliable. It specifically states, "both relevance and comparability will not be achievable in all cases, and audit systems should be the overriding concern." Because FASB has determined that internal performance and audit systems will be the source for the new segment data, this data will not need to reconcile to the consolidated statements. Therefore, there are situations where the total of the operating segments does not equal the annual file figure.

Segment NAICS File

In 1997, the Office of Management and Budget (OMB) elected to adopt the North American Industry Classification System (NAICS) for the United States to replace the 1987 Standard Industrial Classification (SIC) for statistical purposes. NAICS will provide a consistent framework for the collection, tabulation, presentation and analysis of industrial statistics used by government agencies, academics and researchers, the business community and the public. NAICS is based on the production-oriented concept, which means that establishments using the same production processes are grouped together. The system strives for compatibility with the two-digit level of the International Standard Industrial Classification of All Economic Activities (ISIC) of the United Nations.

The Segment NAICS file is a subset file of the Business Information File and provides unlimited North American Industry Classification System (NAICS) codes for each of the companies currently in the COMPUSTAT database. The NAICS codes are intended to cover the entire field of economic activities: agriculture, forestry, fishing, hunting and trapping; mining; construction; manufacturing; transportation, communication, electric, gas and sanitary services; wholesale and retail trade; finance, insurance and real estate; personal, business, repair and other services; and public administration.

NAICS employs a 6-digit coding system where the first two digits designate the sector, the third digit designates the subsector, the fourth digit designates the group, the fifth digit represents the NAICS industry and the sixth digit designates the individual country-level national industries. There are 20 sectors, 96 sub-sectors, 311 industries and 721 lower level industries.

NAICS codes can be used in a variety of screen and company identification applications:

Corporate Planning

- Identification of potential suppliers of a particular product
- Evaluation of the degree of concentration within an industry
- Analysis of the horizontal and/or vertical integration within a company
- Identification of competitors for particular products or services

Marketing

- Selection of companies in a particular line of business for a targeted sales campaign

Acquisition/Divestiture Analysis

- Identification of companies in specific industries that would be potential acquisition candidates due to complementary product lines
- Identification of companies that may be potential buyers for a division or subsidiary to be divested

Security Selection

- Assistance in the preliminary review of companies that are competing in specific industries

NAICS Reference File Codes

The NAICS Reference File provides complete alphabetic and numeric lists of NAICS codes and names. These lists should be used before screening the codes to ensure accurate product identification.

The NAICS code will be left justified on the files. You must process the code as though it is text. This would be consistent with the government publication and allow for the possibility that the government may start using alpha characters to go past 10 product classifications. Processing the NAIC values as an integer would eliminate the ability to do sorts and range queries.

Reference File of SIC Codes

The Reference File of SIC Codes provides complete alphabetic and numeric lists of SIC codes and names. These lists should be used before screening the codes to ensure accurate product identification.

Database Comparability

Starting on the next page are tables listing annual and quarterly Compustat North America data items by number and their comparability to other Standard & Poor's files/products. This list indicates whether an industrial data item is available for utilities and banks. It serves as a cross-reference of comparable data items on non-industrial files. Data item numbers or calculations that produce the result of the item are presented to the right of the data item names. If **Not Available** appears in the utility or bank columns, the industrial data item is not available for those files.

Legend

- ➔ New or revised data items
- * Not available on Canadian file

Annual Compustat to Compustat Utility and Compustat Bank

Compustat Industrial Data		Compustat (Utility)	Compustat (Bank)
Cash and Short-Term Investments	1	Cash Special Deposits, Working Funds and Temporary Cash Investments	161 + 162 Cash and Due from Banks <i>plus</i> 1 + 11 Federal Funds Sold and Securities Purchased under Agreement to Resell
Receivables – Total	2	Receivables (Net) <i>plus</i> Accrued Revenues Unbilled	437 + 165 Loans (Gross) <i>minus</i> Unearned Discount/Income <i>plus</i> Direct Lease Financing <i>minus</i> Reserve(s) for Bad Debt Losses on Loans 23 - 24 + 31 - 78
Inventories – Total	3	Inventories <i>plus</i> Gas Stored Underground	163 + 166 Real Estate Other Than Bank Premises <i>plus</i> Assets Held For Sale 29 + 40
Current Assets – Total	4	Current Assets – Total	69 Not available
Current Liabilities – Total	5	Current Liabilities – Total	435 Not available
Assets – Total/Liabilities and Stockholders' Equity – Total	6	Assets – Total/Liabilities and Stockholders' Equity – Total	2 Total Assets (Gross) 36
Property, Plant, and Equipment – Total (Gross)	7	Utility Plant – Gross	1 Not available
Property, Plant, and Equipment – Total (Net)	8	Utility Plant – Gross <i>minus</i> Depreciation, Depletion, and Amortization – Accumulated or Utility Plant – Net	1 – 8 152 Bank Premises, Furniture, and Fixtures 28
Long-Term Debt – Total	9	Debt – Long-Term – Total	6 Calculation
Preferred Stock – Liquidating Value	10	Preferred Stock at Liquidating Value	253 Available
Common Equity – Tangible	11	Common Equity – Total <i>plus</i> Premium on Subsidiary Preferred Stock <i>plus</i> Premium on Preferred Stock <i>plus</i> Premium on Preference Stock <i>minus</i> Intangibles	175 + 177 + 179 + 181 – 158 Total Book Value <i>minus</i> Intangible Assets 99 - 34
Sales (Net)	12	Operating Revenues – Total (Income Statement)	12 Total Current Operating Revenue <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed <i>minus</i> Non-Recurring Income 124 + 153

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Operating Income Before Depreciation	13	Operating Revenues – Total (Income Statement) <i>minus</i> (Operation Expense – Total (Income Statement) <i>plus</i> Maintenance Expense – Total <i>plus</i> Taxes – Other Than Income Taxes – Total)	12 - (95 + 14 + 115)	Current Operating Earnings Before Income Tax <i>plus</i> All Other Current Operating Expenses <i>minus</i> Non- Recurring Income	145+ 142
Depreciation and Amortization	14	Depreciation Expense – Total	16	Depreciation and Amortization	79
Interest Expense	15	Interest Charges – Total	23	Total Interest Expense	CF
Income Taxes – Total	16	Operating Income Taxes – Total <i>plus</i> Nonoperating Income Taxes (Net)	129 + 134	Income Taxes Applicable to Current Operating Earnings <i>minus</i> Tax Effect on Profit or Loss on Securities Sold or Redeemed	146 - 157
Special Items	17	Special Items <i>plus</i> Abandonments and Disallowances Adjustment	512 + 457	Special Items	94
Income Before Extraordinary Items	18	Net Income Before Extraordinary Items and Discontinued Operations and After Minority Interest <i>plus</i> Subsidiary Preferred Dividends	26 + 141	Net Income	161
Dividends – Preferred	19	Preferred Dividend Requirements <i>plus</i> Subsidiary Preferred Dividends <i>plus</i> Preference Dividend Requirements	27 + 141 + 145	Preferred Dividend Deductions	162
Income Before Extraordinary Items – Adjusted for Common Stock Equivalents	20	Available for Common After Adjustments for Common Stock Equivalents	28	Net Income Available for Common	164
Dividends – Common	21	Common Dividends	29	Cash Dividends Declared on Common Stock	177
Price – High	22	Price – High	53	Market Price – High	203
Price – Low	23	Price – Low	54	Market Price – Low	204
Price – Close	24	Price – Close	55	Market Price – Close	205
Common Shares Outstanding	25	Common Shares Outstanding	56	Number of Shares Outstanding	90
Dividends per Share by Ex-Date (Gross)	26	Common Dividends Paid per Share by Ex-Date (Gross)	57	Common Dividends Paid per Share – Ex-Date (Gross)	201
Adjustment Factor (Cumulative) by Ex-Date	27	Adjustment Factor (Cumulative) by Ex-Date	58	Adjustment Factor Cumulative – Ex-Date	232

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Common Shares Traded	28	Common Shares Traded	59	Common Shares Traded	206
Employees	29	Employees (Average) – Total	68	Number of Employees	125
Property, Plant, and Equipment – Capital Expenditures – Capital Expenditures (Schedule V)	30	Utility Plant – Additions (Gross)	239	Not available	
Investments and Advances – Equity Method	31	Investments in Subsidiaries	159	Investments in Non-Consolidated Subsidiaries	30
Other		Other Property and Investments – Miscellaneous	160	U.S. Treasury Securities plus Securities of Other U.S. Government Agencies plus Other Securities (Taxable) plus Obligations of States and Political Subdivisions plus Trading Account Securities	2 + 3 + 5 + 7 + 10
Intangibles	33	Intangibles	158	Intangible Assets	34
Debt in Current Liabilities	34	Debt – Long-Term Due Within One Year plus Debt – Short-Term – Total	72 + 191	Calculation	
Deferred Taxes and Investment Tax Credit (Balance Sheet)	35	Investment Tax Credit – Accumulated Deferred (Balance Sheet) plus Income Taxes – Accumulated Deferred (Balance Sheet)	80 + 9	Not available	
Retained Earnings	36	Retained Earnings	90	Undivided Profits plus Reserves for Contingencies and Other Capital Reserves	96 + 97
Invested Capital – Total	37	Capitalization	187	Minority Interest in Consolidated Subsidiaries plus Capital Notes and Debentures plus Long-Term Debt Not Classified as Capital plus Preferred Stock – Par Value plus Total Book Value plus Mortgage Indebtedness minus Treasury Stock – Dollar Amount – Preferred	77 + 84 + 67 + 86 + 99 + 71 - 16
Minority Interest (Balance Sheet)	38	Minority Interest (Balance Sheet)	82	Minority Interest in Consolidated Subsidiaries	77
Convertible Debt and Preferred Stock	39	Debt – Convertible plus Preferred/Preference Stock (Convertible)	60 + 238	Not available	

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Common Shares Reserved for Conversion – Total	40	Not available		Number of Shares Reserved for Conversion	91 * 1000
Cost of Goods Sold	41	Operation Expense-Total <i>plus</i> Maintenance Expense-Total <i>plus</i> Taxes Other Than Income Taxes – Total	95 + 14 + 115	Total Interest Expense <i>plus</i> Provision for Loan Losses	137 + 135
Labor and Related Expense	42	Labor and Related Expense – Total	248	Salaries and Wages of Officers and Employees <i>plus</i> Pension and Employee Benefits Available	126 + 127
Pension and Retirement Expense	43	Pension and Retirement Expense	256		
Debt – Due in One Year	44	Debt – Long-Term Due Within One Year	72	CF (Data Code)	
Advertising Expense	45	Not available		Not available	
Research and Development Expense	46	Not available		Not available	
Rental Expense	47	Rent Expense	226	Occupancy Expense of Bank Premises – Net <i>minus</i> Rental Income	136 - 138
Extraordinary Items and Discontinued Operations	48	Extraordinary Items and Discontinued Operations	75	Total Extraordinary Items Net of Taxes	185
Minority Interest (Income Account)	49	Minority Interest (Income Statement)	143	Minority Interest (Income Account) <i>minus</i> Minority Interest in After-Tax Profit or Loss on Securities Sold or Redeemed	148 - 159
Deferred Taxes (Income Account)	50	Deferred Income Taxes (Net) (Income Statement) <i>plus</i> Investment Tax Credits (Net) (Income Statement) <i>minus</i> Income Tax (Nonoperating)- Deferred <i>minus</i> Income Tax (Nonoperating) – Investment Tax Credit	122 + 125 - 492 - 493	Not available	
Investment Tax Credit (Income Account)	51	Investment Tax Credit – Amortized <i>plus</i> Flowed Through Investment Tax Credits	124 + 230	Not available	
Net Operating Loss Carry Forward – Unused Portion	52	Not available		Not available	

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Earnings per Share (Basic) – 53 Including Extraordinary Items		Earnings per Share (Basic) Including Extraordinary Items	148	Net Income per Share – Including Extraordinary Items	195
Common Shares Used to Calculate Earnings per Share (Basic)	54	Common Shares Used to Calculate Basic Earnings per Share	67	Common Shares Used in Calculating Earnings per Share	196
Equity in Earnings	55	Equity in Earnings of Unconsolidated Subsidiaries	135	Not available	
Preferred Stock – Redemption Value	56	Not available		Calculation	
Earnings per Share (Diluted) – Excluding Extraordinary Items	57	Earnings per Share (Diluted) Excluding Extraordinary Items	149	Net Income per Share – Excluding Extraordinary Items – Diluted	198
Earnings per Share (Basic) – 58 Excluding Extraordinary Items		Earnings per Share (Basic) Excluding Extraordinary Items	66	Net Income per Share – Excluding Extraordinary Items	194
Inventory Valuation Method	59	Not available		Not available	
Common Equity – Total	60	Common Equity – Total <i>plus</i> Premium on Subsidiary Preferred Stock <i>plus</i> Premium on Preferred Stock <i>plus</i> Premium on Preference Stock <i>minus</i> Treasury Stock – Dollar Amount-Preferred	175 + 177 + 429	Total Book Value <i>minus</i> Treasury Stock – Dollar Amount – Preferred	99 - 16
Nonoperating Income (Expense)	61	Nonoperating Income (Net) – Total <i>minus</i> Nonoperating Income Taxes (Net) <i>plus</i> Allowance for Funds Used During Construction – Borrowed Funds Portion <i>minus</i> Abandonments and Disallowances	138 - 134 + 144 - 512 - 457	Depreciation and Amortization <i>minus</i> All Other Current Operating Expenses <i>plus</i> Non-Recurring Expense	79 - 142
Interest Income	62	Interest Income	497	Not available	
Income Taxes – Federal	63	Income Taxes – Current Federal (Income Statement) <i>minus</i> Income Tax (Nonoperating)-Current	17 - 491	Not available	
Income Taxes – Foreign	64	Not available		Not available	
Amortization of Intangibles	65	Depreciation Expense – Total – Depreciation of Fixed Assets	16 - 481	Not available	
Discontinued Operations	66	Discontinued Operations	489	Available	

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Receivables – Estimated Doubtful	67	Not available
Current Assets – Other	68	Current Assets – Other
Assets – Other	69	Deferred Debits – Total
Accounts Payable	70	Accounts Payable – Trade
Income Taxes Payable	71	Taxes Accrued
Current Liabilities – Other	72	Preferred/Preference Stock Sinking Fund Requirement <i>plus</i> Current Liabilities – Other <i>plus</i> Accounts Payable <i>minus</i> Accounts Payable – Trade
Property, Plant, and Equipment – Construction in Progress (Net)	73	Construction Work in Progress – Electric <i>plus</i> Construction Work in Progress – Gas/Construction Work in Progress – Water
Deferred Taxes (Balance Sheet)	74	Income Taxes – Accumulated Deferred (Balance Sheet)
Liabilities – Other	75	Customer Advances for Construction <i>plus</i> Operating Reserves <i>plus</i> Deferred Credits and Operating Reserves – Other
Inventories – Raw Materials	76	Not available
Inventories – Work in Process	77	Not available
Inventories – Finished Goods	78	Not available
Debt – Convertible	79	Debt (Convertible)
Debt – Subordinated	80	Not available
Debt – Notes	81	Not available
Debt – Debentures	82	Not available
Long-Term Debt – Other	83	Not available
Debt – Capitalized Lease Obligations	84	Debt (Long-Term Lease Obligations)
Common Stock	85	Common Stock
		Common Stock – Par Value
		88

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Treasury Stock – Memo Entry	86	Not available		Treasury Stock – Cost	92
Treasury Stock – Number of Common Shares	87	Not available		Number of Treasury Shares Held	93
Treasury Stock – Total Dollar Amount	88		Treasury Stock – Dollar Amount – 428 + 429 Common plus Treasury Stock – Dollar Amount – Preferred	Treasury Stock – Dollar Amount – 12 + 16 Common plus Treasury Stock – Dollar Amount – Preferred	
Pension Costs – Unfunded Vested Benefits	89	Unfunded Pension Costs – Vested Benefits	254	Not available	
Pension Costs – Unfunded Past or Prior Service	90	Unfunded Pension Costs – Past or Prior Service	255	Not available	
Debt – Maturing in 2nd Year	91	Long-Term Debt Maturing in Second Year	249	Not available	
Debt – Maturing in 3rd Year	92	Long-Term Debt Maturing in Third Year	250	Not available	
Debt – Maturing in 4th Year	93	Long-Term Debt Maturing in Fourth Year	251	Not available	
Debt – Maturing in 5th Year	94	Long-Term Debt Maturing in Fifth Year	252	Not available	
Rental Commitments – Minimum – Five Years Total	95	Not available		Not available	
Rental Commitments – Minimum – 1st Year	96	Not available		Not available	
Retained Earnings – Unrestricted	97	Not available		Not available	
Order Backlog	98	Not available		Not available	
Retained Earnings Restatement	99	Not available		Not available	
Common Shareholders	100	Common Shareholders	409	Available	
Interest Expense on Long-Term Debt	101	Interest on Long-Term Debt plus Amortization of Debt Discount, Expense and Premium (Net)	21 + 139	Not available	
Excise Taxes	102	Not available		Not available	
Depreciation Expense (Schedule VI)	103	Not available		Not available	
Short-Term Borrowings – Average	104	Not available		Not available	

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Short-Term Borrowings – Average Interest Rate	105	Not available
Equity in Net Loss (Earnings) (Statement of Cash Flows)	106	Equity in Net Loss (Earnings) (Statement of Cash Flows)
Sale of Property, Plant, and Equipment (Statement of Cash Flows)	107	Sale of Property, Plant and Equipment (Statement of Cash Flows)
Sale of Common and Preferred Stock (Statement of Cash Flows)	108	Sale of Preferred/Preference Stock (Statement of Cash Flows) plus Sale of Common Stock (Statement of Cash Flows)
Sale of Investments (Statement of Cash Flows)	109	Sale of Investments (Statement of Cash Flows)
Funds From Operations – Total (Statement of Changes)	110	Total Funds from Operations (Statement of Changes) minus Working Capital (Source) – Decrease (Increase) (Statement of Changes)
Long-Term Debt – Issuance (Statement of Cash Flows)	111	Long-Term Debt Issuable (Statement of Cash Flows)
Sources of Funds – Total (Statement of Changes)	112	Total Sources/Applications of Funds (Statement of Changes) – Working Capital Source (Statement of Changes) minus Short-Term Debt Increase (Decrease) (Statement of Cash Flows)
Increase in Investments (Statement of Cash Flows)	113	Investments – Increase (Statement of Flows)
Long-Term Debt – Reduction (Statement of Cash Flows)	114	Long-Term Debt – Retirement (Statement of Cash Flows)
Purchase of Common and Preferred Stock (Statement of Cash Flows)	115	Purchase of Preferred/Preference Stock (Statement of Cash Flows) plus Purchase of Common Stock (Statement of Cash Flows)
Uses of Funds – Total (Statement of Changes)	116	Not available
Sales (Restated)	117	Operating Reserves – Total (Income Account) (Restated)

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Income Before Extraordinary Items (Restated)		
Earnings per Share (Basic) – 119 Excluding Extraordinary Items (Restated)	Earnings Per Share (Basic) Excluding Extraordinary Items (Restated)	Net Income (Restated)
Assets – Total (Restated) 120	Assets (Total)/Liabilities and Stockholders Equity (Total) (Restated)	Average Assets (Restated) 225
Working Capital (Restated) 121	Current Assets – Total (Restated) minus Current Liabilities – Total (Restated)	Not available
Pretax Income (Restated) 122	Not available	Current Operating Earnings Before Income Tax (Restated) plus Net After-Tax and After-Minority Interest Profit or Loss on Securities Sold or Redeemed (Restated)
Income Before Extraordinary Items (Statement of Cash Flows) 123	Net Income Before Extraordinary Items and After Minority Interest (Statement of Cash Flows) 199	Net Income 161
Extraordinary Items and Discontinued Operations (Statement of Cash Flows) 124	Extraordinary Items and Discontinued Operations (Statement of Cash Flows) 463	Total Extraordinary Items Net of Taxes 185
Depreciation and Amortization (Statement of Cash Flows) 125	Depreciation and Depletion (Statement of Cash Flows) plus Amortization (Statement of Cash Flows) 200 + 201	Not available
Deferred Taxes (Statement of Cash Flows) 126	Deferred Income Taxes – Net (Statement of Cash Flows) plus Investment Tax Credit Net (Statement of Cash Flows) 202 + 203	Not available
Cash Dividends (Statement of Cash Flows) 127	Cash Dividends on Preferred Preference Stock (Statement of Cash Flows) plus Cash Dividends on Common Stock (Statement of Cash Flows) 216 + 217	Cash Dividends Declared on Common Stock plus Cash Dividends Declared on Preferred Stock 177 + 178
Capital Expenditures (Statement of Cash Flows) 128	Not available	Not available

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Acquisitions (Statement of Cash Flows)	129	Acquisitions (Statement of Cash Flows)
Preferred Stock – Carrying Value	130	Subsidiary Preferred Stock at Carrying Value <i>plus</i> Preferred Stock at Carrying Value <i>plus</i> Preference Stock at Carrying Value
Cost of Goods Sold	131 (Restated)	Operation Expense – Total (Income Account) (Restated) <i>plus</i> Maintenance Expense – Total (Restated) <i>plus</i> Taxes Other Than Income Taxes – Total (Restated)
Selling, General, and Administrative Expense (Restated)	132	Not available
Depreciation and Amortization (Restated)	133	Depreciation Expense – Total (Restated)
Interest Expense (Restated)	134	Interest Charges – Total (Restated)
Income Taxes – Total (Restated)	135	Operations Income Taxes – Total (Restated) <i>minus</i> Non-Operating Income Taxes – Net (Restated)
Extraordinary Items and Discontinued Operations (Restated)	136	Extraordinary Items and Discontinued Operations (Restated)
Earnings per Share (Basic) – Including Extraordinary Items (Restated)	137	Per Share (Basic) Including Extraordinary Items (Restated)
Common Shares Used to Calculate Earnings per Share (Basic) (Restated)	138	Common Shares Used to Calculate Basic Earnings per Share (Restated)
Earnings per Share (Diluted) – Excluding Extraordinary Items (Restated)	139	Earnings per Share (Diluted) Excluding Extraordinary Items (Restated)
Earnings per Share (Diluted) – Including Extraordinary Items (Restated)	140	Earnings per Share (Diluted) Including Extraordinary Items (Restated)
Property, Plant, and Equipment – Total (Net) (Restated)	141	Utility Plant – Net (Restated)

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Long-Term Debt – Total (Restated)	142	Long-Term Debt – Total (Restated)
Retained Earnings (Restated)	143	Not available
Stockholders' Equity (Restated)	144	Capitalization (Restated) <i>minus</i> Minority Interest (Balance Sheet) (Restated) <i>minus</i> Long-Term Debt (Total) (Restated)
Capital Expenditures (Restated)	145	Not available
Employees (Restated)	146	Not available
Interest Capitalized	147	Allowance for Funds Used During Construction – Total
Long-Term Debt – Tied to Prime	148	Not available
Auditor/Auditor's Opinion	149	Available
Foreign Currency Adjustment (Income Account)	150	Not available
Receivables – Trade	151	Accrued Unbilled Revenues (Balance Sheet) <i>plus</i> Accounts Receivable – Trade
Deferred Charges	152	Deferred Debits – Total <i>minus</i> Assets – Miscellaneous Other
Accrued Expense	153	Accrued Expense and Deferred Income – Current
Debt – Subordinated Convertible	154	Not available
Property, Plant, and Equipment – Buildings (Net)	155	Not available
Property, Plant, and Equipment – Machinery and Equipment (Net)	156	Not available
Property, Plant, and Equipment – Natural Resources (Net)	157	Not available
Property, Plant, and Equipment – Land and Improvements (Net)	158	Not available

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Property, Plant, and Equipment – Leases (Net)	159	Not available		Not available	
Prepaid Expense	160	Prepaid Expense and Accrued Income	508	Not available	
Income Tax Refund	161	Not available		Not available	
Cash	162	Cash	161	Cash and Due from Banks <i>minus</i> Due from Banks (Memorandum Entry)	1 - 4
Rental Income	163	Not available		Rental Income	138
Rental Commitments – Minimum – 2nd Year	164	Not available		Not available	
Rental Commitments – Minimum – 3rd Year	165	Not available		Not available	
Rental Commitments – Minimum – 4th Year	166	Not available		Not available	
Rental Commitments – Minimum – 5th Year	167	Not available		Not available	
Compensating Balance	168	Not available		Not available	
Earnings per Share (Diluted) – Including Extraordinary Items	169	Earnings per Share (Diluted) Including Extraordinary Items	150	Net Income per Share – Including Extraordinary Items – Diluted	199
Pretax Income	170	Income Before Extraordinary Items and Discontinued Operations and After Minority Interest <i>plus</i> Nonoperating Income Taxes (Net) <i>plus</i> Operating Income Taxes – Total <i>plus</i> Subsidiary Preferred Dividends <i>plus</i> Minority Interest (Income Statement)	26 + 134 + 129 + 141 + 143	Current Operating Earnings Before Income Tax <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed	145 + 153
Common Shares Used to Calculate Earnings per Share (Diluted)	171	Common Shares Used to Calculate Diluted Earnings per Share	151	Common Shares Used in Calculating Diluted Earnings per Share	200

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Net Income (Loss) 172	Net Income Before Extraordinary Items and Discontinued Operations and After Minority Interest <i>plus</i> Subsidiary Preferred Dividends <i>plus</i> Extraordinary Items and Discontinued Operations	Net Income <i>plus</i> Total Extraordinary Items Net of Taxes 161 + 185
Income Taxes – State 173	Income Taxes – Current State (Income Statement) Not available	Not available
Depletion Expense (Schedule VI) 174	Not available	Not available
Preferred Stock – Redeemable Blank 175	Redeemable Preferred Stock 61	Available
Net Income (Loss) (Restated) 177	Subsidiary Preferred Dividends (Restated) <i>plus</i> Net Income Before Extraordinary Items and After Minority Interest (Restated) <i>plus</i> Extraordinary Items and Discontinued Operations (Restated)	359 + 362 + 368 Net Income (Restated) <i>plus</i> Total Extraordinary Items Net of Taxes (Restated) 183 + 98
Operating Income After Depreciation 178	Operating Income Taxes – Total <i>plus</i> Operating Income – Total Operating Income Taxes – Total 129 + 19	Current Operating Earnings Before Income Tax <i>plus</i> All Other Current Operating Expense <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed <i>minus</i> Depreciation and Amortization
Working Capital (Balance Sheet) 179	Current Assets – Total <i>minus</i> Current Liabilities – Total 69 - 435	Not available
Working Capital Change – Total (Statement of Changes) 180	Short-Term Debt – Decrease (Increase) <i>minus</i> Short-Term Debt 221 - 211 + – Increase (Decrease) <i>plus</i> Working Capital (Use) – Increase (Decrease) <i>minus</i> Working Capital (Source) – Decrease (Increase)	223 - 205 Not available
Liabilities – Total 181	Minority Interest (Balance Sheet) <i>plus</i> Long-Term Debt (Total) <i>plus</i> Current Liabilities – Total <i>plus</i> Deferred Credits and Operating Reserves – Total 82 + 6 + 435 + 441	Total Liabilities (Excluding Valuation Reserves) <i>plus</i> Minority Interest in Consolidated Subsidiaries <i>plus</i> Capital Notes and Debentures 76 + 77 + 84

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Property, Plant, and Equipment – Beginning Balance (Schedule V)	182	Utility Plant – <i>minus</i> Utility Plant Net Additions
Accounting Changes – Cumulative Effect	183	Accounting Charges – Cumulative 476 Effect
Property, Plant, and Equipment – Retirements (Schedule V)	184	Utility Plant – Retirements
Property, Plant, and Equipment – Other Changes (Schedule V)	185	Utility Plant – Other Entries
Inventories – Other	186	Not available
Property, Plant, and Equipment – Ending Balance (Schedule V)	187	Utility Plant – Gross
Debt – Senior Convertible	188	Not available
Selling, General, and Administrative Expense	189	Not available
Nonoperating Income (Expense) – Excluding Interest Income	190	Nonoperating Income (Net) – Total <i>minus</i> Nonoperating Income Taxes – Net <i>plus</i> Allowance for Funds Used During Construction – Borrowed Funds Portion <i>minus</i> Abandonments and Disallowances Adjustment <i>minus</i> Special Items <i>minus</i> Interest Income
Common Stock Equivalents – Dollar Savings Extraordinary Items	191 192	Savings Due to Commons Stock Equivalents Extraordinary Items
Short-Term Investments	193	Special Deposits, Working Funds, and Temporary Cash Investments

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Receivables – Current – Other	194	Accounts Receivable – Other Not available
Current Assets – Other – Excluding Prepaid Expense	195	Current Assets – Miscellaneous 509 Not available
Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)	196	Depreciation, Depletion, and Amortization – Accumulated 8 Not available
Price – Fiscal Year – High	197	Not available Not available
Price – Fiscal Year – Low	198	Not available Not available
Price – Fiscal Year – Close *	199	Available Available
Common Shares Reserved for Conversion by Convertible Debt	200	Not available Not available
Dividends per Share by Payable Date	201	Common Dividends Paid Per Share by Payable Date 329 Available
Adjustment Factor (Cumulative) by Payable Date	202	Adjustment Factor (Cumulative) – 427 Available
Common Shares Reserved for Conversion – Preferred Stock	203	Not available Not available
Goodwill	204	Not available Not available
Assets – Other – Excluding Deferred Charges	205	Assets – Miscellaneous Other 505 Not available
Notes Payable	206	Debt – Short-Term – Total 191 Available
Current Liabilities – Other – Excluding Accrued Expense	207	Current Liabilities – Miscellaneous 511 + 401 + plus Preferred/Preference Stock 192 - 499 Sinking Fund Requirement plus Accounts Payable minus Accounts Payable – Trade Not available
Investment Tax Credit (Balance Sheet)	208	Investment Tax Credit – Accumulated Deferred (Balance Sheet) 80 Not available
Preferred Stock – Nonredeemable	209	Subsidiary Preferred Stock at Carrying Value plus Preferred Stock at Carrying Value plus Preferences Stock at Carrying Value minus Redeemable Preferred Stock 176 + 178 + 180 - 61 Calculation

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Capital Surplus	210	Common Stock – Premium on plus Paid-In Capital – Other plus Premium on Subsidiary Preferred Stock plus Premium on Preferred Stock plus Premium on Preference Stock	173 + 174 + 177 + 179 + 181	Surplus	95
Income Taxes – Other	211	Income Tax Residual	515	Not available	
Blank	212	Not available		Not available	
Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)	213	Sale of Property, Plant and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)	464	Not available	
Preferred Stock – Convertible	214	Preferred/Preference Stock (Convertible)	238	Not available	
Common Shares Reserved for Conversion – Stock Options	215	Not available		Not available	
Stockholders' Equity – Total	216	Capitalization minus Minority Interest (Balance Sheet) minus Debt – Long-Term – Total	187 - 82 - 6	Preferred Stock – Par Value plus Total Book Value minus Treasury Stock – Dollar Amount – Preferred	86 + 99 - 16
Funds From Operations – Other (Statement of Cash Flows)	217	Other Internal Sources – Net (Statement of Cash Flows) minus Allowance for Funds Used During Construction (Statement of Cash Flows)	442- 204	Not available	
Sources of Funds – Other (Statement of Changes)	218	Not available		Not available	
Uses of Funds – Other (Statement of Changes)	219	Not available		Not available	
Depreciation (Accumulated) – Beginning Balance (Schedule VI)	220	Not available		Not available	
Depreciation (Accumulated) – Retirements (Schedule VI)	221	Not available		Not available	
Depreciation (Accumulated) – Other Changes (Schedule VI)	222	Not available		Not available	

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Depreciation (Accumulated) – Ending Balance (Schedule VI)	Depreciation, Depletion and Amortization – Accumulated	8 Not available
Nonoperating Income (Expense) (Restated)	224	Nonoperating Income (Net) – Total (Restated) <i>minus</i> Non- Operating Income Taxes – Net (Restated) <i>plus</i> Allowance For Funds Used During Construction – Borrowed Funds Portion (Restated)
Minority Interest (Restated)	225	Minority Interest (Income Account) 361 (Restated)
Treasury Stock (Dollar Amount) – Common	226	Treasury Stock – Dollar Amount – 428 Common
Treasury Stock (Dollar Amount) – Preferred	227	Treasury Stock – Dollar Amount – 429 Preferred
Currency Translation Rate	228	Not available
Common Shares Reserved for Conversion – Warrants and Other	229	Not available
Retained Earnings – Cumulative Translation Adjustment	230	Not available Available
Retained Earnings – Other Adjustments	231	Not available Available
Common Stock – Per Share Carrying Value	232	Not available Available
Earnings per Share from Operations	233	Earnings per Share from Operations
ADR Ratio	234	Not available Not available Calculation
Common Equity – Liquidation Value	235	Not available
Working Capital Change – Other – Increase (Decrease) (Statement of Changes)	236	Working Capital (Use) – Increase (Decrease) (Statement of Changes) <i>minus</i> Working Capital (Source) – Decrease (Increase) (Statement of Changes)

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Income Before Extraordinary Items – Available for Common	Not available	Net Income <i>minus</i> Preferred Dividend Deductions
Marketable Securities Adjustment (Balance Sheet)	238 Not available	Calculation
Interest Capitalized – Net Income Effect	239 Not available	Not available
Inventories – LIFO Reserve	240 Not available	Not available
Debt – Mortgages and Other Secured	241 Not available	Not available
Dividends – Preferred – In Arrears	242 Not available	Not available
Pension Benefits – Present Value of Vested	243 Actuarial Present Value of Vested Accumulated Plan Benefits	402 Not available
Pension Benefits – Present Value of Nonvested Assets	244 Actuarial Present Value of Non Vested Accumulated Plan Benefits	403 Not available
Pension Benefits – Net Assets	245 Assets (Net) Available for Benefits	404 Not available
Pension Benefits – Assumed Rate of Return	246 Assumed Rate of Return	405 Available
Pension Benefits – Information Date	247 Available	Available
Acquisition – Income Contribution	248 Not available	Not available
Acquisition – Sales Contribution	249 Not available	Not available
Property, Plant, and Equipment – Other (Net)	250 Not available	Not available
Depreciation (Accumulated)	251 Not available	Not available
– Land and Improvements		
Depreciation (Accumulated)	252 – Natural Resources	Not available Not available
Depreciation (Accumulated)	253 – Buildings	Not available Not available

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Depreciation (Accumulated) – Machinery and Equipment	254 Not available	Not available
Depreciation (Accumulated) – Leases	255 Not available	Not available
Depreciation (Accumulated) – Construction in Progress	256 Not available	Not available
Depreciation (Accumulated) – Other	257 Not available	Not available
Net Income – Adjusted for Common Stock Equivalents	258 Available for Common After Adjustment for Common Stock Equivalents <i>plus</i> Extraordinary Items and Discontinued Operations	28 + 75 Net Income Available for Common <i>plus</i> Total Extraordinary Items Net of Taxes
Retained Earnings – Unadjusted	259 Not available	Available
Property, Plant, and Equipment – Land and Improvements at Cost	260 Not available	Not available
Property, Plant, and Equipment – Natural Resources at Cost	261 Not available	Not available
Blank	262 Not available	Not available
Property, Plant, and Equipment – Buildings at Cost	263 Not available	Not available
Property, Plant, and Equipment – Machinery and Equipment at Cost	264 Not available	Not available
Property, Plant, and Equipment – Leases at Cost	265 Not available	Not available
Property, Plant, and Equipment – Construction in Progress at Cost	266 Not available	Not available
Property, Plant, and Equipment – Other at Cost	267 Not available	Not available
Debt – Unamortized Debt Discount and Other	268 Unamortized Premium and Discount – Net	186 Not available
Deferred Taxes – Federal	269 Not available	Not available
Deferred Taxes – Foreign	270 Not available	Not available

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Deferred Taxes – State	271	Not available
Pretax Income – Domestic	272	Not available
Pretax Income – Foreign	273	Not available
Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	274	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)
Blank	275	Not available
S&P Major Index Code – Historical	276	Available
S&P Industry Index Code – Historical	277	Available
Fortune Industry Code	278	Available
Fortune Rank	279	Available
S&P Senior Debt Rating	280	Available
Blank	281	Not available
S&P Common Stock Ranking	282	Available
S&P Commercial Paper Rating – Historical	283	Available
Pension – Vested Benefit Obligation	284	Pension – Vested Benefit Obligation
Pension – Accumulated Benefit Obligation	285	Pension – Accumulated Benefit Obligation
Pension – Projected Benefit Obligation	286	Pension – Projected Benefit Obligation)
Pension Plan Assets	287	Pension Plan Assets
Pension – Unrecognized Prior Service Cost	288	Pension – Unrecognized Prior Service Cost
Pension – Other Adjustments	289	Pension – Other Adjustments
Pension – Prepaid/Accrued Cost	290	Pension – Prepaid/Accrued Cost
Pension – Vested Benefit Obligation (Underfunded)	291	Pension – Vested Benefit Obligation (Underfunded)
Periodic Post Retirement Benefit Cost (Net)	292	Periodic Post Retirement Benefit Cost (Net)

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Pension – Accumulated Benefit Obligation (Underfunded)	293	Pension – Accumulated Benefit Obligation (Underfunded) Available
Pension – Projected Benefit Obligation (Underfunded)	294	Pension – Projected Benefit Obligation (Underfunded) Available
Periodic Pension Cost (Net)	295	Periodic Pension Cost (Net) Available
Pension Plan Assets (Underfunded)	296	Pension Plan Assets (Underfunded) Available
Pension – Unrecognized Prior Service Cost (Underfunded)	297	Pension – Unrecognized Prior Service Cost (Underfunded) Available
Pension – Additional Minimum Liability	298	Pension – Addition Minimum Liability Available
Pension – Other Adjustments (Underfunded)	299	Pension – Other Adjustments (Underfunded) Available
Pension – Prepaid/Accrued Cost Cost (Underfunded)	300	Pension – Prepaid/Accrued Cost (Underfunded) Available
Changes in Current Debt (Statement of Cash Flows)	301	Short-Term Debt – Increase (Decrease) (Statement of Cash Flows) Not available
Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)	302	Accounts Receivable and Unbilled Revenues – Decrease (Increase) (Statement of Cash Flows) Not available
Inventory – Decrease (Increase) (Statement of Cash Flows)	303	Inventory – Decrease (Increase) (Statement of Cash Flows) Not available
Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)	304	Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows) Not available
Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)	305	Taxes Accrued – Increase (Decrease) (Statement of Cash Flows) Not available
Blank	306	Not available Not available
Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	307	Deferred Fuel – Increase (Decrease) (Statement of Cash Flows) plus Other Assets and Liabilities – Net Change (Statement of Cash Flows)

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Operating Activities – Net Cash Flow (Statement of Cash Flows)	Operating Activities – Net Cash Flow (Statement of Cash Flows)	451 Not available
Short-Term Investments – Change (Statement of Cash Flows)	309	Not available Not available
Investing Activities – Other (Statement of Cash Flows)	310	Investing Activities – Other (Statement of Cash Flows) 452 Not available
Investing Activities – Net Cash Flow (Statement of Cash Flows)	311	Activities – Net Cash Flow (Statement of Cash Flows) 453 Not available
Financing Activities – Other (Statement of Cash Flows)	312	Financing Activities – Other (Statement of Cash Flows) 454 Not available
Financing Activities – Net Cash Flow (Statement of Cash Flows)	313	Financing Activities – Net Cash Flow (Statement of Cash Flows) 455 Not available
Exchange Rate Effect (Statement of Cash Flows)	314	Exchange Rate Effect (Statement of Cash Flows) 478 Not available
Interest Paid – Net (Statement of Cash Flows)	315	Interest Paid – Net (Statement of Cash Flows) 461 Not available
Blank	316	Not available Not available
Income Taxes Paid (Statement of Cash Flows)	317	Income Taxes Paid (Statement of Cash Flows) 462 Not available
Format Code (Statement of Cash Flows)	318	Available Not available
Blank	319	Not available Not available
S&P Subordinated Debt Rating	320	Available Not available
Interest Income – Total (Financial Services)	321	Not available Interest Income – Total (Financial Services) 19
Contingent Liabilities – Guarantees	327	Contingent Liabilities – Guarantees 430 Available
Debt – Finance Subsidiary Subsidiary	328	Debt – Finance Subsidiary 431 Available
Debt – Consolidated Subsidiary	329	Debt – Consolidated Subsidiary 432 Available
Postretirement Benefit Asset (Liability) (Net)	330	Postretirement Benefit Asset/(Liability) (Net) 469 Available

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)
Pension Plans – Service Cost	331	Pension Plans – Service Cost	479	Available
Pension Plans – Interest Cost	332	Pension Plans – Interest Cost	470	Available
Pension Plans – Return on Plan Assets (Actual)	333	Pension Plans – Return on Plan Assets (Actual)	474	Available
Pension Plans – Other Periodic Cost Components (Net)	334	Pension Plans – Other Periodic Cost Components (Net)	475	Available
Pension Plans – Rate of Compensation Increase	335	Available	Available	
Pension Plans – Anticipated Long-Term Rate of Return on Plan Assets	336	Pension Plans – Return on Plan Assets (Actual)	474	Available
Risk-Adjusted Capital Ratio – Tier 1	337	Not available	Risk-Adjusted Capital Ratio – Tier 1	48
Blank	338	Not available	Not available	
Interest Expense – Total (Financial Services)	339	Not available	Available	
Net Interest Income (Tax Equivalent)	340	Not available	Available	
Nonperforming Assets – Total	341	Not available	Available	
Provision for Loan/Asset Losses	342	Not available	Calculation	
Reserve for Loan/Asset Losses	343	Not available	Calculation	
Net Interest Margin	344	Not available	Net Interest Margin	42
Blank	345-347	Not available	Not available	
Risk-Adjusted Capital Ratio – Total	348	Not available	Risk-Adjusted Capital Ratio – Total	64
Net Charge-Offs	349	Not available	Net Charge-Offs	190

Quarterly Compustat to Compustat Utility and Compustat Bank

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Selling, General, and Administrative Expense	1	Not available		Salaries and Wages of Officers and Employees plus Pension and Employee Benefits <i>plus</i> Occupancy Expense of Bank Premises – Net <i>plus</i> Furniture and Equipment: Depreciation, Rental Costs, Servicing, Etc.	97 + 98 + 107 + 108
Sales (Net)	2	Operating Revenues – Total (Income Statement)	4	Total Current Operating Revenue <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed <i>minus</i> Non-Recurring Income	96 + 118
Minority Interest (Income Account)	3	Minority Interest (Income Account)	26	Minority Interest (Income Account) <i>minus</i> Minority Interest in After-Tax Profit or Loss on Securities Sold or Redeemed	116 - 122
Research and Development Expense	4	Not available		Not available	
Depreciation and Amortization	5	Depreciation Expense – Total	8	Depreciation and Amortization	51
Income Taxes – Total	6	Operating Income Taxes – Total	13	Income Taxes Applicable to Current Operating Earnings <i>minus</i> Tax Effect on Profit or Loss on Securities Sold or Redeemed	114 - 121
Earnings per Share (Diluted) – Including Extraordinary Items	7	Earnings per Share (Diluted) Including Extraordinary Items	42	Net Income per Share – Including Extraordinary Items – Diluted	147
Income Before Extraordinary Items	8	Net Income Before Extraordinary Items and Discontinued Operations and After Minority Interest <i>plus</i> Subsidiary Preferred Dividends	27 + 25	Net Income	124
Earnings per Share (Diluted) – Excluding Extraordinary Items	9	Earnings per Share (Diluted) Excluding Extraordinary Items	40	Net Income per Share – Excluding Extraordinary Items	146
Income Before Extraordinary Items – Adjusted for Common Stock Equivalents	10	Available for Common After Adjustments for Common Stock Equivalents	32	Net Income Available for Common	127
Common Stock Equivalents					

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)
Earnings per Share (Basic) – 11 Including Extraordinary Items		Earnings per Share (Basic) Including Extraordinary Items	36	Net Income per Share – Including Extraordinary Items
Price – Close – 1st Month of 12	Quarter	Price – Close – 1st Month of	135	Market Price – Close – 1st Month of Quarter
Quarter	Quarter			155
Price – Close – 2nd Month of 13	Quarter	Price – Close – 2nd Month of	138	Market Price – Close – 2nd Month of Quarter
Quarter	Quarter			158
Price – Close – 3rd Month of 14	Quarter	Price – Close – 3rd Month of	141	Market Price – Close – 3rd Month of Quarter
Quarter	Quarter			161
Common Shares Used to Calculate Earnings per Share (Basic)	15	Common Shares Used to Calculate Basic Earnings per Share	38	Common Shares Used in Calculating Earnings per Share
Dividends per Share by Ex-Date	16	Common Dividends Paid per Share by Ex-Date	142	Common Dividends Paid per Share by Ex-Date
Adjustment Factor (Cumulative) by Ex-Date	17	Adjustment Factor (Cumulative) by Ex-Date	145	Adjustment Factor (Cumulative) by Ex-Date
Common Shares Traded	18	Common Shares Traded	144	Common Shares Traded
Earnings per Share (Basic) – 19 Excluding Extraordinary Items		Earnings per Share (Basic) Excluding Extraordinary Items	34	Net Income per Share – Excluding Extraordinary Items
Dividends – Common – Indicated Annual	20	Common Dividends – Indicated Annual Rate	143	Annualized Dividend Rate
Operating Income Before Depreciation	21	Operating Revenues – Total (Income Statement) <i>minus</i> (Operation Expense – Total (Income Statement) <i>plus</i> Maintenance Expense – Total plus Taxes – Other Than Income plus Taxes – Total)	4 - (5 + 6 + 7)	Current Operating Earnings Before Income Tax <i>plus</i> All Other Current Operating Expenses <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed <i>minus</i> Non-Recurring Income
Interest Expense	22	Interest Charges – Total	22	CF (Data Code)
Pretax Income	23	Net Income Before Extraordinary Items and Discontinued Operations and After Minority Interest <i>plus</i> Minority Interest (Income Statement) <i>plus</i> Subsidiary Preferred Dividends <i>plus</i> Operating Income Taxes – Total <i>minus</i> Nonoperating Income Taxes (Net)	27 + 26 + 25 + 13 - 16	Current Operating Earnings Before Income Tax <i>plus</i> Net Pretax Profit or Loss on Securities Sold or Redeemed

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Dividends – Preferred	24	Preferred Dividend Requirements plus Subsidiary Preferred Dividends plus Preference Dividend Requirements	28 + 25 + 29	Preferred Dividend Deductions	125
Income Before Extraordinary Items – Available for Common		Available for Common Before Discontinued Operations	30	Total Extraordinary Items	132
Extraordinary Items and Discontinued Operations	26	Extraordinary Items and Discontinued Operations	33	Net Income minus Preferred Dividend Deductions Net of Taxes	124 - 125
Earnings per Share (Basic) Excluding Extraordinary Items – 12-Months Moving	27	Earnings per Share (Basic) Excluding Extraordinary – 12-Months Moving	79	Net Income per Share – Calculating 12-Months Moving Earnings per Share	142
Common Shares Used to Calculate Earnings per Share – 12-Months Moving	28	Common Shares Used to Calculate Basic Earnings per Share – 12-Months Moving	81	Common Shares Used in Calculating 12-Months Moving Earnings per Share	144
Interest Income – Total (Financial Services)	29	Not available		Interest Income – Total (Financial Services)	17
Cost of Goods Sold	30	Operation Expense – Total (Income Account) plus Maintenance Expense – Total plus Taxes Other Than Income plus Taxes – Total	5 + 6 + 7	Total Interest Expense plus Provision for Loan Losses	104 + 106
Nonoperating Income (Expense)	31	Nonoperating Income (Net) – Total minus Nonoperating Income Taxes (Net) plus Allowance for Funds Used During Construction – Borrowed Funds Portion minus Abandonments and Disallowances Adjustment minus Special Items	20 - 16 + 23 - 189 - 191	Depreciation and Amortization minus All Other Current Operating Expenses plus Non-Recurring Expense	51 - 110
Special Items	32	Abandonments and Disallowances Adjustment plus Special Items	189 + 191	Special Items	55
Discontinued Operations	33	Not available		Available	
Foreign Currency Adjustment (Income Account)	34	Not available		Foreign Exchange Gain & Loss	86

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Deferred Taxes (Income Account)	35	Deferred Income Taxes – Net (Income Account) <i>plus</i> Investment Tax Credit (Net) – Income Account	11 + 12	Not available	
Cash and Short-Term Investments	36	Cash <i>plus</i> Special Deposits, Working Fund and Temporary Cash Investments	93 + 94	Cash and Due from Banks <i>plus</i> Federal Funds Sold and Securities Purchased under Agreements to Resell	1 + 11
Receivables – Total	37	Receivables (Net)	95	Loans (Gross) <i>plus</i> Direct Lease Financing	14 + 22
Inventories – Total	38	Inventories	96	Real Estate Other than Bank Premises <i>plus</i> Assets Held For Sale	20 + 18
Current Assets – Other	39	Current Assets – Other	97	Not available	
Current Assets – Total	40	Current Assets – Total	98	Not available	
Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)	41	Depreciation, Depletion, and Amortization – Accumulated	87	Not available	
Property, Plant, and Equipment – Total (Net)	42	Utility Plant – Net	88	Bank Premises, Furniture, and Fixtures	19
Assets – Other	43	Other Property and Investments Total (Net) <i>plus</i> Deferred Debits – Total	92 + 99	U.S. Treasury Securities <i>plus</i> Securities of Other Government Agencies and Corporations <i>plus</i> Other Securities (Taxable) <i>plus</i> Obligations of States and Political Subdivisions <i>plus</i> Trading Account Securities <i>plus</i> Investments in Nonconsolidated Subsidiaries <i>plus</i> Customer's Liability to this Bank on Acceptances Outstanding <i>plus</i> Other Assets <i>plus</i> Intangible Assets <i>minus</i> Assets Held For Sale	2 + 3 + 5 + 7 + 10 + 21 + 23 + 24 + 25 - 18
Assets – Total/Liabilities and Stockholders' Equity – Total	44	Assets – Total/Liabilities and Stockholders' Equity – Total	100	Total Assets (Gross)	27
Debt in Current Liabilities	45	Debt – Long-Term Due Within One Year <i>plus</i> Debt – Short-Term – Total	119 + 120	Available	
Accounts Payable	46	Accounts Payable	121	Total Deposits – Worldwide	42

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Income Taxes Payable	47	Taxes Accrued	122	Not available	
Current Liabilities – Other	48	Interest Accrued <i>plus</i> Current Liabilities (Other)	123 + 124	Not available	
Current Liabilities – Total	49	Current Liabilities – Total	125	Not available	
Liabilities – Other	50	Deferred Credits and Operating Reserves – Total	128	Acceptances Executed by or For Account of This Bank <i>plus</i> Liabilities (Excluding Valuation Reserves)	53 + 54
Long-Term Debt – Total	51	Debt – Long-Term – Total	117	Calculation	
Deferred Taxes and Investment Tax Credit (Balance Sheet)	52	Income Taxes – Accumulated Deferred (Balance Sheet) <i>plus</i> Investment Tax Credit – Accumulated Deferred (Balance Sheet)	126 + 127	Not available	
Minority Interest (Balance Sheet)	53	Minority Interest (Balance Sheet)	111	Minority Interest in Consolidated Subsidiaries	58
Liabilities – Total	54	Minority Interest (Balance Sheet) <i>plus</i> Long-Term Debt (Total) <i>plus</i> Deferred Credits and Operating Reserves – Total <i>plus</i> Current Liabilities (Total)	111 + 117 + 129 + 125	Total Liabilities (Excluding Valuation Reserves) <i>plus</i> Minority Interest in Consolidated Subsidiaries <i>plus</i> Capital Notes and Debentures	57 + 58 + 64
Preferred Stock – Carrying Value	55	Preferred Stock at Carrying Value <i>plus</i> Preference Stock at Carrying Value <i>plus</i> Subsidiary Preferred Stock at Carrying Value	107 + 109 + 147	Preferred Stock – Par Value	66
Common Stock	56	Common Stock	101	Common Stock – Par Value	67
Capital Surplus	57	Premium on Common Stock <i>plus</i> Paid in Capital – Other <i>plus</i> Premium in Preferred Stock <i>plus</i> Premium on Preference Stock <i>plus</i> Premium on Subsidiary Preference Stock	103 + 104 + 108 + 110 + 148	Surplus	69
Retained Earnings	58	Retained Earnings	105	Undivided Profits <i>plus</i> Reserves for Contingencies and Other Capital Reserves	70 + 71
Common Equity – Total	59	Common Equity – Total <i>plus</i> Premium on Preferred Stock <i>plus</i> Premium on Preference Stock <i>plus</i> Premium on Subsidiary Preferred Stock	106 + 108 + 110 + 148	Total Book Value <i>minus</i> Treasury Stock – Dollar Amount – Preferred	73 - 16

Compustat Industrial Data		Compustat (Utility)		Compustat (Bank)	
Stockholders' Equity – Total	60	Capitalization <i>minus</i> Minority Interest (Balance Sheet) <i>minus</i> Long-Term Debt (Total)	118 - 111 - 117	Preferred Stock – Par Value <i>minus</i> Treasury Stock – Dollar Amount – Preferred <i>plus</i> Total Book Value	66 - 16 + 73
Common Shares Outstanding	61	Common Shares Outstanding	102	Number of Shares Outstanding	68
Invested Capital – Total	62	Capitalization	118	Total Book Value <i>plus</i> Preferred Stock (Par Value) <i>plus</i> Minority Interest in Consolidated Subsidiaries <i>plus</i> Long-Term Debt Not Classified as Capital <i>plus</i> Capital Notes and Debentures <i>plus</i> Mortgage Indebtedness <i>minus</i> Treasury Stock – Dollar Amount Preferred	73 + 66 + 58 + 48 + 64 + 52 - 16
Price – High – 1st Month of Quarter	63	Price – High – 1st Month of Quarter	133	Price – High – 1st Month of Quarter	153
Price – High – 2nd Month of Quarter	64	Price – High – 2nd Month of Quarter	136	Price – High – 2nd Month of Quarter	156
Price – High – 3rd Month of Quarter	65	Price – High – 3rd Month of Quarter	139	Price – High – 3rd Month of Quarter	159
Price – Low – 1st Month of Quarter	66	Price – Low – 1st Month of Quarter	134	Price – Low – 1st Month of Quarter	154
Price – Low – 2nd Month of Quarter	67	Price – Low – 2nd Month of Quarter	137	Price – Low – 2nd Month of Quarter	157
Price – Low – 3rd Month of Quarter	68	Price – Low – 3rd Month of Quarter	140	Price – Low – 3rd Month of Quarter	160
Net Income (Loss)	69	Subsidiary Preferred Dividends plus Net Income Before Extraordinary Items and Discontinued Operations and After Minority Interest <i>plus</i> Extraordinary Items and Discontinued Operations	25 + 27 + 33	Net Income <i>plus</i> Total Extraordinary Items Net of Taxes	124 + 132
Interest Expense – Total (Financial Services)	70	Interest Charges – Total	23	Total Interest Expense	104
Preferred Stock – Redeemable	71	Redeemable Preferred Stock	149	Available	
Dividends per Share by Payable Date	72	Common Dividends Paid per Share by Payable Date	151	Common Dividends Paid per Share by Payable Date	135

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Working Capital Changes – Other – Increase (Decrease) (Statement of Changes)	73 Not available	Not available
Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	74 Not available	Not available
Changes in Current Debt (Statement of Cash Flows)	75 Not available	Not available
Income Before Extraordinary Items (Statement of Cash Flows)	76 Not available	Not available
Depreciation and Amortization (Statement of Cash Flows)	77 Not available	Not available
Extraordinary Items and Discontinued Operations (Statement of Cash Flows)	78 Not available	Not available
Deferred Taxes (Statement of Cash Flows)	79 Not available	Not available
Equity in Net Loss (Earnings) (Statement of Cash Flows)	80 Not available	Not available
Funds From Operations – Other (Statement of Cash Flows)	81 Not available	Not available
Funds From Operations – Total (Statement of Changes)	82 Not available	Not available
Sale of Property, Plant, and Equipment (Statement of Cash Flows)	83 Not available	Not available
Sale of Common and Preferred Stock (Statement of Cash Flows)	84 Not available	Not available
Sale of Investments (Statement of Cash Flows)	85 Not available	Not available
Long-Term Debt – Issuance (Statement of Cash Flows)	86 Not available	Not available
Sources of Funds – Other (Statement of Changes)	87 Not available	Not available

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Sources of Funds – Total (Statement of Changes)	88	Not available
Cash Dividends (Statement of Cash Flows)	89	Not available
Capital Expenditures (Statement of Cash Flows)	90	Not available
Increase in Investments (Statement of Cash Flows)	91	Not available
Long-Term Debt – Reduction (Statement of Cash Flows)	92	Not available
Purchase of Common and Preferred Stock (Statement of Cash Flows)	93	Not available
Acquisitions (Statement of Cash Flows)	94	Not available
Uses of Funds – Other (Statement of Changes)	95	Not available
Uses of Funds – Total (Statement of Changes)	96	Not available
Net Interest Income (Tax Equivalent)	97	Not available
Treasury Stock – Total Dollar Amount	98	Treasury Stock – Dollar Amount – 185 + 186 Common plus Treasury Stock – Dollar Amount – Preferred
Nonperforming Assets – Total	99	Assets – Nonperforming Available
Adjustment Factor (Cumulative) by Payable Date	100	Available 150 Adjustment Factor – Cumulative by Payable Date
Working Capital Change – Total (Statement of Changes)	101	Not available
Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)	102	Not available Not available
Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)	103	Not available Not available

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Inventory – Decrease (Increase) (Statement of Cash Flows)	104	Not available
Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)	105	Not available
Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)	106	Not available
Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	107	Not available
Operating Activities – Net Cash Flow (Statement of Cash Flows)	108	Not available
Short-Term Investments – Change (Statement of Cash Flows)	109	Not available
Investing Activities – Other (Statement of Cash Flows)	110	Not available
Investing Activities – Net Cash Flow (Statement of Cash Flows)	111	Not available
Financing Activities – Other (Statement of Cash Flows)	112	Not available
Financing Activities – Net Cash Flow (Statement of Cash Flows)	113	Not available
Exchange Rate Effect (Statement of Cash Flows)	114	Not available
Interest Paid – Net (Statement of Cash Flows)	115	Not available
Income Taxes Paid (Statement of Cash Flows)	116	Not available
Accounting Changes – Cumulative Effect	117	Not available

Compustat Industrial Data	Compustat (Utility)	Compustat (Bank)
Property, Plant, and Equipment – Total (Gross)	118	Utility Plant – Net plus Depreciation, Depletion and Amortization – Accumulated 88 + 87
Property, Plant, and Equipment – Total (Gross)	118	Gross Utility Plant <i>plus</i> Construction Work in Progress 85 + 86
Extraordinary Items	119	Not available Available
Common Stock Equivalents	120	Savings Due to Common Stock Equivalents 31 Savings Due to Common Stock Equivalents 126
– Dollar Savings		
Currency Translation Rate	121	Not available Not available Not available
Blank	122 - 170	Not available Not available Not available
Provision for Loan/Asset Losses	171	Not available Provision for Loan/Asset Losses Calculation
Reserve for Loan/Asset Losses	172	Not available Reserve for Loan/Asset Losses Calculation
Net Interest Margin	173	Not available Net Interest Margin 28
Risk-Adjusted Capital Ratio	174	Not available Regulatory Risk-based Capital Ratio – Tier 1 29
– Tier 1		
Risk-Adjusted Capital Ratio	175	Not available Regulatory Risk-based Capital Ratio – Total 45
– Total		
Net Charge-Offs	176	Not available Net Charge-Offs 133
Earnings per Share from Operations	177	Earnings per Share from Operations 203 Earnings per Share from Operations Available
Earnings per Share from Operations – 12 Months Moving	178	Earnings per Share from Operations – 12 Months Moving 204 Earnings per Share from Operations – 12 Months Moving Available
Blank	179 - 232	Not available Not available

Financial Formulas

3

Financial Formulas

i

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Notes:

In this chapter...

To assist you in your financial applications, Compustat North America has developed a number of predefined formulas and calculations. These commonly used formulas are by no means all-inclusive; rather, they offer a starting point upon which you can expand.

Due to the availability of certain data, not all of the calculations can be applied to all companies. However, the calculations are designed to help you obtain a basic understanding of Compustat North America data, their definitions, and their usage.

Within the equations, numbers shown in a different typeface and boldface (for example, **100**) are actual values and do **not** refer to data item numbers. When doing calculations based on ratios, take into account annual and quarterly time periods. Be aware of time period references (subscript **t**, **t-1**, etc.) in these calculations.

Period information refers to quarterly calculations that include quarterly items that return year-to-date data. This is because the quarterly data items used in the calculation are cash flow data, which is year-to-date information.

Formulas Used in Financial Calculations

Legend	
●	Period information

	Annual Data Item #	Quarterly Data Item #
--	-----------------------	--------------------------

Statements of Changes in Financial Position (Total \$)

Cash Flow (\$ millions)

Definition 1

Income Before Extraordinary Items *plus* 123 + 125 ● 76 + 77
Depreciation and Amortization

Definition 2

Income Before Extraordinary Items *plus*
Depreciation and Amortization *plus*
Deferred Taxes *plus* Equity in Net Loss
(Earnings) *plus* Extraordinary Items and
Discontinued Operations *plus* Minority
Interest (Income Account) 123 + 125 + 126 + 106 + NA
124 + 49

Definition 3

Income Before Extraordinary Items *plus*
Depreciation and Amortization *plus*
Deferred Taxes *plus* Equity in Net Loss
(Earnings) (Statement of Cash Flows) *plus*
Extraordinary Items and Discontinued
Operations 123 + 125 + 126 + 106 + ● 76 + 77 + 79 + 80 +
124 78

Statements of Changes in Financial Position (\$ per Share)

	Annual Data Item #	Quarterly Data Item #
--	-------------------------------	----------------------------------

Capital Expenditures

Capital Expenditures (Statement of Cash Flows) *divided by* (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date) 128/(54 * 27) ● 90/(15 * 17)

Cash Flow

Definition 1

(Income Before Extraordinary Items (Statement of Cash Flows) *plus* Depreciation and Amortization (Statement of Cash Flows)) *divided by* (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date) (123 +125)/(54 * 27) ● (76 + 77)/(15 * 17)

Depreciation and Amortization (Statement of Cash Flows) *plus* Deferred Taxes (Statement of Cash Flows) *plus* Equity in Net Loss (Earnings) (Statement of Cash Flows) *plus* Extraordinary Items and Discontinued Operations (Statement of Cash Flows) *plus* Minority Interest (Income Account) *divided by* (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

(123 + 125 + 126 + 106 + 124 + 49)/(54 * 27) NA

Definition 2

(Income Before Extraordinary Items (Statement of Cash Flows) *plus* Depreciation and Amortization (Statement of Cash Flows) *plus* Deferred Taxes (Statement of Cash Flows) *plus* Equity in Net Loss (Earnings) (Statement of Cash Flows) *plus* Extraordinary Items and Discontinued Operations (Statement of Cash Flows) *plus* Minority Interest (Income Account) *divided by* (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

(123 + 125 + 126 + 106 + 124)/(54 * 27) ● (76 + 77 + 79 + 80 + 78)/(15 * 17)

Definition 3

(Income Before Extraordinary Items (Statement of Cash Flows) *plus* Depreciation and Amortization (Statement of Cash Flows) *plus* Deferred Taxes (Statement of Cash Flows) *plus* Equity in Net Loss (Earnings) (Statement of Cash Flows) *plus* Extraordinary Items and Discontinued Operations (Statement of Cash Flows)) *divided by* (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

	Annual Data Item #	Quarterly Data Item #
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Equity in Earnings per Share

Equity in Net Loss (Earnings) (Statement of Cash Flows) *divided by* (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

106/(54 * 27)

● 80/(15 * 17)

Income Statement (Total \$)

	Annual Data Item #	Quarterly Data Item #
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Cash Flow (\$ millions)

Income Before Extraordinary Items *plus*
Depreciation and Amortization

18 + 14

8 + 5

Preferred Dividend Coverage

Income Before Extraordinary Items *divided by*
Dividends – Preferred

18/19

8/24

Pretax Income Available for Interest

Pretax Income *plus* Interest Expense

170 + 15

23 + 22

Tax Rate

Income Taxes – Total *divided by* Pretax
Income

(16/170) * 100

(6/23) * 100

Income Statement (\$ per Share)

	Annual Data Item #	Quarterly Data Item #
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Cash Flow

[Income Before Extraordinary Items *plus*
Depreciation and Amortization] *divided by*
(Common Shares Used to Calculate
Earnings per Share (Basic) *multiplied by*
Adjustment Factor (Cumulative) by Ex-
Date)

(18 + 14)/(54 * 27)

(8 + 5)/(15 * 17)

	Annual Data Item #	Quarterly Data Item #
<i>Depreciation and Amortization</i>		
Depreciation and Amortization <i>divided by</i> (Common Shares Used to Calculate Earnings per Share (Basic) <i>multipled by</i> Adjustment Factor (Cumulative) by Ex- Date)	14/(54 * 27)	5/(15 * 17)
<i>Discontinued Operations</i>		
Discontinued Operations <i>divided by</i> (Common Shares Used to Calculate Earnings per Share (Basic) <i>multipled by</i> Adjustment Factor (Cumulative) by Ex- Date)	66/(54 * 27)	33/(15 * 17)
<i>Earnings per Share (Diluted)</i>		
Excluding Extraordinary Items		
Earnings per Share (Diluted) – Excluding Extraordinary Items <i>divided by</i> Adjustment Factor (Cumulative) by Ex-Date	57/27	9/17
Including Extraordinary Items		
Earnings per Share (Diluted) – Including Extraordinary Items <i>divided by</i> Adjustment Factor (Cumulative) by Ex-Date	169/27	7/17
<i>Earnings per Share (Basic)</i>		
Excluding Extraordinary Items		
Earnings per Share (Basic) – Excluding Extraordinary Items <i>divided by</i> Adjustment Factor (Cumulative) by Ex-Date	58/27	19/17
Excluding Extraordinary Items – 12- Months Moving		
Earnings per Share (Basic) – Excluding Extraordinary Items – 12-Months Moving <i>divided by</i> Adjustment Factor (Cumulative) by Ex-Date	NA	27/17
Including Extraordinary Items		
Earnings per Share (Basic) – Including Extraordinary Items <i>divided by</i> Adjustment Factor (Cumulative) by Ex-Date	53/27	11/17

	Annual Data Item #	Quarterly Data Item #
Equity in Earnings		
Equity in Earnings <i>divided by</i> (Common Shares Used to Calculate Earnings per Share (Basic) <i>multiplied by</i> Adjustment Factor (Cumulative) by Ex-Date)	55/(54 * 27)	NA
Extraordinary Items		
Extraordinary Items <i>divided by</i> (Common Shares Used to Calculate Earnings per Share (Basic) <i>multiplied by</i> Adjustment Factor (Cumulative) by Ex-Date)	192/(54 * 27)	119/(15 * 17)
Extraordinary Items and Discontinued Operations		
Extraordinary Items and Discontinued Operations <i>divided by</i> (Common Shares Used to Calculate Earnings per Share (Basic) <i>multiplied by</i> Adjustment Factor (Cumulative) by Ex-Date)	48/(54 * 27)	26/(15 * 17)
Interest Expense		
Interest Expense <i>divided by</i> (Common Shares Used to Calculate Earnings per Share (Basic) <i>multiplied by</i> Adjustment Factor (Cumulative) by Ex-Date)	15/(54 * 27)	22/(15 * 17)
Labor and Related Costs		
Labor and Related Expenses <i>divided by</i> (Common Shares Used to Calculate Earnings per Share (Basic) <i>multiplied by</i> Adjustment Factor (Cumulative) by Ex-Date)	42/(54 * 27)	NA
Nonoperating Income (Expense)		
Nonoperating Income (Expense) <i>divided by</i> (Common Shares Used to Calculate Earnings per Share (Basic) <i>multiplied by</i> Adjustment Factor (Cumulative) by Ex-Date)	61/(54 * 27)	31/(15 * 17)

	Annual Data Item #	Quarterly Data Item #
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Operating Income After Depreciation

Operating Income After Depreciation 178/(54 * 27) (21 – 5)/(15 * 17)
divided by (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

Operating Income Before Depreciation

Operating Income Before Depreciation 13/(54 * 27) 21/(15 * 17)
divided by (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

Operating Income Before Depreciation (Restated)

Sales (Restated) *minus* Cost of Goods Sold 117-131-132 NA
 (Restated) *minus* Selling, General, and Administrative Expense (Restated)

Pension Expense

Pension and Retirement Expense *divided by* (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date) 43/(54 * 27) NA

Pretax Income

Pretax Income *divided by* (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date) 170/(54 * 27) 23/(15 * 17)

Research and Development Expense

Research and Development Expense *divided by* (Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date) 46/(54 * 27) 4/(15 * 17)

Sales (Net)

Sales (Net) *divided by* [Common Shares Used to Calculate Earnings per Share (Basic) *multiplied by* Adjustment Factor (Cumulative) by Ex-Date] 12/(54 * 27) 2/(15 * 17)

Operating Margins

	Annual Data Item #	Quarterly Data Item #
(Item) as a % of sales		
Advertising Expense Advertising Expense <i>divided by</i> Sales (Net)	(45/12) * 100	NA
Available For Interest (Pretax Income <i>plus</i> Interest Expense) <i>divided by</i> Sales (Net)	((170 + 15)/12) * 100	((23 + 22)/2) * 100
Cost of Goods Sold Cost of Goods Sold <i>divided by</i> Sales (Net)	(41/12) * 100	(30/2) * 100
Depreciation and Amortization Depreciation and Amortization <i>divided by</i> Sales (Net)	(14/12) * 100	(5/2) * 100
Interest Expense Interest Expense <i>divided by</i> Sales (Net)	(15/12) * 100	(22/2) * 100
Labor and Related Expenses Labor and Related Expenses <i>divided by</i> Sales (Net)	(42/12) * 100	NA
Nonoperating Income (Expense) Nonoperating Income (Expense) <i>divided by</i> Sales (Net)	(61/12) * 100	(31/2) * 100
Pension and Retirement Expense Pension and Retirement Expense <i>divided by</i> Sales (Net)	(43/12) * 100	NA
Rental Expense Rental Expense <i>divided by</i> Sales (Net)	(47/12) * 100	NA
Research and Development Expense Research and Development Expense <i>divided by</i> Sales (Net)	(46/12) * 100	(4/2) * 100
Selling, General, and Administrative Expenses Selling, General, and Administrative Expenses <i>divided by</i> Sales (Net)	(189/12) * 100	(1/2) * 100

	Annual Data Item #	Quarterly Data Item #
Cash Flow Margin		
Definition 1 [Income Before Extraordinary Items (Statement of Cash Flows) <i>plus</i> Depreciation and Amortization (Statement of Cash Flows)] <i>divided by</i> Sales (Net)	[((123 + 125)/12) * 100	● [(76 + 77)/2] * 100
Definition 2 [Income Before Extraordinary Items (Statement of Cash Flows) <i>plus</i> Depreciation and Amortization (Statement of Cash Flows) <i>plus</i> Deferred Taxes (Statement of Cash Flows) <i>plus</i> Equity in Net Loss (Earnings) (Statement of Cash Flows) <i>plus</i> Extraordinary Items and Discontinued Operations (Statement of Cash Flows) <i>plus</i> Minority Interest (Income Account)] <i>divided by</i> Sales (Net)	[((123 + 125 + 126 + 106 + 124 + 49)/12) * 100	[(76 + 77 + 79 + 80 + 78 + 3)/2] * 100
Definition 3 [Income Before Extraordinary Items (Statement of Cash Flows) <i>plus</i> Depreciation and Amortization (Statement of Cash Flows) <i>plus</i> Deferred Taxes (Statement of Cash Flows) <i>plus</i> Equity in Net Loss (Earnings) (Statement of Cash Flows) <i>plus</i> Extraordinary Items and Discontinued Operations (Statement of Cash Flows) <i>divided by</i> Sales (Net)]	[((123 + 125 + 126 + 106 + 124)/12) * 100	● ((76 + 77 + 79 + 80 + 78)/2) * 100
Definition 4 (Income Before Extraordinary Items <i>plus</i> Depreciation and Amortization) <i>divided by</i> Sales (Net)	((18 + 14)/12) * 100	((8 + 5)/2) * 100
Net Profit Margin (After-tax Profit Margin)		
Income Before Extraordinary Items <i>divided by</i> Sales (Net)	(18/12) * 100	(8/2) * 100
Operating Profit Margin After Depreciation		
(Operating Income Before Depreciation <i>minus</i> Depreciation and Amortization) <i>divided by</i> Sales (Net)	((13 – 14)/12) * 100 <i>or</i> (178/12) * 100	((21 – 5)/2) * 100
Operating Profit Margin Before Depreciation		
Operating Income Before Depreciation <i>divided by</i> Sales (Net)	(13/12) * 100	(21/2) * 100

	Annual Data Item #	Quarterly Data Item #
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Pretax Profit Margin

Pretax Income *divided by* Sales (Net) (170/12) * 100 (23/2) * 100

Balance Sheet (Total \$ Millions)

	Annual Data Item #	Quarterly Data Item #
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Gross Assets

Assets – Total/Liabilities and Stockholders/Equity – Total <i>plus</i> Depreciation, Depletion, and Amortization (Accumulated)	6 + 196	44 + 41
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Invested Capital (Total)

Definition 1

Invested Capital – Total	37	62
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Definition 2

Invested Capital – Total <i>minus</i> Minority Interest (Balance Sheet)	37 – 38	62 – 53
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Definition 3

Invested Capital – Total <i>plus</i> Deferred Taxes and Investment Tax Credit (Balance Sheet) <i>minus</i> Minority Interest (Balance Sheet)	37 + 35 – 38	62 + 52 – 53
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Definition 4

Invested Capital – Total <i>plus</i> Deferred Taxes and Investment Tax Credit (Balance Sheet)	37 + 35	62 + 52
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Net Operating Assets

Property, Plant, and Equipment – Total (Net) <i>plus</i> Current Assets – Total <i>minus</i> Current Liabilities – Total	8 + 4 – 5	42 + 40 – 49
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Stockholders' Equity (Net Worth)

Alternative Definition

Preferred Stock – Liquidating Value <i>plus</i> Common Equity – Tangible	10 + 11	NA
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	Annual Data Item #	Quarterly Data Item #
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Total Debt

Long- Term Debt – Total *plus* Debt in Current Liabilities 9 + 34 51 + 45

Total Earning Assets

Property, Plant, and Equipment – Total (Net) 8 + 4 42 + 40
plus Current Assets – Total

Working Capital

Current Assets – Total *minus* Current Liabilities – Total 4 – 5 40 – 49

Balance Sheet (\$ per Share)

	Annual Data Item #	Quarterly Data Item #
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Capital Expenditures

Property, Plant, and Equipment – Capital Expenditures (Schedule V) *divided by* (Common Shares Outstanding *multiplied by* Adjustment Factor (Cumulative) by Ex- Date) 30/(25 * 27) NA

Common Equity – Tangible

Common Equity – Tangible *divided by* (Common Shares Outstanding *multiplied by* Adjustment Factor (Cumulative) by Ex- Date) 11/(25 * 27) NA

Common Equity – Liquidating Value

Common Equity – Liquidation Value *divided by* [(Common Shares Outstanding *multiplied by* Adjustment Factor (Cumulative) by Ex- Date)] 235/(25 * 27) NA

Common Equity – Total

Common Equity – Total *divided by* (Common Shares Outstanding *multiplied by* Adjustment Factor (Cumulative) by Ex- Date) 60/(25 * 27) 59/(61 * 17)

	Annual Data Item #	Quarterly Data Item #
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Gross Assets

(Assets – Total/Liabilities and Stockholders' Equity – Total *plus* Depreciation, Depletion, and Amortization (Accumulated)) *divided by* (Common Shares Outstanding *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

(6 + 196)/(25 * 27)

(44 + 41)/(61 * 17)

Invested Capital

Definition 1

Invested Capital – Total *divided by* (Common Shares Outstanding *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

37/(25 * 27)

62/(61 * 17)

Definition 2

(Invested Capital – Total *minus* Minority Interest (Balance Sheet)) *divided by* (Common Shares Outstanding *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

(37 – 38)/(25 * 27)

(62 – 53)/(61 * 17)

Definition 3

(Invested Capital – Total *plus* Deferred Taxes and Investment Tax Credit (Balance Sheet) *minus* Minority Interest (Balance Sheet)) *divided by* (Common Shares Outstanding *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

(37 + 35 – 38)/(25 * 27)

(62 + 52 – 53)/(61 * 17)

Definition 4

(Invested Capital – Total *plus* Deferred Taxes and Investment Tax Credit (Balance Sheet)) *divided by* (Common Shares Outstanding *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

(37 + 35)/(25 * 27)

(62 + 52)/(61 * 17)

Net Operating Assets

(Property, Plant, and Equipment – Total (Net) *plus* Current Assets – Total *minus* Current Liabilities – Total) *divided by* (Common Shares Outstanding *multiplied by* Adjustment Factor (Cumulative) by Ex-Date)

(8 + 4 – 5)/(25 * 27)

(42 + 40 – 49)/
(61 * 17)

	Annual Data Item #	Quarterly Data Item #
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Net Operating Assets (cont.)

Fiscal Year

Price – Fiscal Year – High *divided by*
 Adjustment Factor (Cumulative) by Ex-
 Date

199/27

NA

1st Month of Quarter

Price – Close– 1st Month of Quarter
divided by Adjustment Factor (Cumulative)
 by Ex-Date

NA

12/17

2nd Month of Quarter

Price – Close – 2nd Month of Quarter
divided by Adjustment Factor (Cumulative)
 by Ex-Date

NA

13/17

3rd Month of Quarter

Price – Close – 3rd Month of Quarter
divided by Adjustment Factor (Cumulative)
 by Ex-Date

NA

14/17

Property, Plant, and Equipment – Total (Net)

Property, Plant, and Equipment – Total
 (Net) *divided by* (Common Shares
 Outstanding *multiplied by* Adjustment –
 Factor (Cumulative) Ex-Date)

8/(25 * 27)

42/(61 * 17)

Total Net Assets

Assets – Total/Liabilities and Stockholders’
 Equity – Total *divided by* (Common Shares
 Outstanding *multiplied by* Adjustment
 Factor (Cumulative) by Ex-Date)

6/(25 * 27)

44/(61 * 17)

Working Capital

(Current Assets – Total *minus* Current
 Liabilities – Total) *divided by* (Common
 Shares Outstanding *multiplied by*
 Adjustment Factor (Cumulative) by Ex-
 Date)

(4 – 5)/(25 * 27)

(40 – 49)/(61 * 17)

Retained Earnings Statement (Total \$)

	Annual Data Item #	Quarterly Data Item #
Retained Earnings		
Unadjusted Retained Earnings +	259 + 357 + 359	237 + 238 +
Accumulated Other Comprehensive Income		240
(Loss) + Other Stockholders Equity		
Adjustments		
Beginning of Year		
Retained Earnings $t \text{ minus } 1$	$36(t - 1)$	$58(t - 1)$
End of Year		
Retained Earnings t	$36t$	$58t$
Other Changes		
Retained Earnings t minus Retained Earnings $t - 1$ minus Retained Earnings Restatement	$36t - 36(t - 1) - 99 - 123 + 124 + 127$	NA
minus Income Before Extraordinary Items		
(Statement of Cash Flows) minus		
Extraordinary Items and Discontinued		
Operations (Statement of Cash Flows) plus		
Cash Dividends (Statement of Cash Flows)		

Turnover Ratios

	Annual Data Item #	Quarterly Data Item #
Accounts Receivable Turnover		
Sales (Net) divided by [(Receivables – Total t plus Receivables – Total $t - 1$ divided by 2)]	$12/((2t + 2(t - 1))/2)$	$2/((37t + 37(t - 1))/2)$
(Item) as a % of Sales		
Accounts Receivables		
Receivables – Total divided by Sales (Net)	$(2/12) * 100$	$(37/2) * 100$
Cash and Short-Term Investments		
Cash and Short-Term Investments divided by Sales (Net)	$(1/12) * 100$	$(36/2) * 100$
Inventories		
Inventories – Total divided by Sales (Net)	$(3/12) * 100$	$(38/2) * 100$

	Annual Data Item #	Quarterly Data Item #
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Inventory Turnover

Definition 1

Cost of Goods Sold divided by ((Inventories – Total *t plus* Inventories – Total *t minus 1*) divided by 2)

$$41/((3t + 3(t - 1))/2)$$

$$30/((38t + 38(t - 1))/2)$$

Definition 2

Sales (Net) divided by ((Inventories – Total *t plus* Inventories – Total *t minus 1*) divided by 2)

$$12/((3t + 3(t - 1))/2)$$

$$2/((38t + 38(t - 1))/2)$$

Number of Days' Sales

in Inventories – Definition 1

((Inventories – Total *t plus* Inventories – Total *t minus 1*) divided by 2) divided by (Cost of Goods Sold divided by 365)

$$((3t + 3(t - 1))/2)/(41/365)$$

$$((38t + 38(t - 1))/2)/(30/90)$$

in Inventories – Definition 2

((Inventories – Total *t plus* Inventories – Total *t minus 1*) divided by 2) divided by (Sales (Net) divided by 365)

$$(3t + 3(t - 1))/2)/(12/365)$$

$$(38t + 38(t - 1))/2)/(2/90)$$

in Receivables

((Receivables – Total *t plus* Receivables – Total *t minus 1*) divided by 2) divided by (Sales (Net) divided by 365)

$$((2t + 2(t - 1))/2)/(12/365)$$

$$((37t + 37(t - 1))/2)/(2/90)$$

Sales per \$ Cash and Short-Term Investments

Sales (Net) divided by Cash and Short-Term Investments

$$12/1$$

$$2/36$$

Sales per \$ Common Equity

Sales (Net) divided by Common Equity – Total

$$12/60$$

$$2/59$$

Tangible

Sales (Net) divided by Common Equity – Tangible

$$12/11$$

$$\text{NA}$$

Liquidating Value

Sales (Net) divided by Common Equity – Liquidation Value

$$12/235$$

$$\text{NA}$$

	Annual Data Item #	Quarterly Data Item #
Sales per \$ Gross Assets		
Sales (Net) divided by (Assets – Total/Liabilities and Stockholders' Equity – Total plus Depreciation, Depletion, and Amortization (Accumulated))	12/(6 + 196)	2/(44 + 41)
Sales per \$ Inventory		
Sales (Net) divided by Inventories – Total	12/3	2/38
Sales per \$ Invested Capital		
Definition 1		
Sales (Net) divided by Invested Capital – Total	12/37	2/62
Definition 2		
Sales (Net) divided by (Invested Capital – Total minus Minority Interest (Balance Sheet))	12/(37 – 38)	2/(62 – 53)
Definition 3		
Sales (Net) divided by (Invested Capital – Total plus Deferred Taxes and Investment Tax Credit(Balance Sheet) minus Minority Interest (Balance Sheet))	12/(37 + 35 – 38)	2/(62 + 52 – 53)
Definition 4		
Sales (Net) divided by (Invested Capital – Total plus Deferred Taxes and Investment Tax Credit (Balance Sheet))	12/(37 + 35)	2/(62 + 52)
Sales per \$ Net Assets		
Sales (Net) divided by Assets – Total/Liabilities and Stockholders' Equity – Total	12/6	2/44
Sales per \$ Property, Plant, and Equipment		
Gross		
Sales (Net) divided by Property, Plant, and Equipment – Total (Gross)	12/7	2/(41 + 42)
Net		
Sales (Net) divided by Property, Plant, and Equipment – Total (Net)	12/8	2/42

	Annual Data Item #	Quarterly Data Item #
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Sales per \$ Receivable – Current

Sales (Net) divided by Receivables – Total 12/2 2/37

Sales per \$ Stockholders' Equity

Tangible

Sales (Net) divided by (Preferred Stock – Liquidating Value plus Common Equity – Tangible) 12/(10 + 11) NA

Total

Sales (Net) divided by Stockholders' Equity – Total 12/216 2/60

Rates of Return

	Annual Data Item #	Quarterly Data Item #
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After-tax Return

on Average Common Equity – Total

Income Before Extraordinary Items – Adjusted for Common Stock Equivalents divided by ((Common Equity – Total t plus Common Equity – Total t minus 1) divided by 2) (237/((60t + 60(t – 1))/2)) * 100 (25/((59t + 59(t – 1))/2)) * 100

on Common Equity – Tangible

Income Before Extraordinary Items – Adjusted for Common Stock Equivalents divided by Common Equity – Tangible (237/11) * 100 NA

on Common Equity – Total

Income Before Extraordinary Items – Adjusted for Common Stock Equivalents divided by Common Equity – Total (237/60) * 100 (25/59) * 100

on Gross Assets – Definition 1

[Income Before Extraordinary Items divided by (Assets – Total/Liabilities and Stockholders' Equity – Total plus Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)] [18/(6 + 196)] * 100 [8/(44 + 41)] * 100

	Annual Data Item #	Quarterly Data Item #
on Gross Assets – Definition 2 [Income Before Extraordinary Items <i>plus</i> Interest Expense) <i>divided by</i> (Assets – Total/Liabilities and Stockholders' Equity – Total <i>plus</i> Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)]	$[(18 + 15)/(6 + 196)] * 100$	$[(8 + 22)/(44 + 41)] * 100$
on Gross Assets – Definition 3 [Income Before Extraordinary Items <i>plus</i> (Interest Expense <i>multiplied by</i> (1 <i>minus</i> (Income Taxes – Total <i>divided by</i> Pretax Income))) <i>divided by</i> (Assets – Total/Liabilities and Stockholders' Equity – Total <i>plus</i> Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)]	$[(18 + (15 * (1 - (16/170))))/(6 + 196)] * 100$	$[(8 + (22 * (1 - (6/23))))/(44 + 41)] * 100$
on Gross Assets – Definition 4 [Income Before Extraordinary Items <i>plus</i> Interest Expense <i>plus</i> Minority Interest (Income Account)) <i>divided by</i> (Assets – Total/Liabilities and Stockholders' Equity – Total <i>plus</i> Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)]	$[(18 + 15 + 49)/(6 + 196)] * 100$	$[(8 + 22 + 3)/(44 + 41)] * 100$
on Gross Assets – Definition 5 [Income Before Extraordinary Items <i>plus</i> (Interest Expense <i>multiplied by</i> (1 <i>minus</i> (Income Taxes – Total <i>divided by</i> Pretax Income))) <i>plus</i> Minority Interest (Income Account)) <i>divided by</i> (Assets – Total/Liabilities and Stockholders' Equity – Total <i>plus</i> Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)]	$[(18 + (15 * (1 - (16/170))) + 49)/(6 + 196)] * 100$	$[(8 + (22 * (1 - (6/23))) + 3)/(44 + 41)] * 100$
on Invested Capital – Definition 1A [Income Before Extraordinary Items <i>plus</i> Interest Expense <i>plus</i> Minority Interest (Income Account)] <i>divided by</i> Invested Capital – Total	$[(18 + 15 + 49)/37] * 100$	$((8 + 22 + 3)/62) * 100$

	Annual Data Item #	Quarterly Data Item #
on Invested Capital – Definition 1B (Income Before Extraordinary Items <i>plus</i> (Interest Expense <i>multiplied by</i> (1 <i>minus</i> (Income Taxes – Total <i>divided by</i> Pretax Income))) <i>plus</i> Minority Interest (Income Account)) <i>divided by</i> Invested Capital – Total	$((18 + (15 * (1 - (16/170)))) + 49)/37) * 100$	$((8 + (22 * (1 - (6/23))) + 3)/62) * 100$
on Invested Capital – Definition 2A (Income Before Extraordinary Items <i>plus</i> Interest Expense) <i>divided by</i> (Invested Capital – Total <i>minus</i> Minority Interest (Balance Sheet))	$((18 + 15)/(37 - 38)) * 100$	$((8 + 22)/(62 - 53)) * 100$
on Invested Capital – Definition 2B (Income Before Extraordinary Items <i>plus</i> (Interest Expense <i>multiplied by</i> (1 <i>minus</i> (Income Taxes – Total <i>divided by</i> Pretax Income))) <i>divided by</i> (Invested Capital – Total <i>minus</i> Minority Interest (Balance Sheet))	$((18 + (15 * (1 - (16/170))))/(37 - 38)) * 100$	$((8 + (22 * (1 - (6/23))))/(62 - 53)) * 100$
on Invested Capital – Definition 3A (Income Before Extraordinary Items <i>plus</i> Interest Expense) <i>divided by</i> (Invested Capital – Total <i>plus</i> Deferred Taxes and Investment Tax Credit (Balance Sheet) <i>minus</i> Minority Interest (Balance Sheet))	$((18 + 15)/(37 + 35 - 38)) * 100$	$((8 + 22)/(62 + 52 - 53)) * 100$
on Invested Capital – Definition 3B (Income Before Extraordinary Items <i>plus</i> (Interest Expense <i>multiplied by</i> (1 <i>minus</i> (Income Taxes – Total <i>divided by</i> Pretax Income))) <i>divided by</i> (Invested Capital – Total <i>plus</i> Deferred Taxes and Investment Tax Credit (Balance Sheet) <i>minus</i> Minority Interest (Balance Sheet))	$((18 + (15 * (1 - (16/170))))/(37 + 35 - 38)) * 100$	$((8 + (22 * (1 - (6/23))))/(62 + 52 - 53)) * 100$
on Invested Capital – Definition 4A (Income Before Extraordinary Items <i>plus</i> Interest Expense <i>plus</i> Minority Interest (Income Account)) <i>divided by</i> (Invested Capital – Total <i>plus</i> Deferred Taxes and Investment Tax Credit (Balance Sheet))	$((18 + 15 + 49)/(37 + 35)) * 100$	$((8 + 22 + 3)/(62 + 52)) * 100$

	Annual Data Item #	Quarterly Data Item #
on Invested Capital – Definition 4B <i>(Income Before Extraordinary Items plus (Interest Expense multiplied by (1 minus (Income Taxes – Total divided by Pretax Income))) plus Minority Interest (Income Account)) divided by (Invested Capital – Total plus Deferred Taxes and Investment Tax Credit (Balance Sheet))</i>	$((18 + (15 * (1 - (16/170))) + 49)/(37 + 35)) * 100$	$((8 + (22 * (1 - (6/23))) + 3)/(62 + 52)) * 100$
on Property, Plant, and Equipment – Total (Net) – Definition 1 <i>Income Before Extraordinary Items divided by Property, Plant, and Equipment – Total (Net)</i>	$(18/8) * 100$	$(8/42) * 100$
on Property, Plant, and Equipment – Total (Net) – Definition 2 <i>(Income Before Extraordinary Items plus Interest Expense) divided by Property, Plant, and Equipment – Total (Net)</i>	$((18 + 15)/8) * 100$	$((8 + 22)/42) * 100$
on Property, Plant, and Equipment – Total (Net) – Definition 3 <i>(Income Before Extraordinary Items plus (Interest Expense multiplied by (1 minus (Income Taxes – Total divided by Pretax Income))) divided by Property, Plant, and Equipment – Total (Net)</i>	$((18 + (15 * (1 - (16/170))))/8) * 100$	$((8 + (22 * (1 - (6/23))))/42) * 100$
on Property, Plant, and Equipment – Total (Net) – Definition 4 <i>(Income Before Extraordinary Items plus Interest Expense plus Minority Interest (Income Account)) divided by Property, Plant, and Equipment – Total (Net)</i>	$((18 + 15 + 49)/8) * 100$	$((8 + 22 + 3)/42) * 100$
on Property, Plant, and Equipment – Total (Net) – Definition 5 <i>(Income Before Extraordinary Items plus (Interest Expense multiplied by (1 minus (Income Taxes – Total divided by Pretax Income))) plus Minority Interest (Income Account)) divided by Property, Plant, and Equipment – Total (Net)</i>	$((18 + (15 * (1 - (16/170))) + 49)/8) * 100$	$((8 + (22 * (1 - (6/23))) + 3)/42) * 100$

	Annual Data Item #	Quarterly Data Item #
on Stockholders' Equity – Definition		
1		
Income Before Extraordinary Items <i>divided by</i> Stockholders' Equity – Total	$(18/216) * 100$	$(8/60) * 100$
on Stockholders' Equity – Definition		
2		
Income Before Extraordinary Items <i>divided by</i> (Preferred Stock – Liquidating Value <i>plus</i> Common Equity – Tangible)	$(18/(10 + 11)) * 100$	NA
Pretax Return		
on Net Operating Assets		
(Operating Income Before Depreciation <i>minus</i> Depreciation and Amortization) <i>divided by</i> (Property, Plant, and Equipment – Total (Net) <i>plus</i> Current Assets – Total <i>minus</i> Current Liabilities – Total) or Operating Income After Depreciation <i>divided by</i> (Property, Plant, and Equipment – Total (Net) <i>plus</i> Current Assets – Total <i>minus</i> Current Liabilities – Total)	$((13 - 14)/(8 + 4 - 5)) * 100$ <i>or</i> $(178/(8 + 4 - 5)) * 100$	$((21 - 5)/(42 + 40 - 49)) * 100$
on Total Earning Assets		
(Operating Income Before Depreciation <i>minus</i> Depreciation and Amortization) <i>divided by</i> (Property, Plant, and Equipment – Total (Net) <i>plus</i> Current Assets – Total) or Operating Income After Depreciation <i>divided by</i> (Property, Plant, and Equipment – Total (Net) <i>plus</i> Current Assets – Total)	$((13 - 14)/(8 + 4)) * 100$ <i>or</i> $(178/(8 + 4)) * 100$	$((21 - 5)/(42 + 40)) * 100$
Sales per \$ Working Capital		
Sales (Net) <i>divided by</i> (Current Assets – Total <i>minus</i> Current Liabilities – Total)	$12/(4 - 5)$	$2/(40 - 49)$
Working Capital as a % of Sales		
(Current Assets – Total <i>minus</i> Current Liabilities – Total) <i>divided by</i> Sales (Net)	$((4 - 5)/12) * 100$	$((40 - 49)/2) * 100$

Capitalization Ratios

	Annual Data Item #	Quarterly Data Item #
<i>Invested Capital</i>		
Definition 1		
Long-Term Debt – Total <i>plus</i> Preferred Stock – Carrying Value <i>plus</i> Common Equity – Total <i>plus</i> Minority Interest (Balance Sheet)	9 + 130 + 60 + 38	51 + 55 + 59 + 53
Common Equity – Tangible as a % of Invested Capital	$(11/37) * 100$	NA
Common Equity – Total as a % of Invested Capital	$(60/37) * 100$	$(59/62) * 100$
Long-Term Debt – Total as a % of Invested Capital	$(9/37) * 100$	$(51/62) * 100$
Minority Interest (Balance Sheet) as a % of Invested Capital	$(38/37) * 100$	$(53/62) * 100$
Preferred Stock – Carrying Value as a % of Invested Capital	$(130/37) * 100$	$(55/62) * 100$
Preferred Stock – Liquidating Value as a % of Invested Capital	$(10/37) * 100$	NA
Total Debt as a % of Invested Capital (Long-Term Debt – Total <i>plus</i> Debt in Current Liabilities) <i>divided by</i> Invested Capital – Total	$((9 + 34)/37) * 100$	$((51 + 45)/62) * 100$
Definition 2		
Long-Term Debt – Total <i>plus</i> Preferred Stock – Carrying Value <i>plus</i> Common Equity – Total	9 + 130 + 60	51 + 55 + 59
Common Equity – Tangible as a % of Invested Capital	$(11/(37 - 38)) * 100$	NA
Common Equity – Total as a % of Invested Capital	$(60/(37 - 38)) * 100$	$(59/(62 - 53)) * 100$
Long-Term Debt as a % of Invested Capital	$(9/(37 - 38)) * 100$	$(51/(62 - 53)) * 100$
Preferred Stock – Carrying Value as a % of Invested Capital	$(130/(37 - 38)) * 100$	$(55/(62 - 53)) * 100$

	Annual Data Item #	Quarterly Data Item #
Preferred Stock – Liquidating Value as a % of Invested Capital	$(10/(37 - 38)) * 100$	NA
Total Debt as a % of Invested Capital (Long-Term Debt – Total <i>plus</i> Debt in Current Liabilities) <i>divided by</i> (Invested Capital – Total <i>minus</i> Minority Interest (Balance Sheet))	$((9 + 34)/(37 - 38)) * 100$	$((51 + 45)/(62 - 53)) * 100$
Definition 3 Long-Term Debt – Total <i>plus</i> Preferred Stock – Carrying Value <i>plus</i> Common Equity – Total <i>plus</i> Deferred Taxes and Investment Tax Credit (Balance Sheet)	$9 + 130 + 60 + 35$	$51 + 55 + 59 + 52$
Common Equity – Tangible as a % of Invested Capital	$(11/(37 + 35 - 38)) * 100$	NA
Common Equity – Total as a % of Invested Capital	$(60/(37 + 35 - 38)) * 100$	$(59/(62 + 52 - 53)) * 100$
Deferred Taxes and Investment Tax Credit as a% of Invested Capital	$(35/(37 + 35 - 38)) * 100$	$(52/(62 + 52 - 53)) * 100$
Long-Term Debt as a % of Invested Capital	$(9/(37 + 35 - 38)) * 100$	$(51/(62 + 52 - 53)) * 100$
Preferred Stock – Carrying Value as a % of Invested Capital	$(130/(37 + 35 - 38)) * 100$	$(55/(62 + 52 - 53)) * 100$
Preferred Stock – Liquidating Value as a % of Invested Capital	$(10/(37 + 35 - 38)) * 100$	NA
Total Debt as a % of Invested Capital (Long-Term Debt – Total <i>plus</i> Debt in Current Liabilities) <i>divided by</i> (Invested Capital – Total <i>plus</i> Deferred Taxes and Investment Tax Credit (Balance Sheet) <i>minus</i> Minority Interest (Balance Sheet))	$((9 + 34)/(37 + 35 - 38)) * 100$	$((51 + 45)/(62 + 52 - 53)) * 100$
Definition 4 Long-Term Debt – Total <i>plus</i> Preferred Stock – Carrying Value <i>plus</i> Minority Interest (Balance Sheet) <i>plus</i> Deferred Taxes and Investment Tax Credit (Balance Sheet) <i>plus</i> Common Equity – Total	$9 + 130 + 38 + 35 + 60$	$52 + 55 + 53 + 52 + 59$
Common Equity – Tangible as a % of Invested Capital	$(11/(37 + 35)) * 100$	NA

	Annual Data Item #	Quarterly Data Item #
Common Equity – Total as a % of Invested Capital	$(60/(37 + 35)) * 100$	$(59/(62 + 52)) * 100$
Deferred Taxes and Investment Tax Credit as a % of Invested Capital	$(35/(37 + 35)) * 100$	$(52/(62 + 52)) * 100$
Long-Term Debt as a % of Invested Capital	$(9/(37 + 35)) * 100$	$(51/(62 + 52)) * 100$
Minority Interest (Balance Sheet) as a % of Invested Capital	$(38/(37 + 35)) * 100$	$(53/(62 + 52)) * 100$
Preferred Stock – Carrying Value as a % of Invested Capital	$(130/(37 + 35)) * 100$	$(55/(62 + 52)) * 100$
Preferred Stock – Liquidating Value as a % of Invested Capital	$(10/(37 + 35)) * 100$	NA
Total Debt as a % of Invested Capital <i>(Long-Term Debt – Total plus Debt in Current Liabilities) divided by (Invested Capital – Total plus Deferred Taxes and Investment Tax Credit(Balance Sheet))</i>	$((9 + 34)/(37 + 35)) * 100$	$((51 + 45)/(62 + 52)) * 100$

Criteria of Financial Soundness

	Annual Data Item #	Quarterly Data Item #
(Item) as a % of Average Long-Term Debt		
Interest <i>(Interest Expense divided by ((Long-Term Debt – Total t plus Long-Term Debt – Total t minus 1) divided by 2))</i>	$(15/((9t + 9(t - 1))/2)) * 100$	$(22/((52t + 51(t - 1))/2)) * 100$
(Item) as a % of Average Total Debt		
Interest <i>(Interest Expense divided by ((Long-Term Debt – Total t plus Long-Term Debt – Total t minus 1 plus Debt in Current Liabilities t plus Debt in Current Liabilities t minus 1) divided by 2))</i>	$(15/((9t + 9(t - 1) + 34t + 34(t - 1))/2)) * 100$	$(22/((51t + 51(t - 1) + 45t + 45(t - 1))/2)) * 100$

	Annual Data Item #	Quarterly Data Item #
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(Item) as a % of Current Assets

Cash and Short-Term Investments

Cash and Short-Term Investments *divided by* Current Assets – Total **(1/4) * 100** **(36/40) * 100**

Current Assets – Other

Current Assets – Other *divided by* Current Assets – Total **(68/4) * 100** **(39/40) * 100**

Inventory

Inventories – Total *divided by* Current Assets – Total **(3/4) * 100** **(38/40) * 100**

Receivables

Receivables – Total *divided by* Current Assets – Total **(2/4) * 100** **(37/40) * 100**

(Item) as a % of Intangibles

Goodwill

Goodwill *divided by* Intangibles **(204/33) * 100** NA

(Item) as a % of Total Assets

Assets – Other

Assets – Other *divided by* Assets – Total/Liabilities and Stockholders' Equity – Total **(69/6) * 100** **(43/44) * 100**

Current Assets

Current Assets – Total *divided by* Assets – Total/Liabilities and Stockholder's Equity – Total **(4/6) * 100** **(40/44) * 100**

Goodwill

Goodwill *divided by* Assets – Total/Liabilities and Stockholders' Equity – Total **(204/6) * 100** NA

Intangibles

Intangibles *divided by* Assets – Total/Liabilities and Stockholders' Equity – Total **(33/6) * 100** NA

	Annual Data Item #	Quarterly Data Item #
Investments and Advances (Investments and Advances – Equity Method <i>plus</i> Investment and Advances – Other) <i>divided by</i> Assets – Total/Liabilities and Stockholders’ Equity – Total	$((31 + 32)/6) * 100$	NA
Investments and Advances – Equity Investments and Advances – Equity Method <i>divided by</i> Assets – Total/Liabilities and Stockholders’ Equity – Total	$(31/6) * 100$	NA
Property, Plant, and Equipment – Total (Gross) Property, Plant, and Equipment – Total (Gross) <i>divided by</i> Assets – Total/Liabilities and Stockholders’ Equity – Total	$(7/6) * 100$	$((41 + 42)/44) * 100$
Property, Plant , and Equipment – Total (Net) Property, Plant, and Equipment – Total (Net) <i>divided by</i> Assets – Total/Liabilities and Stockholders’ Equity – Total	$(8/6) * 100$	$(42/44) * 100$
Total Debt (Long-Term Debt – Total <i>plus</i> Debt in Current Liabilities) <i>divided by</i> Assets – Total/Liabilities and Stockholders’ Equity – Total	$((9 + 34)/6) * 100$	$((51 + 45)/44) * 100$
(Item) as a % of Total Debt		
Short-Term Debt Debt in Current Liabilities <i>divided by</i> (Long- Term Debt – Total <i>plus</i> Debt in Current Liabilities	$(34/(9 + 34)) * 100$	$(45/(45 + 51)) * 100$
(Item) as a % of Total Liabilities		
Current Liabilities – Total <i>divided by</i> Liabilities – Total	$(5/181) * 100$	$(49/54) * 100$
Deferred Taxes and Investment Tax Credit Deferred Taxes and Investment Tax Credit (Balance Sheet) <i>divided by</i> Liabilities – Total	$(35/181) * 100$	$(52/54) * 100$

	Annual Data Item #	Quarterly Data Item #
Interest		
Interest Expense <i>divided by</i> Liabilities – Total	(15/181) * 100	(22/54) * 100
Liabilities – Other		
Liabilities – Other <i>divided by</i> Liabilities – Total	(75/181) * 100	(501/54) * 100
Long-Term Debt		
Long-Term Debt <i>divided by</i> Liabilities – Total	(9/181) * 100	(51/54) * 100
Minority Interest		
Minority Interest (Balance Sheet) <i>divided by</i> Liabilities – Total	(38/181) * 100	(53/54) * 100
Preferred Stock – Carrying Value		
Preferred Stock – Carrying Value <i>divided by</i> Liabilities – Total	(130/180) * 100	(55/54) * 100
Preferred Stock – Liquidating Value		
Preferred Stock – Liquidating Value <i>divided by</i> Liabilities – Total	(10/181) * 100	NA
(Item) as a % of Total Liabilities and Stockholders' Equity		
Common Equity – Total		
Common Equity – Total <i>divided by</i> Assets – Total/Liabilities and Stockholders' Equity – Total	(60/6) * 100	(59/44) * 100
Stockholders' Equity – Total		
Stockholders' Equity – Total <i>divided by</i> Assets – Total/Liabilities and Stockholders' Equity – Total	(216/6) * 100	(60/44) * 100
Capital Expenditure Coverage		
(Depreciation and Amortization <i>plus</i> Income Before Extraordinary Items – Adjusted for Common Stock Equivalents <i>minus</i> Dividends – Common)	(14 + 20 – 21)/30	NA
Current Ratio		
Current Assets – Total <i>divided by</i> Current Liabilities – Total	4/5	40/49

	Annual Data Item #	Quarterly Data Item #
Debt/Equity Ratios		
Long-Term Debt – Definition 1 Long-Term Debt – Total <i>divided by</i> Common Equity – Total	9/60	51/59
Long-Term Debt – Definition 2 Long-Term Debt – Total <i>divided by</i> Common Equity – Tangible	9/11	NA
Long-Term Debt – Definition 3 Long-Term Debt – Total <i>divided by</i> Stockholders' Equity – Total	9/216	51/60
Long-Term Debt – Definition 4 Long-Term Debt – Total <i>divided by</i> (Preferred Stock – Liquidating Value <i>plus</i> Common Equity – Tangible)	9/(10 + 11)	NA
Total Liabilities – Definition 1 Liabilities – Total <i>divided by</i> Common Equity – Total	181/60	54/59
Total Liabilities – Definition 2 Liabilities – Total <i>divided by</i> Common Equity – Tangible	181/11	NA
Total Liabilities – Definition 3 Liabilities – Total <i>divided by</i> Stockholders' Equity – Total	181/216	54/60
Total Liabilities – Definition 4 Liabilities – Total <i>divided by</i> (Preferred Stock – Liquidating Value <i>plus</i> Common Equity – Tangible)	181/(10 + 11)	NA
Interest Coverage		
After-tax (Interest Expense <i>plus</i> Income Before Extraordinary Items) <i>divided by</i> Interest Expense	(15 + 18)/15	(22 + 8)/22
Pretax (Interest Expense <i>Pretax Income</i>) <i>divided</i> <i>by</i> Interest Expense	(15 + 170)/15	(22 + 23)/22
Quick Ratio (Acid Test) (Cash and Short-Term Investments <i>plus</i> Receivables – Total) <i>divided by</i> Current Liabilities – Total	(1 + 2)/5	(36 + 37)/49

Management Decision Statistics

	Annual Data Item #	Quarterly Data Item #
(Item) as a % of Cash Flow		
Cash Dividends – Definition 1 Cash Dividends (Statement of Cash Flows) <i>divided by</i> (Income Before Extraordinary Items (Statement of Cash Flows) <i>plus</i> Depreciation and Amortization (Statement of Cash Flows))	(127/(123 + 125)) * 100	● (89/(76 + 77)) * 100
Cash Dividends – Definition 2 Cash Dividends (Statement of Cash Flows) <i>divided by</i> (Income Before Extraordinary Items (Statement of Cash Flows) <i>plus</i> Depreciation and Amortization (Statement of Cash Flows) <i>plus</i> Deferred Taxes (Statement of Cash Flows) <i>plus</i> Equity in Net Loss (Earnings) (Statement of Cash Flows) <i>plus</i> Extraordinary Items and Discontinued Operations (Statement of Cash Flows) <i>plus</i> Minority Interest (Income Account))	(127/(123 + 125 + 126 + 106 + 124 + 49)) * 100	(89/(76 + 77 + 79 + 80 + 78 + 3)) * 100
Cash Dividends – Definition 3 Cash Dividends (Statement of Cash Flows) <i>divided by</i> (Income Before Extraordinary Items (Statement of Cash Flows) <i>plus</i> Extraordinary Items and Discontinued Operations (Statement of Cash Flows) <i>plus</i> Depreciation and Amortization (Statement of Cash Flows) <i>plus</i> Deferred Taxes (Statement of Cash Flows) <i>plus</i> Equity in Net Loss (Earnings) (Statement of Cash Flows))	(127/(123 + 124 + 125 + 126 + 106)) * 100	● (89/(76 + 77 + 78 + 79 + 80)) * 100

(Item) as a % of Income Before Extraordinary Items – Adjusted for Common Stock Equivalents

Cash Dividends Cash Dividends (Statement of Cash Flows) <i>divided by</i> Income Before Extraordinary Items – Adjusted for Common Stock Equivalents	(127/20) * 100	(89/10) * 100
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	Annual Data Item #	Quarterly Data Item #
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(Item) as a % of Property, Plant, and Equipment – Total (Gross)

Depreciation Expense

Depreciation and Amortization *divided by* Property, Plan, and Equipment – Total (Gross) $(14/7) * 100$ $(5/(41 + 42)) * 100$

Property, Plant, and Equipment – Total (Net)

Property, Plan, and Equipment – Total (Net) *divided by* Property, Plant, and Equipment – Total (Gross) $(8/7) * 100$ $(42/(41 + 42)) * 100$

(Item) as a % of Property, Plant, and Equipment – Total (Net)

Depreciation Expense

Depreciation and Amortization *divided by* Property, Plant, and Equipment – Total (Net) $(14/8) * 100$ $(5/42) * 100$

Price and Market Data

	Annual Data Item #	Quarterly Data Item #
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Price – High – Adjusted

Calendar Year

Price – High *divided by* Adjustment Factor (Cumulative) by Ex-Date 22/27 NA

Fiscal Year

Price – Fiscal Year – High *divided by* Adjustment Factor (Cumulative) by Ex-Date 197/27 NA

1st Month of Quarter

Price – High – 1st Month of Quarter *divided by* Adjustment Factor (Cumulative) by Ex-Date NA 63/17

2nd Month of Quarter

Price – High – 2nd Month of Quarter *divided by* Adjustment Factor (Cumulative) by Ex-Date NA 64/17

3rd Month of Quarter

Price – High – 3rd Month of Quarter *divided by* Adjustment Factor (Cumulative) by Ex-Date NA 65/17

	Annual Data Item #	Quarterly Data Item #
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Price – Low – Adjusted

Calendar Year

Price – Low *divided by* Adjustment Factor
(Cumulative) by Ex-Date 23/27 NA

Fiscal Year

Price – Fiscal Year – Low *divided by*
Adjustment Factor (Cumulative) by Ex-
Date 198/27 NA

1st Month of Quarter

Price – Low – 1st Month of Quarter *divided
by* Adjustment Factor (Cumulative) by Ex-
Date NA 66/17

2nd Month of Quarter

Price – Low – 2nd Month of Quarter
divided by Adjustment Factor (Cumulative)
by Ex-Date NA 67/17

3rd Month of Quarter

Price – Low – 3rd Month of Quarter
divided by Adjustment Factor (Cumulative)
by Ex-Date NA 68/17

Price – Close – Adjusted

Calendar Year

Price – Close *divided by* Adjustment Factor
(Cumulative) by Ex-Date 24/27 NA

Fiscal Year

Price – Fiscal Year – Close *divided by*
Adjustment Factor (Cumulative) by Ex-
Date 199/27 NA

1st Month of Quarter

Price – Close – 1st Month of Quarter
divided by Adjustment Factor (Cumulative)
by Ex-Date NA 12/17

2nd Month of Quarter

Price – Close – 2nd Month of Quarter
divided by Adjustment Factor (Cumulative)
by Ex-Date NA 13/17

3rd Month of Quarter

Price – Close – 3rd Month of Quarter
divided by Adjustment Factor (Cumulative)
by Ex-Date NA 14/17

	Annual Data Item #	Quarterly Data Item #
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Common Shares Outstanding – Adjusted

Common Shares Outstanding <i>multiplied by</i>	25 * 27	61 * 17
Adjustment Factor (Cumulative) by Ex-Date		

Common Shares Traded – Adjusted

Common Shares Traded <i>multiplied by</i>	28 * 27	18 * 17
Adjustment Factor (Cumulative) by Ex-Date		

Common Shares Used to Calculate Earnings per Share (Basic) – Adjusted

Common Shares Used to Calculate	54 * 27	15 * 17
Earnings per Share – (Basic) <i>multiplied by</i>		
Adjustment Factor (Cumulative) by Ex-Date		

Common Shares Used to Calculate Earnings per Share – 12 Months Moving – Adjusted

Common Shares Used to Calculate	NA	28 * 17
Earnings per Share – 12 Months Moving		
<i>multiplied by</i> Adjustment Factor		
(Cumulative) by Ex-Date		

Market Return

by Ex-Date (Fiscal Year End) This excludes the affects of cash equivalent distributions

((Price – Fiscal Year – Close t plus Dividends per Share by Ex-Date) divided by Price – Fiscal Year – Close t minus 1) minus 1

$$\frac{((199t + 26)/199)}{(t - 1) - 1} * 100$$

NA

To calculate a total return including the affects of cash equivalent distributions, you must use the PDE file, see the calculation for *Total Investment Return* on page 32.

	Annual Data Item #	Quarterly Data Item #
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by Ex-Date (Quarter End) This excludes the affects of cash equivalent distributions

((Price – Close – 3rd Month of Quarter *plus* Dividends per Share by Ex-Date *t plus* Dividends per Share by Ex-Date *t minus 1 plus* Dividends per Share by Ex-Date *t minus 3*) divided by Price – Close – 3rd Month of Quarter *t minus 1 minus 1*) minus 1 To calculate a total return including the affects of cash equivalent distributions, you must use the PDE file, see the calculation for *Total Investment Return* on page 32.

$$(((14 + 16t + 16(t - 1) + 16(t - 2) + 16(t - 3)) / 14(t - 1)) - 1) * 100$$

by Payable Date (Fiscal Year End)

((Price – Fiscal Year – Close *t plus* Dividends per Share by Payable Date) divided by Price – Fiscal Year – Close *t minus 1 minus 1*) minus 1

$$(((199t + 201) / 199(t - 1)) - 1) * 100$$

by Payable Date (Quarter End)

((Price – Close – 3rd Month of Quarter *plus* Dividends per Share by Payable Date *t plus* Dividends per Share by Payable Date *t minus 1 plus* Dividends per Share by Payable Date *t minus 3*) divided by Price – Close – 3rd Month of Quarter *t minus 1 minus 1*) minus 1

$$(((14 + 72t + 72(t - 1) + 72(t - 2) + 72(t - 3)) / 14(t - 1)) - 1) * 100$$

Market to Book (Fiscal Year End/Quarter End)

Price – Fiscal Year – Close (3rd Month of Quarter) divided by (Common Equity – Total divided by Common Shares Outstanding)

$$199 / (60/25) = 14 / (59/61)$$

Treasury Stock – Number of Common Shares

Treasury Stock – Number of Common Shares multiplied by Adjustment Factor (Cumulative) by Ex-Date

$$87 * 27$$

Market Value Statistics

	Annual Data Item #	Quarterly Data Item #
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Income Before Extraordinary Items Adjusted for Common Stock Equivalents per \$100 of Market Value

Calendar Year End

Income Before Extraordinary Items – 20/((24 * 25)/ 100)
 Adjusted for Common Stock Equivalents
divided by (Price – Close *multiplied by*
 Common Shares Outstanding)

Fiscal Year End/Quarter End

Income Before Extraordinary Items – 20/((199 * 25)/ 100) 10/((14 * 61)/ 100)
 Adjusted for Common Stock Equivalents
divided by (Price – Fiscal Year – Close
multiplied by Common Shares Outstanding)

Income Before Extraordinary Items per \$100 of Market Value

Calendar Year End

Income Before Extraordinary Items *divided by*
by (Price – Close *multiplied by* Common
 Shares Outstanding)

Fiscal Year End/Quarter End

Income Before Extraordinary Items *divided by*
by (Price – Fiscal Year – Close *multiplied by*
 Common Shares Outstanding)

Market Value of Common Stock

Calendar Year End

Price – Close *multiplied by* Common
 Shares Outstanding 24 * 25 NA

Fiscal Year End/Quarter End

Price – Fiscal Year – Close *multiplied by*
 Common Shares Outstanding 199 * 25 14 * 61

Pretax Income per \$100 of Market Value

Calendar Year End

Pretax Income *divided by* (Price – Close
multiplied by Common Shares Outstanding) 170/((24 * 25)/ 100) NA

Fiscal Year End/Quarter End

Pretax Income *divided by* (Price – Fiscal
 Year – Close *multiplied by* Common Shares
 Outstanding) 170/((199 * 25)/ 100) 23/((14 * 61)/ 100)

	Annual Data Item #	Quarterly Data Item #
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Sales per \$100 of Market Value

Calendar Year End

Sales (Net) divided by (Price – Close multiplied by Common Shares Outstanding)

12/((24 * 25)/ 100)

NA

Fiscal Year End/Quarter End

Sales (Net) divided by (Price – Fiscal Year – Close multiplied by Common Shares Outstanding)

12/((199 * 25)/ 100)

2/((14 * 61)/ 100)

Price Ratios

	Annual Data Item #	Quarterly Data Item #
--	-----------------------	--------------------------

Price – Earnings Ratio

Fiscal Year End

Price – Fiscal Year – Close divided by Earnings per Share (Basic) – Excluding Extraordinary Items

199/58

NA

Quarter End

Price – Close – 3rd Month of Quarter divided by Earnings per Share (Basic) – Excluding Extraordinary Items – 12-Months Moving

NA

14/27

Dividend Payout Ratio

Dividends – Common divided by Income Before Extraordinary Items – Adjusted for Common Stock Equivalents

21/20

NA

Dividend Yield

Fiscal Year End

Dividends per Share by Ex-Date divided by Price – Fiscal Year – Close

(26/199) * 100

NA

Quarter End

Dividends – Common – Indicated Annual divided by Price – Close – 3rd Month of Quarter

NA

(20/14) * 100

Formulas Used in Compustat Prices, Dividends and Earnings (PDE) Financial Calculations

Company Data

The following is a list of formulas used in various calculations. These formulas are by no means all-inclusive and can be used in most cases for monthly, quarterly, yearly, 5-year, and 10-year analysis. Remember that the data on the PDE file is *adjusted*. To readjust the data to its originally reported state, multiply all per share data (price, earnings) by the cumulative adjustment factor and divide the shares traded data by the cumulative adjustment factor.

Annualized Dividend Rate

Book Value per Share

Cash Equivalent Distributions per Share by Ex-Date

Common Shares Outstanding

Common Shares Traded

Common Stock Float Shares (Canadian PDE file)

Dividends per Share

Earnings per Share from Operations – 12 Months Moving

Earnings per Share – 12 Months Moving

Historical Earnings per Share (Canadian PDE file)

Net Asset Value per Share

Price – Close

Price – High

Price – Low

Price to Earnings Ratio

Price (High, Low, or Close)/Earnings per Share – 12 Months Moving

Price – High to Earnings as a Percentage of Price – Low to Earnings

((Price – High/Earnings per Share)/(Price – Low/Earnings per Share))* 100

Average Monthly Price

$\sum A / B$

A = prices

B= months

Price – High to Earnings as a Percentage of Price – Low to Earnings

((Price – High/Earnings per Share)/(Price – Low/Earnings per Share))* 100

Current Price Deviation from Mean Price

$$\sum n \frac{C}{((A_n + B_n) / 2) / n}$$

A = monthly high price

B = monthly low price

C = current close price

n = number of months

Dividend Yield – High

$$(\text{Annualized Dividend Rate} / \text{Price} - \text{High}) * 100$$

Dividend Yield – Low

$$(\text{Annualized Dividend Rate} / \text{Price} - \text{Low}) * 100$$

Dividend Yield – Close

$$(\text{Annualized Dividend Rate} / \text{Price} - \text{Close}) * 100$$

Dividend Payout Ratio

$$(\sum \text{Dividends per Share Paid} - 12 \text{ Months} / \text{Earnings per Share}) * 100$$

Total Investment Return

$$(((A + (\sum B + \sum D)) / C) - 1 * 100$$

A = current close price

B = dividends per share, beginning month through last month

C = close price, beginning month

D = cash equivalent distributions

Market Value of Shares Traded

$$\text{Price} - \text{Close} * \text{Common Shares Traded}$$

Index Data

The index data contained in the PDE file has a wide range of potential uses. Some of these general areas of usage are:

- **Relative Performance Analysis**

This technique involves the comparison of various company data with industry data for the industry in which the company is classified or with the total market as identified by the S&P Industrial Index or S&P 500 Index data. For example, price relatives can be calculated by dividing the company price by the index price at the same point in time. Price relatives, when observed over time, can be useful in projecting the company's future price performance compared to the market or compared to the company's industry.

The same type of analysis can be performed with earnings, price to earnings ratios, dividends, dividend yields, book values, returns on book value, and total investment returns (holding period returns). For instance, both the industry price and 12 months-moving earnings per share can be obtained from the PDE file for any selected month and used to calculate the industry price to earnings ratio. This figure can then be divided into the calculated price to earnings for the company for the same month. This company data is available via the various COMPUSTAT data files.

- **Industry Analysis**

The index data in the PDE file can also be used independently of other data in attempting to obtain a clear picture of the performance of specific industries. For example, compound or least-squares growth rates of various index data such as earnings per share, price, dividends per share, annualized dividend rate, and book value per share can be calculated over varying periods to aid in determining the future direction and growth of the industry.

- **Industry Comparisons**

The various calculations performed with the industry data can be compared with the same calculations for other industries and for the market in order to determine past relative performances and project future performance. For example, various regression techniques could be used to compare monthly price variability of selected industries with each other or with the market.

- **Beta Analysis**

The S&P Industrial Index and S&P 500 Index contained on the PDE file are exceptionally well-suited for the calculations necessary in beta analysis.

- **Technical Price Analysis**

It is possible to apply various technical formulas to the price data available on the PDE file. Technical analysis can also be applied to price to relative data calculated from the industry index data on the PDE file.

- **S&P Industry Relatives**

Relatives may also be calculated against the S&P 500, S&P Industrial, S&P Transportation, S&P Utilities, and S&P Financial indexes, as well as, the New York Stock Exchange.

Virtually all items, which can be calculated for an individual company, can also be calculated on a relative basis.

Year End Price

(Company Price – Close /Industry Price – Close) * 100

Earnings per Share – 12 Months Moving

(Company Earnings per Share – 12 Months Moving/Industry Earnings per Share – 12 Months Moving) * 100

Year End Close Price to Earnings

((Company Price – Close /Earnings per Share – 12 Months Moving)/(Industry Close Price/Earnings per Share – 12 Months Moving)) * 100

Year End Yield

((Company Annualized Dividend Rate/company Price – Close)/(Industry Annualized Dividend Rate/Industry Price – Close)) * 100

(Example: Comparing the company return in relation to the S&P Industry Index return over a 12-month period.)

$$B = \frac{n \sum XY - \sum X \sum Y}{n \sum X^2 - (\sum X)^2}$$

B = Beta

X = S&P Industrial Index Δ in Price + Yield ((Annualized Dividend Rate/Price)/12)

Y = Company Δ in Price + Yield ((Annualized Dividend Rate/Price)/12)

n = Number of time periods minus 1; 13 months – 1

Financial Statements

4

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In this chapter...

This chapter presents specific data items within the framework of financial statement formats. Data items are listed under the major classifications of Balance Sheet, Income Statement or Statement of Cash Flows. Supplementary and other items are classified by applicability to a particular statement or data type.

Each data item is listed with its data item number or, in the case of calculations, the multiple data items needed to fulfill the calculation. In some cases, components of a line item are provided in further detail below the item to which they apply. You'll be able to quickly identify components of a line item because they are indented and italicized. The following example is taken from the balance sheet to demonstrate this notation:

+ Preferred Stock – Carrying Value	130
+ <i>Preferred Stock – Redeemable</i>	175
+ <i>Preferred Stock – Nonredeemable</i>	209
+ Common Equity – Total.....	60
+ <i>Common Stock</i>	85
+ <i>Capital Surplus</i>	210
+ <i>Retained Earnings</i>	36
– <i>Treasury Stock – Total Dollar Amount</i>	88
Stockholders' Equity – Total (130 + 60)	216

These statement formats serve as reference for use in constructing financial statement models. For item definitions and page numbers see *Chapter 5, Data Definitions*, which are presented in alphabetical order. *Chapter 3, Financial Formulas*, provides further analytical definition and suggests formulas for use in calculating various financial applications.

General Classification of Annual Data

Balance Sheet

- Assets
- Liabilities and Net Worth
- Supplementary Balance Sheet Items
- Supplementary Schedules V and VI – Property, Plant, and Equipment Components
- Exhibit 27 – Depreciation of Property, Plant and Equipment

Income Statement

- Basic Income Statement
- Earnings per Share and Common Shares Used
- Supplementary Income Statement Items
- Exhibit 11 – Earnings per Share Components

Statement of Cash Flow or Changes in Financial Position

- Statement of Cash Flow
- Working Capital Statement
- Cash Statement by Source and Use of Funds
- Cash Statement by Activity
- Net Liquid Funds/Net Funds Statement Classified by Source and Use of Funds

Restated Data

- Balance Sheet – Restated
- Income Statement – Restated
- Earnings per Share and Common Shares Used – Restated
- Supplementary Items – Restated

Additional Information

- Capital Stock and Stock Plans
- Common Stock Market Data
- Company Classifications and Ratings
- Company Statistics
- Financial Statement Clarification
- Lease Obligations and Rental Expense

- Pension Items

Bank and Savings and Loan Items

- Net Charge-offs
- Net Interest Income (Tax Equivalent)
- Net Interest Margin
- Non-performing Assets – Total
- Provision for Loan Loss Reserve
- Reserve for Loan/Asset Losses
- Total Interest Expense (Financial Services)
- Total Interest Income (Financial Services)

Balance Sheet

Assets

Annual Data Item	Data Item #
+ Cash and Short-Term Investments.....	1
+ <i>Cash</i>	162
+ <i>Short-Term Investments</i>	193
+ Receivables – Total	2
+ <i>Receivables – Trade</i>	151
+ <i>Income Tax Refund</i>	161
+ <i>Receivables – Current – Other</i>	194
+ Inventories – Total.....	3
+ <i>Inventories – Raw Materials</i>	76
+ <i>Inventories – Work in Process</i>	77
+ <i>Inventories – Finished Goods</i>	78
+ <i>Inventories – Other</i>	186
+ Current Assets – Other.....	68
+ <i>Prepaid Expense</i>	160
+ <i>Current Assets – Other – Excluding Prepaid Expense</i>	195
+ <i>Current Assets of Discontinued Operations</i>	351
+ <i>Current Assets Excluding Discontinued Operations – Other</i>	354
Current Assets – Total (1 + 2 + 3 + 68).....	4
+ Property, Plant, and Equipment – Total (Net)	8
+ <i>Property, Plant, and Equipment – Total (Gross)</i>	7
– <i>Depreciation, Depletion, and Amortization (Accumulated)</i>	196
+ Investments and Advances – Equity Method.....	31
+ Investments and Advances – Other.....	32
+ Intangibles	33
+ <i>Goodwill</i>	204
+ <i>Intangibles – Other</i>	352
+ Assets – Other.....	69
+ <i>Deferred Charges</i>	152
+ <i>Assets – Other – Excluding Deferred Charges</i>	205
+ <i>Long-Term Assets of Discontinued Operations</i>	353
+ <i>Assets Excluding Discontinued Operations – Other</i>	355
Assets – Total/Liabilities and Stockholders' Equity – Total	
(4 + 8 + 31 + 32 + 33 + 69).....	6

Liabilities and Net Worth

Annual Data Item	Data Item #
+ Debt in Current Liabilities	34
+ <i>Notes Payable</i>	206
+ <i>Debt – Due in One Year</i>	44
+ Accounts Payable.....	70
+ Income Taxes Payable	71
+ Current Liabilities – Other.....	72
+ <i>Accrued Expense</i>	153
+ <i>Current Liabilities – Other – Excluding Accrued Expense</i>	207
<i>Deferred Revenue – Current*</i>	356
Current Liabilities – Total (34 + 70 + 71 + 72)	5
+ Long-Term Debt – Total	9
+ <i>Debt – Convertible</i>	79
+ <i>Debt – Subordinated Convertible</i>	154
+ <i>Debt – Senior Convertible</i>	188
+ <i>Debt – Subordinated</i>	80
+ <i>Debt – Notes</i>	81
+ <i>Debt – Debentures</i>	82
+ <i>Long-Term Debt – Other</i>	83
+ <i>Debt – Capitalized Lease Obligations</i>	84
+ Liabilities – Other	75
<i>Deferred Revenue – Long-Term*</i>	397
+ Deferred Taxes and Investment Tax Credit.....	35
+ <i>Deferred Taxes</i>	74
+ <i>Investment Tax Credit</i>	208
+ Minority Interest	38
Liabilities – Total (5 + 9 + 75 + 35 + 38)	181
+ Preferred Stock – Carrying Value	130
+ <i>Preferred Stock – Redeemable</i>	175
+ <i>Preferred Stock – Nonredeemable</i>	209
+ Common Equity – Total.....	60
+ <i>Common Stock</i>	85
+ <i>Capital Surplus</i>	210
+ <i>Retained Earnings</i>	36
+ <i>Retained Earnings – Unadjusted</i>	259
+ <i>Accumulated Other Comprehensive Income (Loss)</i>	357
+ <i>Deferred Compensation</i>	358
+ <i>Stockholders' Equity Adjustments – Other</i>	359
– <i>Treasury Stock – Total Dollar Amount</i>	88
Stockholders' Equity – Total (130 + 60).....	216
Assets – Total/Liabilities and Stockholders' Equity – Total	6
(181 + 216).....	6

*Memo item.

Supplementary Balance Sheet Items

Annual Data Item	Data Item #
ADR Ratio.....	234
Common Equity – Liquidation Value.....	235
Common Equity – Tangible	11
Common Shares Issued.....	396
Common Shares Outstanding	25
Compensating Balance	168
Contingent Liabilities – Guarantees	327
Convertible Debt and Preferred Stock	39
Dividends – Preferred – In Arrears.....	242
Inventories – LIFO Reserve.....	240
Inventory Valuation Method	59
Invested Capital – Total.....	37
Long-Term Assets of Discontinued Operations.....	353
Marketable Securities Adjustment (Balance Sheet).....	238
Net Charge-Offs	349
Net Operating Loss Carry Forward – Unused Portion.....	52
Nonperforming Assets – Total.....	341
Preferred Stock – Convertible	214
Preferred Stock – Liquidating Value	10
Preferred Stock – Redemption Value	56
Receivables – Estimated Doubtful.....	67
Reserve for Loan/Asset Losses.....	343
Retained Earnings – Cumulative Translation Adjustment.....	230
Retained Earnings – Other Adjustments.....	231
Retained Earnings – Unrestricted	97
Retained Earnings Restatement	99
Short-Term Borrowings – Average	104
Short-Term Borrowings – Average Interest Rate	105
Treasury Stock (Dollar Amount) – Common	226
Treasury Stock (Dollar Amount) – Preferred	227
Treasury Stock – Memo Entry.....	86
Treasury Stock – Number of Common Shares	87
Working Capital (Balance Sheet)	179

Supplementary Schedules V and VI - Property, Plant, and Equipment Components

Annual Data Item	Data Item #
Property, Plant, and Equipment (Schedule V)	
+ Beginning Balance*	182
+ Capital Expenditures	30
- Retirements*	184
+ Other Changes*	185
Ending Balance (182 + 30 - 184 + 185)	187

*These items are no longer collected as of January 21, 1997.

Property, Plant, and Equipment (at Cost)

Buildings.....	263
Construction in Progress	266
Land and Improvements.....	260
Leases.....	265
Machinery and Equipment.....	264
Natural Resources	261
Other	267

Property, Plant, and Equipment (Net)

Buildings*	155
Construction in Progress*	73
Land and Improvements*.....	158
Leases*.....	159
Machinery and Equipment*	156
Natural Resources*	157
Other*	250

*These items are no longer collected as of January 21, 1997

Annual Data Item	Data Item #
Depreciation (Accumulated) on Property, Plant, and Equipment – Schedule VI	
+ Beginning Balance*	220
+ Depreciation Expense*	103
+ Depletion Expense*	174
- Retirements*	221
+ Other Changes*	222
Ending Balance (220 + 103 + 174 - 221 + 222)	223

*These items are no longer collected as of January 21, 1997.

Depreciation (Accumulated) on Components of Property, Plant, and Equipment

Buildings*	253
Construction in Progress*	256
Land and Improvements*	251
Leases*	255
Machinery and Equipment*	254
Natural Resources*	252
Other*	257

*These items are no longer collected as of January 21, 1997.

**Supplementary Schedules V and VI -
Property, Plant, and Equipment Components**

Annual Data Item	Data Item #
Depreciation, Depletion, and Amortization (Accumulated)	196

Debt

Annual Data Item	Data Item #
Debt – Consolidated Subsidiary	329
Debt – Finance Subsidiary	328
Debt – Maturing in Second Year	91
Debt – Maturing in Third Year	92
Debt – Maturing in Fourth Year	93
Debt – Maturing in Fifth Year	94
Debt – Mortgages and Other Secured	241
Debt – Unamortized Debt Discount and Other	268
Long-Term Debt – Tied to Prime	148
Rental Commitments – Thereafter	389
Short-Term Borrowings – Average	104
Short-Term Borrowings – Average Interest Rate	105

Supplementary Real Estate Investment Trust (REIT) Items

Annual Data Item	Data Item #
Accumulated Depreciation of Real Estate Property	390
Real Estate Property – Total	391

Income Statement

Basic Income Statement

Annual Data Item	Data Item #
+ Sales (Net).....	12
- Cost of Goods Sold	41
- Selling, General, and Administrative Expense.....	189
Operating Income Before Depreciation	13
- Depreciation and Amortization	14
<i>Amortization of Intangibles</i>	65
<i>Depreciation Expense (Schedule VI)</i>	103
<i>Depletion Expense (Schedule VI)</i>	174
Operating Income After Depreciation	178
- Interest Expense	15
+ Nonoperating Income (Expense).....	61
+ <i>Nonoperating Income (Expense) – Excluding Interest Income</i>	190
+ <i>Interest Income</i>	62
+ Special Items.....	17
Pretax Income	170
+ <i>Pretax Income – Domestic</i>	272
+ <i>Pretax Income – Foreign</i>	273
- Income Taxes – Total.....	16
+ <i>Deferred Taxes (Income Account)</i>	50
+ Deferred Taxes – Federal	269
+ Deferred Taxes – Foreign.....	270
+ Deferred Taxes – State	271
+ <i>Income Taxes – Federal</i>	63
+ <i>Income Taxes – Foreign</i>	64
+ <i>Income Taxes – State</i>	173
+ <i>Income Taxes – Other</i>	211
- Minority Interest	49
Income Before Extraordinary Items	18
- Dividends – Preferred	19
Income Before Extraordinary Items – Available for Common	237
+ Common Stock Equivalents – Dollar Savings	191
Income Before Extraordinary Items – Adjusted for Common Stock Equivalents	20
+ Extraordinary Items and Discontinued Operations	48
+ <i>Extraordinary Items</i>	192
+ <i>Discontinued Operations</i>	66
Net Income Adjusted for Common Stock Equivalents	258

Annual Data Item	Data Item #
Net Income (Loss).....	172

Earnings per Share and Common Shares Used

Annual Data Item	Data Item #
Earnings per Share (Basic) – Excluding Extraordinary Items	58
Earnings per Share (Basic) – Including Extraordinary Items	53
Earnings per Share (Diluted) – Excluding Extraordinary Items	57
Earnings per Share (Diluted) – Including Extraordinary Items	169
Earnings per Share from Operations (Basic)	233
Earnings per Share from Operations (Diluted)	323
Common Shares Used to Calculate Earnings per Share (Basic).....	54
Common Shares Used to Calculate Earnings per Share (Diluted).....	171

Supplementary Income Statement Items

Annual Data Item	Data Item #
Accounting Changes – Cumulative Effect.....	183
Acquisition – Income Contribution	248
Acquisition – Sales Contribution.....	249
Advertising Expense.....	45
Dilution Adjustment	319
Diluted Available – Excluding	322
Equity in Earnings.....	55
Excise Taxes.....	102
Foreign Currency Adjustment (Income Account)	150
Goodwill Amortization.....	394
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Implied Option Expense	399
In Process Research & Development Expense	388
Interest Capitalized.....	147
Interest Capitalized – Net Income Effect.....	239
Interest Expense on Long-Term Debt.....	101
Interest Expense – Total (Financial Services)	339
Interest Income – Total (Financial Services).....	321
Investment Tax Credit (Income Account)	51
Labor and Related Expense	42
Net Interest Income (Tax Equivalent)	340
Pension and Retirement Expense.....	43
Provision for Loan/Asset Losses	342
Rental Expense	47
Rental Income.....	163
Research and Development Expense	46
Stock Compensation Expense.....	398

Annual Special Items Effect on Net Income and EPS

Annual Data Item	Data Item #
Acquisitions/Mergers	
Acquisitions/Mergers Pretax	360
Acquisitions/Merger Aftertax	361
Acquisitions/Merger Basic EPS Effect	362
Acquisitions/Merger Diluted EPS Effect	363
Gain/Loss	
Gain/Loss Pretax	364
Gain/Loss Aftertax	365
Gain/Loss Basic EPS Effect	366
Gain/Loss Diluted EPS Effect	367
Impairment of Goodwill	
Impairment of Goodwill Pretax	368
Impairment of Goodwill Aftertax	369
Impairment of Goodwill Basic EPS Effect	370
Impairment of Goodwill Diluted EPS Effect	371
Settlement (Litigation/Insurance)	
Settlement (Litigation/Insurance) Pretax	372
Settlement (Litigation/Insurance) Aftertax	373
Settlement (Litigation/Insurance) Basic EPS Effect	374
Settlement (Litigation/Insurance) Diluted EPS Effect	375
Restructuring Costs	
Restructuring Costs Pretax	376
Restructuring Costs Aftertax	377
Restructuring Costs Basic EPS Effect	378
Restructuring Costs Diluted EPS Effect	379
Writedowns	
Writedowns Pretax	380
Writedowns Aftertax	381
Writedowns Basic EPS Effect	382
Writedowns Diluted EPS Effect	383
Special Items – Other	
Special Items – Other – Pretax	384
Special Items – Other – Aftertax	385
Special Items – Other – Basic EPS Effect	386
Special Items – Other – Diluted EPS Effect	387

Real Estate Investment Trust

Annual Data Item	Data Item #
Property, Plant, and Equipment (Schedule V)	
Depreciation/Amortization of Property	393
Gain/Loss on Sale of Property	392

Statement of Cash Flows or Changes in Financial Position

When you evaluate Statement of Cash Flows or Changes in Financial Position for any company, first consider the Format Code (data item #318). **This is important because the format code directs you to the data that will be available for your particular company. Prior to the adoption of Statement of Financial Accounting Standards #95 (SFAS #95) for U.S. companies and currently on foreign companies, the format code may change from one year to the next, depending on how a company reports its data.**

The following reporting formats are identified on Compustat:

Format Code (data item #318)	Statement
1	Working Capital Statement
2	Cash Statement by Source and Use of Funds
3	Cash Statement by Activity
5	Net Liquid Funds/Net Funds Classified by Source and Use of Funds (Canadian File Only)
7	Statement of Cash Flows

Effective for fiscal years ending July 15, 1988 the **SFAS #95** requires U. S. companies to report the Statement of Cash Flows (format code = 7). Prior to adoption of **SFAS #95**, companies may have reported one of the following statements:

Format Code (data item #318)	Statement
1	Working Capital Statement
2	Cash Statement by Source and Use of Funds
3	Cash Statement by Activity

For Canadian companies ...

Beginning January 2001, Standard & Poor's will collect all Canadian cash flow information according to Statement of Cash Flow format (Format Code 7) based on a decision by the Canadian Institute of Chartered Accountants (CICA). Prior to First Quarter 1999, the majority of Canadian companies presented their cash flow information in either a Cash Statement by Activity (Format Code 3) or a Net Liquid Funds/Net Funds Statement Classified by Source of Use of Funds (Format Code 5).

This section presents each statement along with the balancing models.

Statement of Cash Flows

Format Code (Data Item #318) = 7

Annual Data Item	Data Item #
Indirect Operating Activities	
+ Income Before Extraordinary Items	123
+ Depreciation and Amortization	125
+ Extraordinary Items and Discontinued Operations	124
+ Deferred Taxes.....	126
+ Equity in Net Loss (Earnings).....	106
+ Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain).....	213
+ Funds from Operations – Other.....	217
+ Accounts Receivable – Decrease (Increase).....	302
+ Inventory – Decrease (Increase).....	303
+ Accounts Payable and Accrued Liabilities – Increase (Decrease)	304
+ Income Taxes – Accrued – Increase (Decrease)	305
+ Assets and Liabilities – Other (Net Change).....	307
= Operating Activities – Net Cash Flow	308
Investing Activities	
- Increase in Investments	113
+ Sale of Investments	109
+ Short-Term Investments – Change.....	309
- Capital Expenditures	128
+ Sale of Property, Plant, and Equipment	107
- Acquisitions	129
+ Investing Activities – Other	310
= Investing Activities – Net Cash Flow	311
Financing Activities	
+ Sale of Common and Preferred Stock	108
- Purchase of Common and Preferred Stock.....	115
- Cash Dividends	127
+ Long-Term Debt – Issuance	111
- Long-Term Debt – Reduction	114
+ Changes in Current Debt.....	301
+ Financing Activities – Other	312
= Financing Activities – Net Cash Flow	313
+ Exchange Rate Effect	314
= Cash and Cash Equivalents – Increase (Decrease)	
(308 + 311 + 313 + 314)	274

Annual Data Item	Data Item #
Direct Operating Activities	
Income Taxes Paid.....	317
Interest Paid – Net	315

Working Capital Statement

Format Code (Data Item #318) = 1

Annual Data Item	Data Item #
Sources of Working Capital	
+ Income Before Extraordinary Items.....	123
+ Depreciation and Amortization.....	125
+ Extraordinary Items and Discontinued Operations	124
+ Deferred Taxes	126
+ Equity in Net Loss (Earnings)	106
+ Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain)	213
+ Funds from Operations – Other	217
= Funds from Operations – Total	110
+ Sale of Property, Plant, and Equipment.....	107
+ Sale of Common and Preferred Stock.....	108
+ Sale of Investments.....	109
+ Long-Term Debt – Issuance	111
+ Sources of Funds – Other.....	218
= Sources of Funds – Total	112
Uses of Working Capital	
+ Cash Dividends.....	127
+ Capital Expenditures.....	128
+ Increase in Investments.....	113
+ Long-Term Debt – Reduction.....	114
+ Purchase of Common and Preferred Stock	115
+ Acquisitions.....	129
+ Uses of Funds – Other	219
= Uses of Funds – Total	116
= Working Capital Change – Total (112 – 116) and (236 + 274 + 301)	180
+ <i>Working Capital Change – Other – Increase (Decrease)</i>	236
+ <i>Cash and Cash Equivalents – Increase (Decrease)</i>	274
+ <i>Changes in Current Debt</i>	301

Cash Statement by Source and Use of Funds

Format Code (Data Item #318) = 2

Annual Data Item	Data Item #
Sources of Funds	
+ Income Before Extraordinary Items	123
+ Depreciation and Amortization	125
+ Extraordinary Items and Discontinued Operations	124
+ Deferred Taxes.....	126
+ Equity in Net Loss (Earnings).....	106
+ Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain).....	213
+ Funds from Operations – Other.....	217
= Funds from Operations – Total	110
 + Sale of Property, Plant and Equipment	107
+ Sale of Common and Preferred Stock	108
+ Sale of Investments	109
+ Long-Term Debt – Issuance.....	111
+ Sources of Funds – Other.....	218
= Sources of Funds – Total	112
 Uses of Funds	
+ Cash Dividends	127
+ Capital Expenditures	128
+ Increase in Investments	113
+ Long-Term Debt – Reduction	114
+ Purchase of Common and Preferred Stock.....	115
+ Acquisitions	129
+ Uses of Funds – Other.....	219
= Uses of Funds – Total	116
 + Working Capital Change – Other – Increase (Decrease).....	236
+ Changes in Current Debt.....	301
= Cash and Cash Equivalents – Increase (Decrease) (112 – 116 + 236 + 301).....	274

Cash Statement by Activity

Format Code (Data Item #318) = 3

Annual Data Item	Data Item #
Operations	
+ Income Before Extraordinary Items.....	123
+ Depreciation and Amortization.....	125
+ Extraordinary Items and Discontinued Operations	124
+ Deferred Taxes	126
+ Equity in Net Loss (Earnings)	106
+ Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain)	213
+ Funds from Operations – Other	217
= Funds from Operations – Total	110
 – Cash Dividends.....	127
+ Working Capital Change – Other – Increase (Decrease)	236
Investments	
– Capital Expenditures.....	128
+ Sale of Property, Plant, and Equipment	107
– Acquisitions	129
– Increase in Investments.....	113
+ Sale of Investments.....	109
Financing	
+ Changes in Current Debt	301
+ Long-Term Debt – Issuance	111
– Long-Term Debt – Reduction.....	114
+ Sale of Common and Preferred Stock	108
– Purchase of Common and Preferred Stock	115
Current Activities	
+ Sources of Funds – Other.....	218
– Uses of Funds – Other	219
 = Cash and Cash Equivalents – Increase (Decrease)	274

Net Liquid Funds/Net Funds Statement Classified by Source and Use of Funds

(Canadian File Only) – Format Code (Data Item #318) = 5

Annual Data Item	Data Item #
Sources of Funds	
+ Income Before Extraordinary Items	123
+ Depreciation and Amortization	125
+ Extraordinary Items and Discontinued Operations.....	124
+ Deferred Taxes	126
+ Equity in Net Loss (Earnings).....	106
+ Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain).....	213
+ Funds from Operations – Other.....	217
= Funds from Operations – Total	110
 + Sale of Property, Plant, and Equipment	107
+ Sale of Investments	109
+ Long-Term Debt – Issuance	111
+ Sale of Common and Preferred Stock	108
+ Sources of Funds – Other	218
= Sources of Funds – Total	112
 Uses of Funds	
+ Cash Dividends	127
+ Capital Expenditures	128
+ Acquisitions	129
+ Increase in Investments	113
+ Long-Term Debt – Reduction	114
+ Purchase of Common and Preferred Stock.....	115
+ Uses of Funds – Other.....	219
= Uses of Funds – Total	116
 + Working Capital Change – Other – Increase (Decrease).....	236
- Changes in Current Debt.....	301
= Cash and Cash Equivalents – Increase (Decrease)	
$(112 - 116 + 236 - 301)$	274

Restated Data

Balance Sheet – Restated

Annual Data Item	Data Item #
Assets – Total	120
Long-Term Debt – Total.....	142
Property, Plant, and Equipment – Total (Net)	141
Retained Earnings.....	143
Stockholders' Equity	144
Working Capital	121

Income Statement – Restated

Annual Data Item	Data Item #
+ Sales.....	117
- Cost of Goods Sold.....	131
- Selling, General, and Administrative Expense	132
Operating Income Before Depreciation	(117 – 131 – 132)
- Depreciation and Amortization.....	133
- Interest Expense.....	134
+ Nonoperating Income (Expense)	224
Pretax Income	122
- Income Taxes – Total	135
- Minority Interest.....	225
Income Before Extraordinary Items	118
+ Extraordinary Items and Discontinued Operations	136
Net Income (Loss)	177

Earnings per Share and Common Shares Used – Restated

Annual Data Item	Data Item #
Earnings per Share (Basic) – Excluding Extraordinary Items	119
Earnings per Share (Basic) – Including Extraordinary Items	137
Earnings per Share (Diluted) – Excluding Extraordinary Items	139
Earnings per Share (Diluted) – Including Extraordinary Items	140
Common Shares Used to Calculate Earnings per Share (Basic).....	138

Supplementary Items – Restated

Annual Data Item	Data Item #
Capital Expenditures.....	145
Employees.....	146

Additional Information

Capital Stock and Stock Plans

Annual Data Item	Data Item #
Common Shares Outstanding.....	25
Common Shares Reserved for Conversion – Total	40
<i>Common Shares Reserved for Conversion – Convertible Debt.....</i>	200
<i>Common Shares Reserved for Conversion – Preferred Stock</i>	203
<i>Common Shares Reserved for Conversion – Stock Options</i>	215
<i>Common Shares Reserved for Conversion – Warrants and Other</i>	229
Common Stock – Per Share Carrying Value.....	232
Preferred Stock – Convertible.....	214
Preferred Stock – Liquidating Value.....	10
Preferred Stock – Redemption Value.....	56
Treasury Stock (Dollar Amount) – Common.....	226
Treasury Stock (Dollar Amount) – Preferred.....	227
Treasury Stock – Memo Entry	86
Treasury Stock – Number of Common Shares.....	87

Common Stock Market Data

Annual Data Item	Data Item #
Adjustment Factor (Cumulative) by Ex-Date	27
Adjustment Factor (Cumulative) by Payable Date.....	202
Common Shares Traded.....	28
Dividends – Common	21
Dividends per Share by Ex-Date.....	26
Dividends per Share by Payable Date	201
Price – High	22
Price – Low	23
Price – Close	24
Price – Fiscal Year – Close	199
Price – Fiscal Year – High	197
Price – Fiscal Year – Low	198

Company Classifications and Ratings

Index Identifiers

Annual Data Item	Data Item #
S&P Industry Index Code – Historical	277
S&P Major Index Code – Historical.....	276

S&P Debt Ratings

Annual Data Item	Data Item #
S&P Common Stock Ranking	282
S&P Short-Term Domestic Issuer Credit Rating – Historical	283
S&P Long-Term Domestic Issuer Credit Rating – Current	SBDT
S&P Long-Term Domestic Issuer Credit Rating – Historical.....	280
S&P Subordinated Debt Rating	320

Fortune 500

Annual Data Item	Data Item #
Fortune Industry Code	278
Fortune Rank	279

Company Statistics

Annual Data Item	Data Item #
Common Shareholders.....	100
Employees	29
Order Backlog	98

Financial Statement Clarification

Annual Data Item	Data Item #
Auditor/Auditor's Opinion	149
Currency Translation Rate.....	228
Inventory Valuation Method	59

Lease Obligations and Rental Expense

Annual Data Item	Data Item #
Rental Commitments – Minimum – 1st Year	96
Rental Commitments – Minimum – 2nd Year	164
Rental Commitments – Minimum – 3rd Year	165
Rental Commitments – Minimum – 4th Year.....	166
Rental Commitments – Minimum – 5th Year.....	167
Rental Commitments – Minimum – Five Years Total.....	95
Rental Expense	47

Pension Items

Defined Benefit Plan – After SFAS #132

Annual Data Item	Data Item #
Pension – Vested Benefit Obligation	284
Pension – Accumulated Benefit Obligation	285
Pension Plan Assets.....	287
Pension – Projected Benefit Obligation	286
Pension – Unrecognized Prior Service Cost.....	288
Pension – Additional Minimum Liability	298
Pension – Other Adjustments.....	289
Pension – Prepaid/Accrued Cost (Calculation 287 – 286 + 288 – 298 + 289)	290
(Please note that this calculation is revised.)	
Pension Discount Rate (Assumed Rate of Return).....	246
Pension Benefits – Information Date	247

Defined Benefit Plan – Before SFAS #87

Annual Data Item	Data Item #
Pension Benefits – Net Assets.....	245
Pension Benefits – Present Value of Nonvested	244
Pension Benefits – Present Value of Vested	243
Pension Costs – Unfunded Past or Prior Service.....	90
Pension Costs – Unfunded Vested Benefits	89
Pension Benefits – Assumed Rate of Return.....	246
Pension Benefits – Information Date	247

Defined Benefit Plan – After SFAS #87

Annual Data Item	Data Item #
Pension – Vested Benefit Obligation (Overfunded).....	284
Pension – Accumulated Benefit Obligation (Overfunded).....	285
Pension Plan Assets (Overfunded).....	287
Pension – Projected Benefit Obligation (Overfunded).....	286
Pension – Unrecognized Prior Service Cost (Overfunded)	288
Pension – Other Adjustments (Overfunded)	289
Pension – Prepaid/Accrued Cost (Overfunded) (Calculation 287 – 286 + 288 + 289)	290
Pension – Vested Benefit Obligation (Underfunded).....	291
Pension – Accumulated Benefit Obligation (Underfunded).....	293
Pension Plan Assets (Underfunded).....	296
Pension – Projected Benefit Obligation (Underfunded).....	294
Pension – Unrecognized Prior Service Cost (Underfunded)	297
Pension – Additional Minimum Liability (Underfunded)	298
Pension – Other Adjustments (Underfunded)	299

Annual Data Item	Data Item #
Pension – Prepaid/Accrued Cost (Underfunded) (Calculation 296 – 294 + 297 – 298 + 299).....	300
Pension Discount Rate (Assumed Rate of Return)	246
Pension Benefits – Information Date.....	247

Pension Costs

Annual Data Item	Data Item #
+ <i>Pension Plans – Service Cost</i>	331
+ <i>Pension Plans – Interest Cost</i>	332
+ <i>Pension Plans – Return on Plan Assets (Actual)</i>	333
+ <i>Pension Plans – Other Periodic Cost Components (Net)</i>	334
Periodic Pension Cost (Net) (Calculation 331 + 332 + 333 + 334).....	295
Pension Plans – Anticipated Long-Term Rate of Return on Plan Assets.....	336
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Annual Data Item	Data Item #
Periodic Postretirement Benefit Cost (Net)	292
Postretirement Benefit Asset (Liability) (Net).....	330

Bank and Savings and Loan Items

Annual Data Item	Data Item #
Interest Expense – Total (Financial Services)	339
Interest Income – Total (Financial Services).....	321
Net Charge-Offs	349
Net Interest Income (Tax Equivalent)	340
Net Interest Margin	344
Nonperforming Assets – Total.....	341
Provision for Loan/Asset Losses	342
Reserve for Loan/Asset Losses.....	343
Risk-Adjusted Capital Ratio – Tier 1	337
Risk-Adjusted Capital Ratio – Total.....	348

General Classification of Quarterly Data

Balance Sheet

- Assets
- Liabilities and Net Worth
- Supplementary Balance Sheet Items

Income Statement

- Basic Income Statement
- Earnings per Share and Common Shares Used
- Supplementary Income Statement Items

Statement of Cash Flows or Changes in Financial Position

- Statement of Cash Flows
- Working Capital Statement
- Cash Statement by Source and Use of Funds
- Cash Statement by Activity
- Net Liquid Funds/Net Funds Statement Classified by Source and Use of Funds

Additional Information

- Common Stock Market Data
- Financial Statement Clarification

Bank and Savings and Loan Items

Balance Sheet

Assets

Quarterly Data Item	Data Item #
+ <i>Cash and Short-Term Investments</i>	36
+ <i>Receivables – Total</i>	37
+ <i>Inventories – Total</i>	38
+ <i>Current Assets – Other</i>	39
Current Assets – Total	40
+ Property, Plant, and Equipment – Total (Net)	42
+ <i>Property, Plant, and Equipment – Total (Gross)</i>	118
– <i>Depreciation, Depletion, and Amortization (Accumulated)</i>	41
+ Assets – Other.....	43
+ <i>Goodwill</i>	234
+ <i>Intangibles – Other</i>	235
+ <i>Long-Term Investments – Total</i>	233
+ <i>Long-Term Assets – Other</i>	236
Assets – Total/Liabilities and Stockholders' Equity – Total	
(40 + 42 + 43).....	44

Liabilities and Net Worth

Quarterly Data Item	Data Item #
+ <i>Debt in Current Liabilities</i>	45
+ <i>Accounts Payable</i>	46
+ <i>Income Taxes Payable</i>	47
+ <i>Current Liabilities – Other</i>	48
Current Liabilities – Total (45 + 46 + 47 + 48).....	49
+ Liabilities – Other	50
+ Long-Term Debt – Total.....	51
+ Deferred Taxes and Investment Tax Credit	52
+ Minority Interest (Balance Sheet).....	53
Liabilities – Total (49 + 50 + 51 + 52 + 53).....	54
+ Preferred Stock – Carrying Value.....	55
+ Preferred Stock – Redeemable.....	71
+ Common Equity – Total	59
+ <i>Common Stock</i>	56
+ <i>Capital Surplus</i>	57
+ <i>Retained Earnings</i>	58
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Quarterly Data Item	Data Item #
+ <i>Accumulated Other Comprehensive Income (Loss)</i>	238
+ <i>Deferred Compensation</i>	239
+ <i>Stockholders' Equity Adjustments – Other</i>	240
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Stockholders' Equity – Total (55 + 59)	60
Assets – Total/Liabilities and Stockholders' Equity – Total (54 + 60).....	44

Supplementary Balance Sheet Items

Quarterly Data Item	Data Item #
ADR Ratio	273
Common Shares Issued.....	277
Common Shares Outstanding.....	61
Invested Capital – Total	62
Net Charge-Offs.....	176
Nonperforming Assets – Total	99
Reserve for Loan/Asset Losses	172

Supplementary Real Estate Investment Trust (REIT) Items

Quarterly Data Item	Data Item #
Accumulated Depreciation of Real Estate Property.....	269
Real Estate Property – Total	270

Income Statement

Basic Income Statement

Quarterly Data Item	Data Item #
+ Sales (Net).....	2
- Cost of Goods Sold	30
- Selling, General, and Administrative Expense.....	1
Operating Income Before Depreciation	21
- Depreciation and Amortization	5
- Interest Expense	22
+ Nonoperating Income (Expense).....	31
+ Special Items.....	32
Pretax Income	23
- Income Taxes – Total.....	6
<i>Deferred Taxes</i>	35
- Minority Interest	3
Income Before Extraordinary Items	8
- Dividends – Preferred	24

Quarterly Data Item	Data Item #
Income Before Extraordinary Items – Available for Common	25
+ Common Stock Equivalents – Dollar Savings.....	120
Income Before Extraordinary Items – Adjusted for Common Stock Equivalents	10
+ Extraordinary Items and Discontinued Operations.....	26
+ <i>Extraordinary Items</i>	119
+ <i>Discontinued Operations</i>	33
Net Income (Loss)	69

Earnings per Share and Common Shares Used

Quarterly Data Item	Data Item #
Earnings per Share (Basic) – Excluding Extraordinary Items	19
Earnings per Share (Basic) – Excluding Extraordinary Items – 12 Months Moving	27
Earnings per Share (Basic) – Including Extraordinary Items	11
Earnings per Share (Diluted) – Excluding Extraordinary Items	9
Earnings per Share (Diluted) – Excluding Extraordinary Items – 12 Months Moving	179
Earnings per Share (Diluted) – Including Extraordinary Items	7
Earnings per Share from Operations (Basic)	177
Earnings per Share from Operations (Basic) – 12 Months Moving.....	178
Earnings per Share from Operations (Diluted)	181
Earnings per Share from Operations (Diluted) – 12 Months Moving.....	180
Common Shares Used to Calculate Earnings per Share (Basic).....	15
Common Shares Used to Calculate Earnings per Share (Basic) – 12 Months Moving	28
Common Shares Used to Calculate Earnings per Share (Diluted).....	124

Special Items Effect on Net Income and EPS

Quarterly Data Item	Data Item #
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Acquisitions/Mergers Pretax.....	241
Acquisitions/Merger Aftertax	242
Acquisitions/Merger Basic EPS Effect.....	243
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Gain/Loss	
Gain/Loss Pretax.....	245
Gain/Loss Aftertax	246
Gain/Loss Basic EPS Effect	247
Gain/Loss Diluted EPS Effect	248

Quarterly Data Item	Data Item #
Impairment of Goodwill	
Impairment of Goodwill Pretax.....	249
Impairment of Goodwill Aftertax.....	250
Impairment of Goodwill Basic EPS Effect	251
Impairment of Goodwill Diluted EPS Effect	252
Settlement (Litigation/Insurance)	
Settlement (Litigation/Insurance) Pretax.....	253
Settlement (Litigation/Insurance) Aftertax	254
Settlement (Litigation/Insurance) Basic EPS Effect	255
Settlement (Litigation/Insurance) Diluted EPS Effect	256
Restructuring Costs	
Restructuring Costs Pretax.....	257
Restructuring Costs Aftertax.....	258
Restructuring Costs Basic EPS Effect.....	259
Restructuring Costs Diluted EPS Effect.....	260
Writedowns	
Writedowns Pretax	261
Writedowns Aftertax	262
Writedowns Basic EPS Effect.....	263
Writedowns Diluted EPS Effect.....	264
Special Items – Other	
Special Items – Other – Pretax.....	265
Special Items – Other – Aftertax.....	266
Special Items – Other – Basic EPS Effect.....	267
Special Items – Other – Diluted EPS Effect.....	268

Supplementary Income Statement Items

Quarterly Data Item	Data Item #
Accounting Changes – Cumulative Effect	117
Dilution Adjustment.....	125
Diluted Available – Excluding.....	126
Foreign Currency Adjustment.....	34
Goodwill Amortization	275
Goodwill Amortization Footnote	276
In Process Research & Development Expense.....	274
Interest Expense – Total (Financial Services)	70
Interest Income – Total (Financial Services)	29
Net Interest Income (Tax Equivalent).....	97
Net Interest Margin	173
Provision for Loan/Asset Losses.....	171
Research and Development Expense	4
Stock Compensation Expense	278

Real Estate Investment Trust

Quarterly Data Item	Data Item #
Depreciation/Amortization of Property	273
Gain/Loss on Sale of Property	271

Statement of Cash Flows or Changes in Financial Position

When you evaluate the Statement of Cash Flow or Changes in Financial Position for any company, first consider the Format Code (quarterly period descriptor). **This is important because the format code directs you to the data that will be available for your particular company. Prior to the adoption of Statement of Financial Accounting Standards #95 (SFAS #95) for U.S. companies and currently on foreign companies, the format code may change from one year to the next, depending on how a company reports its data.**

The following reporting formats are identified on Compustat North America:

Format Code (period descriptor)	Statement
1	Working Capital Statement
2	Cash Statement by Source and Use of Funds
3	Cash Statement by Activity
5	Net Liquid Funds/Net Funds Classified by Source and Use of Funds (Canadian File only)
7	Statement of Cash Flow

Effective for fiscal years ending July 15, 1988, **SFAS #95** requires U. S. companies to report the Statement of Cash Flows (format code = 7). Prior to adoption of **SFAS #95**, companies may have reported one of the following statements:

Format Code (period descriptor)	Statement
1	Working Capital Statement
2	Cash Statement by Source and Use of Funds
3	Cash Statement by Activity

For Canadian companies ...

Beginning January 2001, Standard & Poor's will collect all Canadian cash flow information according to Statement of Cash Flow format (Format Code 7) based on a decision by the Canadian Institute of Chartered Accountants (CICA). Prior to First Quarter 1999, the majority of Canadian companies presented their cash flow information in either a Cash Statement by Activity (Format Code 3) or a Net Liquid Funds/Net Funds Statement Classified by Source of Use of Funds (Format Code 5).

This section presents each statement along with the balancing models.

Statement of Cash Flows

Period Descriptor Format Code = 7

Quarterly Data Item	Data Item #
Indirect Operating Activities	
+ Income Before Extraordinary Items	76
+ Depreciation and Amortization	77
+ Extraordinary Items and Discontinued Operations	78
+ Deferred Taxes.....	79
+ Equity in Net Loss (Earnings).....	80
+ Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain).....	102
+ Funds from Operations – Other.....	81
+ Accounts Receivable – Decrease (Increase).....	103
+ Inventory – Decrease (Increase).....	104
+ Accounts Payable and Accrued Liabilities – Increase (Decrease)	105
+ Income Taxes – Accrued – Increase (Decrease)	106
+ Assets and Liabilities – Other (Net Change).....	107
= Operating Activities – Net Cash Flow	108
Investing Activities	
- Increase in Investments	91
+ Sale of Investments	85
+ Short-Term Investments – Change.....	109
- Capital Expenditures	90
+ Sale of Property, Plant, and Equipment	83
- Acquisitions	94
+ Investing Activities – Other	110
= Investing Activities – Net Cash Flow	111
Financing Activities	
+ Sale of Common and Preferred Stock	84
- Purchase of Common and Preferred Stock.....	93
- Cash Dividends	89
+ Long-Term Debt – Issuance.....	86
- Long-Term Debt – Reduction	92
+ Changes in Current Debt.....	75
+ Financing Activities – Other	112
= Financing Activities – Net Cash Flow	113
+ Exchange Rate Effect	114
= Cash and Cash Equivalents – Increase (Decrease)	
(108 + 111 + 113 + 114)	74

Quarterly Data Item	Data Item #
Direct Operating Activities	
Income Taxes Paid.....	116
Interest Paid – Net	115

Working Capital Statement

Period Descriptor Format Code = 1

Quarterly Data Item	Data Item #
Sources of Working Capital	
+ Income Before Extraordinary Items.....	76
+ Depreciation and Amortization.....	77
+ Extraordinary Items and Discontinued Operations	78
+ Deferred Taxes	79
+ Equity in Net Loss (Earnings)	80
+ Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain)	102
+ Funds from Operations – Other	81
= Funds from Operations – Total	82
 + Sale of Property, Plant, and Equipment	83
+ Sale of Common and Preferred Stock.....	84
+ Sale of Investments.....	85
+ Long-Term Debt – Issuance	86
+ Sources of Funds – Other.....	87
= Sources of Funds – Total	88
 Uses of Working Capital	
+ Cash Dividends.....	89
+ Capital Expenditures.....	90
+ Increase in Investments.....	91
+ Long-Term Debt – Reduction.....	92
+ Purchase of Common and Preferred Stock	93
+ Acquisitions.....	94
+ Uses of Funds – Other	95
= Uses of Funds – Total	96
 = Working Capital Change – Total (88 – 96) and (73 + 74 + 75).....	101
+ <i>Working Capital Change – Other – Increase (Decrease)</i>	73
+ <i>Cash and Cash Equivalents – Increase (Decrease)</i>	74
+ <i>Changes in Current Debt</i>	75

Cash Statement by Source and Use of Funds

Period Descriptor Format Code = 2

Quarterly Data Item	Data Item #
Sources of Funds	
+ Income Before Extraordinary Items	76
+ Depreciation and Amortization	77
+ Extraordinary Items and Discontinued Operations	78
+ Deferred Taxes.....	79
+ Equity in Net Loss (Earnings).....	80
+ Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain).....	102
+ Funds from Operations – Other.....	81
= Funds from Operations – Total	82
+ Sale of Property, Plant, and Equipment	83
+ Sale of Common and Preferred Stock	84
+ Sale of Investments	85
+ Long-Term Debt – Issuance	86
+ Sources of Funds – Other	87
= Sources of Funds – Total	88
Uses of Funds	
+ Cash Dividends	89
+ Capital Expenditures	90
+ Increase in Investments	91
+ Long-Term Debt – Reduction	92
+ Purchase of Common and Preferred Stock.....	93
+ Acquisitions	94
+ Uses of Funds – Other	95
= Uses of Funds – Total	96
+ Working Capital Change – Other – Increase (Decrease).....	73
+ Changes in Current Debt.....	75
= Cash and Cash Equivalents – Increase (Decrease) (88 – 96 + 73 + 75)	74

Cash Statement by Activity

Period Descriptor Format Code = 3

Quarterly Data Item	Data Item #
Operations	
+ Income Before Extraordinary Items.....	76
+ Depreciation and Amortization.....	77
+ Extraordinary Items and Discontinued Operations	78
+ Deferred Taxes	79
+ Equity in Net Loss (Earnings)	80
+ Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain).....	102
+ Funds from Operations – Other	81
= Funds from Operations – Total	82
- Cash Dividends.....	89
+ Working Capital Change – Other – Increase (Decrease)	73
Investments	
- Capital Expenditures.....	90
+ Sale of Property, Plant, and Equipment.....	83
- Acquisitions.....	94
- Increase in Investments.....	91
+ Sale of Investments.....	85
Financing	
+ Changes in Current Debt	75
+ Long-Term Debt – Issuance	86
- Long-Term Debt – Reduction.....	92
+ Sale of Common and Preferred Stock.....	84
- Purchase of Common and Preferred Stock	93
Current Activities	
+ Sources of Funds – Other.....	87
- Uses of Funds – Other	95
= Cash and Cash Equivalents – Increase (Decrease)	74

Net Liquid Funds/Net Funds Statement Classified by Source and Use of Funds

(Canadian File Only) – Period Descriptor Format Code = 5

Quarterly Data Item	Data Item #
Sources of Funds	
+ Income Before Extraordinary Items	76
+ Depreciation and Amortization	77
+ Extraordinary Items and Discontinued Operations.....	78
+ Deferred Taxes.....	79
+ Equity in Net Loss (Earnings).....	80
+ Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain).....	102
+ Funds from Operations – Other.....	81
= Funds from Operations – Total	82
+ Sale of Property, Plant, and Equipment	83
+ Sale of Investments	85
+ Long-Term Debt Issuance	86
+ Sale of Common and Preferred Stock	84
+ Sources of Funds – Other	87
= Sources of Funds – Total	88
Uses of Funds	
+ Cash Dividends	89
+ Capital Expenditures	90
+ Acquisitions	94
+ Increase in Investments	91
+ Long-Term Debt – Reduction	92
+ Purchase of Common and Preferred Stock	93
+ Uses of Funds – Other	95
= Uses of Funds – Total	96
+ Working Capital Change – Other – Increase (Decrease).....	73
- Changes in Current Debt.....	75
= Cash and Cash Equivalents – Increase (Decrease)	
(88 – 96 + 73 – 75).....	74

Additional Information

Common Stock Market Data

Quarterly Data Item	Data Item #
Adjustment Factor (Cumulative) by Ex-Date	17
Adjustment Factor (Cumulative) by Payable Date	100
Common Shares Traded	18
Dividends – Common – Indicated Annual.....	20
Dividends per Share by Ex-Date	16
Dividends per Share by Payable Date	72
Price – High – 1st Month of Quarter	63
Price – Low – 1st Month of Quarter	66
Price – Close – 1st Month of Quarter	12
Price – High – 2nd Month of Quarter.....	64
Price – Low – 2nd Month of Quarter.....	67
Price – Close – 2nd Month of Quarter.....	13
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In this chapter...

This chapter includes annual, quarterly, monthly, and variable-item definitions for the Compustat North America File, the Compustat Prices, Dividends, and Earnings (PDE) File, and the Compustat Business Information Files. The data item definitions are presented alphabetically. Use the preceding table of contents to locate a particular data item. Annual and/or quarterly data item numbers are listed below each specific item within the data definition, along with units, and year and/or quarter of data availability. PDE and Business Information File items are identified as such. Availability for restated items is not presented since restatements are variable and affect prior years.

Where applicable, data item definitions apply to Compustat North America annual and quarterly files, Business Information Files and the PDE File. In instances where a data definition component applies only to the quarterly file, the word, **Quarterly**, appears in the left margin. In instances where a data definition component applies only to the PDE File, the notation, **PDE**, appears in the left margin.

Due to reporting differences, some data items for companies on the Canadian Annual File may not be comparable to identical data items for U.S. companies on other industrial files. The word, **Canadian**, in the left margin indicates components of the definition, which are applicable only to companies on the Canadian Annual File.

Note: In addition to this alphabetical listing of data items, you may also want to refer to *Chapter 4, Financial Statements*, which presents specific data items within the framework of financial statement formats. Data items are listed under the major classifications of Income Statement, Balance Sheet, or Statement of Cash Flows. Supplementary and other items are classified by applicability to a particular statement. Use these lists to determine how particular items are identified in Compustat.

Restated Annual Data Definitions

Compustat North America files contain restated annual data items presented on a current-year basis. Since companies may restate data for acquisitions, accounting changes, and/or discontinued operations, all years of restated data are presented on a basis comparable to the current year.

Restated data may not be strictly comparable to historical data. Although Standard & Poor's applies the same standards to restated data collection as it does to historical, exceptions can occur. Every effort is made to collect restated and historical data on a consistent basis.

Read the restated data item definition in conjunction with the historical definition for the same item. Deviations from the historical definition are specifically noted in the restated definition.

Footnote Codes

Footnotes are used to provide supplemental information for a particular data item. Footnotes consist of two-character codes.

Footnotes indicate:

- Data for a fiscal year reflects a change from previous years' data due to an accounting change, discontinued operations, and/or acquisitions.
- A particular data item differs from our definition due to the company's reporting method.
- Accounting method used by a company in calculating certain key items for the financial statements, such as accumulated depreciation, inventories, and earnings per share.

The footnote field is blank when no footnote is necessary. This section presents footnote codes and their definitions below each applicable data item.

Compustat North America Data Definitions

Accounting Changes – Cumulative Effect

Annual data item number	183
Quarterly data item number	117
Units (companies)	Millions of dollars
Annual data availability	1988
Quarterly data availability	First quarter, 1989

This item represents the cumulative effect of company adjustments due to accounting changes on prior period earnings. The item reflects adjustments during the period(s) in which an accounting change occurs.

This item includes:

1. Cumulative effect of accounting changes (when reported after net income)
2. Cumulative effects reported as expense or within income taxes
3. Effects of an accounting change presented before income taxes and net income.
4. Extraordinary items specifically reported as the cumulative effect of an accounting change
5. Prior year accounting change adjustments

This item excludes:

1. Discontinued operations
2. Extraordinary items not specifically identified as the result of the cumulative effect of accounting changes
3. Prior period adjustments not specifically identified as the result of the cumulative effect of accounting changes
4. Tax loss carry forwards

Annual & Quarterly footnote codes

TY	SFAS #106 transition obligation amortized
TZ	SFAS #106 transition obligation not amortized

Accounts Payable

Annual data item number	70
Quarterly data item number	46
Units (companies)	Millions of dollars
Annual data availability	1963
Quarterly data availability	First quarter, 1976
Annual position number in Daily Fundamental File	56
Quarterly position number on Daily Fundamental File	133

This item represents only trade obligations due within one year or within the normal operating cycle of the company.

This item includes:

1. Accounts and notes payable when listed together
2. Accounts payable due to unconsolidated subsidiaries (such as, affiliates)
3. Accounts payable – “principally trade”
4. Accounts payable – related party, unless specifically called non-trade
5. Accounts payable and accrued expenses when no break out of accrued expenses is reported
6. Banks and savings and loans’ total deposits
7. Brokerage houses’ accounts payable to brokers, dealers, and clients
8. Drafts payable
9. Oil and gas companies’ production proceeds payable
10. Trade acceptances
11. Trade accounts payable not yet billed (when included as current)
12. Trade notes payable
13. Checks outstanding unless presented net of cash or in excess of cash

This item excludes:

1. Accounts due to factors (included in Current Liabilities – Other if non-interest bearing; included in Notes Payable if interest bearing)
2. Accounts payable to parents and consolidated subsidiaries*
3. Bank overdrafts payable *
4. “Due to” or “payable to” related parties, unconsolidated subsidiaries or affiliates unless specifically called “trade” *
5. Oil and gas companies’ production payables*
6. Other accounts payable*
7. Notes payable when listed separately (unless specified as trade)*

*Included in Current Liabilities – Other.

Annual & Quarterly footnote code

BK Includes other expenses

Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)

Annual data item number	304
Quarterly data item number	105
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number in Daily Fundamental File	57
Quarterly position number on Daily Fundamental File	132

This item represents increases or decreases in accounts payable and accrued liabilities **as reported** in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item includes increase (decrease) in:

1. Accounts payable listed separately when no changes in accrued expenses are reported in the Operating Activities section
2. Accrued expenses listed separately when no changes in accounts payable are reported in the Operating Activities section
3. Accrued taxes when increase (decrease) in income taxes is reported separately
4. Current liabilities classified by Standard & Poor's as trade accounts payable or accrued liabilities
5. Long-term accounts payable and accrued liability accounts, if reported in the Operating Activities section

This item excludes increase (decrease) in:

1. Accruals not included in Accrued Expense on the Balance Sheet
2. Accrued income taxes if reported separately
3. Accrued taxes (when increase [decrease] in income taxes is not reported separately)
4. Payables not included in Accounts Payable on the Balance Sheet

This item contains a **Combined Figure** data code when:

1. Accounts payable and accrued expenses are reported outside the Operating Activities section
2. Changes in accounts payable and accrued expenses are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year
3. Accounts payable or accrued expenses is included with another item

This item contains a **Not Available** data code for companies reporting a Working Capital Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

Increases in accounts payable and accrued liabilities are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks.

Quarterly	Data reflects year-to-date figures for each quarter.
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Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)

Annual data item number	302
Quarterly data item number	103
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	105
Quarterly position number on Daily Fundamental File	174

This item represents increases or decreases in accounts receivable **as reported** in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item includes increases and decreases in:

1. All current assets classified by Standard & Poor's as receivables when reported in the Operating Activities section
2. Contracts in progress and costs in excess of related billings when included by Standard & Poor's in accounts receivable
3. Long-term receivables included by the company in the Operating Activities section

This item excludes increases and decreases in:

1. Current and long-term receivables when included by the company in the Investing Activities section
2. Income taxes receivable
3. Provisions for losses on accounts receivable

This item contains a **Not Available** data code for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item contains a **Combined Figure** data code when:

1. Some or all receivables are combined with another asset or liability account in the operating activities section.
2. Receivables are not reported in the operating activities section, but are reported in another section

3. Changes in current receivables are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year.

Increases in accounts receivable are presented as negative numbers. Decreases are presented as positive numbers.

This item is not available for banks.

Quarterly This item is not available for utilities.

Quarterly Data reflects year-to-date figures for each quarter.

Accrued Expense

Annual data item number	153
Units (companies)	Millions of dollars
Annual data availability	1963

This item represents expenses incurred and payment will not be made until a subsequent period.

This item includes:

1. Accrued costs on contracts
2. Accrued liabilities
3. Accrued sales taxes
4. Accrued taxes (when income taxes are reported separately)
5. Advertising
6. Commissions
7. Employee withholding
8. Interest payable reported as a separate line item
9. "Other" when included under a heading or in a note relating only to accrued expenses
10. Pensions
11. Rents
12. Royalties
13. Salaries
14. Value Added Taxes
15. Warranties

This item excludes:

1. Accrued dividends
2. Accrued income taxes (included in Income Taxes Payable)
3. Accrued pensions
4. Accrued taxes (when a separate income tax figure is not reported)
5. Advances
6. Deferred compensation (included in Current Liabilities – Other)

7. Deferred credits
8. Deferred revenues (included in Current Deferred Revenue)
9. Deferred taxes (included in Current Liabilities – Other)
10. Deposits
11. Interest payable combined with notes payable (included in notes)
12. “Other” when included under a heading or in a note which includes items other than accrued expenses
13. Other liabilities (included in Current Liabilities – Other)
14. Provisions even if included under an “Accrued Liabilities” heading
15. Reserves – even if included under an “Accrued Liabilities” heading by company
16. Warranty reserves

This item contains a **Combined Figure** data code when Accrued Expense is included in either Current Liabilities – Other or Accounts Payable.

This item is not available for banks.

Accumulated Depreciation of Real Estate Property

Annual data item number	390
Quarterly data item number	269
Annual Mnemonic	DPACRE
Quarterly Mnemonic	DPACREQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item represents the accumulated depreciation and amortization of real estate reported at cost value reported on a company’s Balance Sheet.

This items includes:

1. Accumulated depreciation and amortization of Real Estate Properties
2. Accumulated Depreciation of Rental Properties

This items excludes:

1. Depreciation or amortization of personal property
2. Amortization of intangibles

Accumulated Other Comprehensive Income (Loss)

Annual data item number	357
Quarterly data item number	238
Annual mnemonic	ACOMINC
Quarterly mnemonic	ACOMINQC
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item represents the accumulated change in net assets of a business from transactions and other events and circumstances from non-owner sources.

Due to SFAS #130, Reporting Comprehensive Income, this item is specifically reported in the Shareholders' Equity section of the Balance Sheet.

This item includes:

1. Marketable Securities Adjustments
2. Cumulative Translation Adjustments
3. Minimum Pension Liability Adjustments
4. Accumulated Other Comprehensive Income (Loss) - Derivative adjustments
5. Any other adjustments listed under a heading of Accumulated Other Comprehensive Income (Loss)

Acquisition/Merger After-Tax

Annual data item number	361
Quarterly data item number	242
Annual mnemonic	AQA
Quarterly mnemonic	AQAQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all Acquisition/Merger special items after taxes.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes:

1. Costs of failed acquisitions
2. Reversal of acquisition/merger costs

This item contains a **Combined Figure** data code when the company reports an after-tax amount for the special item(s) but a breakout for the Acquisition/Merger After-tax amount is unavailable.

Acquisition/Merger Basic EPS Effect

Annual data item number	362
Quarterly data item number	243
Annual mnemonic	AQEP
Quarterly mnemonic	AQEPEPSQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all Basic EPS Effect items reported that corresponds to Acquisition/Mergers.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes:

1. Costs of failed acquisitions
2. Reversal of acquisition/merger costs

This item contains a **Combined Figure** data code when the company reports an amount for the special item(s) but a breakout for the Acquisition/Merger Basic EPS Effect amount is unavailable.

Acquisition/Merger Diluted EPS Effect

Annual data item number	363
Quarterly data item number	244
Annual mnemonic	AQD
Quarterly mnemonic	AQDQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all Diluted EPS Effect items reported that corresponds to Acquisition/Mergers.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes:

1. Costs of failed acquisitions
2. Reversal of acquisition/merger costs

This item contains a **Combined Figure** data code when the company reports an amount for the special item(s) but a breakout for the Acquisition/Merger Diluted EPS Effect amount is unavailable.

Acquisition/Merger Pretax

Annual data item number	360
Quarterly data item number	241
Annual mnemonic	AQP
Quarterly mnemonic	AQPQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all Pretax special items reported that corresponds to Acquisition/Merger.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes:

1. Costs of failed acquisitions
2. Reversal of acquisition/merger costs

This item contains a **Combined Figure** data code when the company reports an pretax amount for the special item(s) but a breakout for the Acquisition/Merger Pretax amount is unavailable.

Acquisitions – Income Contribution

Annual data item number	248
Units (companies)	Millions of dollars
Annual data availability	1974

This item represents the effect of either a purchase and/or pooling of interest acquisition in the current year on a company's income for the prior year.

This item excludes:

1. Discontinued operations (included in Discontinued Operations)
2. Extraordinary items (included in Extraordinary Items)

This item is not available for banks or utilities.

Acquisitions – Sales Contribution

Annual data item number	249
Units (companies)	Millions of dollars
Annual data availability	1974

This item represents the effect upon the prior year's sales of all acquisitions of other companies that occurred in and/or were accounted for in the current year.

The methods of accounting for an acquisition are: Pooling of interests, purchase and reverse purchase. A pooling of interest acquisition combines the financial statements of both the acquiring company and the company that was acquired for all periods presented in the report. Per SFAS 141, domestic companies can no longer use the Pooling of Interest method for acquisitions initiated after 6/30/01. A purchase acquisition accounts for the acquired company on the financial statements only from the date of the acquisition. A reverse purchase acquisition method footnote or combination footnote would be applied only when the history of the company on the active file is that of the acquired company.

This item includes:

1. Acquisition of a majority-owned or wholly-owned consolidated subsidiary not previously consolidated (not additional ownership)
2. Consolidation of a subsidiary previously carried at cost

This item excludes:

1. Acquisition of additional ownership in a consolidated subsidiary (not 100 percent owned)
2. Acquisition of assets of a company without the liabilities
3. An acquisition carried at equity (not consolidated)
4. The consolidation of a subsidiary previously carried at equity
5. The effect of discontinued operations and extraordinary items

This item is not available for banks or utilities.

Annual footnote codes

AE	Combination of purchase method and pooling of interest method
AI	Pooling of interest method of acquisition
AP	Purchase method acquisition
RP	Reverse purchase method acquisition
RO	Combination of reverse purchase method and pooling of interest method acquisition
RU	Combination of reverse purchase method and purchase method acquisition
RW	Combination of AE and RP

Acquisitions (Statement of Cash Flows)

Annual data item number	129
Quarterly data item number	94
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number in Daily Fundamental File	58
Quarterly position number on Daily Fundamental File	134

This item represents cash outflow or funds used for, and/or costs relating to, acquisition of a company in the current year or effects of an acquisition in a prior year carried over to the current year.

This item includes:

1. Acquisition of additional ownership (decrease in minority interest)
2. Acquisition of assets, if the company mentions that they acquired a business in the notes
3. Additional cost of an acquisition
4. Additional investment in a company if the company is consolidated
5. Amounts associated with the consolidation of an investment previously carried at equity
6. Costs in excess of net assets of businesses acquired (goodwill)
7. Long-term debt assumed in an acquisition
8. Net assets of businesses acquired
9. Property, plant, and equipment of acquired companies
10. Purchase of business(es), net of cash acquired

This item contains a **Combined Figure** data code when:

1. Acquisitions are combined with another item within the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

2. Acquisitions are reported outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)
3. No figure is reported on the face of the statement but an acquisition is discussed in the notes to the statements
4. Stock is issued or debt is assumed for an acquisition and no figure appears in the Use section on either a Working Capital Statement (Format Code = 1) or a Cash by Source and Use of Funds Statement (Format Code = 2)

This item is not available for banks.

Quarterly

This item is not available for utilities.

Quarterly

Data reflects year-to-date figures for each quarter.

Active/Inactive Flag

This code indicates whether a company has been classified as in the active or inactive (research) file.

Codes

A	Company is included in the active FC or PST file
I	Company is included in the Research File

Adjustment Factor (Cumulative) by Ex-Date

Annual data item number	27
Quarterly data item number	17
Variable data item (PDE File)	CUMADJ
Units (companies)	Ratio
Annual data availability	1950
Quarterly data availability	First quarter, 1962
Position number for annual data on Daily Fundamental File	18
Position number for quarterly data on Daily Fundamental File	43
Position number for monthly data on Daily Fundamental File	49

This item represents a ratio, which enables you to adjust per-share data (price, earnings per share, dividends per share), as well as share data (shares outstanding and shares traded) for all stock splits and stock dividends that occur subsequent to the end of a given period. These factors, applied to data for earlier periods, place such data on the same terms as current share units.

The adjustment factors are indicated as *1.000000* when no changes in capitalization have occurred because of splits and dividends.

The cumulative adjustment factors for all periods are changed whenever a stock split or stock dividend occurs. The factors are carried to six decimal places to minimize rounding errors. If for example, a two-for-one split occurred in fiscal 1994, the adjustment factor for 1993 would be indicated as *2.000000*. If, in addition, a two percent stock dividend occurred in 1993, the adjustment factor for 1992 would be indicated as cumulative adjustment, *2.040000* (*2.000000 X 1.020000*).

The historical price and other per-share data (prices – high, low, and close, dividends per share, and earnings per share) may be adjusted to a current units basis by dividing these items for each

period by the corresponding adjustment factor. To convert historical shares data (shares traded, shares reserved, shares outstanding, and common treasury shares) to an equivalent current basis, the reported shares are multiplied by the corresponding adjustment factor.

Restated per-share data (Earnings per Share (Diluted) – Excluding Extraordinary Items [Restated], Earnings per Share (Diluted) – Including Extraordinary Items, Earnings per Share (Basic) – Excluding Extraordinary Items, and Earnings per Share (Basic) – Including Extraordinary Items [Restated]) for each year needs to be *divided* by the adjustment factor for the most recent year in which there is a 2 or 3 update code. Common Shares Used to Calculate Earnings per Share (Basic) needs to be *multiplied* by the most current adjustment factor for the most recent year in which there was a 2 or 3 update code. **Subscribers must use this adjustment factor to adjust restated share and per share data for the effects of stock splits and/or stock dividends subsequent to the most current fiscal year-end.**

Adjusted per-share statistics (such as sales per share and depreciation per share) may also be computed by multiplying the number of shares outstanding by the corresponding cumulative adjustment factor and using this adjusted total number of shares in the calculation.

The ex-dividend date is used to determine the period in which an adjustment factor falls (see Adjustment Factor [Raw] by Ex-Date). The declaration, stock record, or payable dates are not used. All stock splits and stock dividends going ex-dividend through the cutoff date of the file will be reflected in the adjustment factors.

PDE

For Companies, the cumulative adjustment factor reflects all stock splits and stock dividends with ex-dividend dates subsequent to that month. The cumulative adjustment has been used to convert all of the other data on the file into terms of the current share units. In other words, all data items on the file are fully adjusted and based on the number of shares currently outstanding.

PDE

For Indexes, cumulative adjustment factors include the effects of base value adjustments. Refer to the Availability of Industry Index Data table in *Chapter 2, Understanding the Compustat North America Database*, for general availability.

Adjusting annual data

You may adjust the data of companies with a June through November fiscal year (06-11) in the same manner as calendar (12) fiscal year companies. We preadjust all calendar year data (prices and shares traded) for stock splits and dividends that occur between the end of the fiscal year and the end of the calendar year. Thus, the cumulative adjustment factor falling in the fiscal year will correctly adjust prices and shares traded to current share units; for example, a June fiscal year (06) company with a December 1994 stock price of \$100.00 has a two-for-one stock split in October 1994. The cumulative adjustment factor for fiscal 1994 becomes 2.000000. We will preadjust the 1994 stock price of \$100.00 to \$200.00.

You may adjust data of companies with a January through May fiscal year (01-05) in the same manner as calendar (12) fiscal year companies. We preadjust all calendar year data (prices and shares traded) for stock splits and dividends that occur between the end of the calendar year and the end of the fiscal year. These stock splits and stock dividends are then correctly included in the Cumulative adjustment factor for the previous fiscal year. Thus, the calendar year data in the current fiscal year is not adjusted. For example, a May fiscal year (05) company with a December 1994 stock price of \$100.00 has a two-for-one stock split in January 1995. The cumulative adjustment factor for fiscal 1994 becomes

1.000000 and 1993 changes to 2.000000. We preadjust the 1994 stock price of \$100.00 to \$50.00.

Multiply by the cumulative adjustment factor to adjust back years' data for the following annual items:

Annual data item number	Annual data item name
25	Common Shares Outstanding
28	Common Shares Traded
40	Common Shares Reserved for Conversion – Total
54	Common Shares Used to Calculate Earnings per Share (Basic)
87	Treasury Stock – Number of Common Shares
171	Common Shares Used to Calculate Earnings per Share (Diluted)
200	Common Shares Reserved for Conversion – Convertible Debt
203	Common Shares Reserved for Conversion – Preferred Stock
215	Common Shares Reserved for Conversion – Stock Options
229	Common Shares Reserved for Conversion – Warrants and Other

Divide by the cumulative adjustment factor to adjust back years' data for the following annual items:

Annual data item number	Annual data item name
22	Price – High
23	Price – Low
24	Price – Close
26	Dividends per Share by Ex-Date
53	Earnings per Share (Basic) – Including Extraordinary Items
57	Earnings per Share (Diluted) – Excluding Extraordinary Items
58	Earnings per Share (Basic) – Excluding Extraordinary Items
169	Earnings per Share (Diluted) – Including Extraordinary Items
197	Price – Fiscal Year – Low
198	Price – Fiscal Year – High
199	Price – Fiscal Year – Close
233	Earnings per Share from Operations

Adjusting quarterly data

Quarterly

In the case of the quarterly data, the cumulative adjustment factor, allows you to adjust all per-share data (price, dividends per share, indicated annual dividend, earnings per share) as well as share data (shares traded and shares used to calculate earnings per share) for all stock splits and stock dividends occurring subsequent to the end of the fiscal quarter of the company. Thus, the cumulative adjustment factor places the above data on the same terms as current share units.

The cumulative adjustment factors are changed for all quarters whenever a stock split or dividend occurs, as determined by the ex-dividend date of the split or dividend.

The consistency of the data within each fiscal quarter is maintained manually. We adjust month-end prices, dividends per share, indicated annual dividends, and shares traded for all stock splits or dividends occurring in a given quarter between the time the above data (or part of it) is reported and the end of the fiscal quarter. For example, the first quarter of a July fiscal year (07) covers August, September, and October. If the August month-end stock close price is \$100.00 and a two-for-one stock split occurs in September, the cumulative adjustment factor for the fourth quarter and all prior quarters becomes 2.000000. We will pre-adjust the August month-end close price of \$100.00 to \$50.00.

Multiply by the cumulative adjustment factor to adjust back quarters' data for the following quarterly items:

Quarterly data item number	Quarterly data item name
15	Common Shares Used to Calculate Earnings per Share (Basic)
18	Common Shares Traded
28	Common Shared Used to Calculate Earnings per Share (Basic)– 12 Months Moving
61	Common Shares Outstanding
124	Common Shares Used to Calculate Earnings per Share (Diluted)

Quarterly

Divide by the cumulative adjustment factor to adjust back quarters' data for the following quarterly items:

Quarterly data item number	Quarterly data item name
7	Earnings per Share (Diluted) – Including Extraordinary Items
9	Earnings per Share (Diluted) – Excluding Extraordinary Items
11	Earnings per Share (Basic) – Including Extraordinary Items
12	Price – Close – 1st Month of Quarter
13	Price – Close – 2nd Month of Quarter
14	Price – Close – 3rd Month of Quarter
16	Dividends per Share by Ex-Date

Quarterly data item number	Quarterly data item name
19	Earnings per Share (Basic) – Excluding Extraordinary Items
20	Dividends – Common – Indicated Annual
27	Earnings per Share (Basic) – Excluding Extraordinary Items – 12 Months Moving
63	Price – High – 1st Month of Quarter
64	Price – High – 2nd Month of Quarter
65	Price – High – 3rd Month of Quarter
66	Price – Low – 1st Month of Quarter
67	Price – Low – 2nd Month of Quarter
68	Price – Low – 3rd Month of Quarter
177	Earnings per Share from Operations
178	Earnings per Share from Operations – 12 Months Moving
179	Earnings per Share (Diluted) – Excluding Extraordinary Items – 12 Months Moving
180	Earnings per Share from Operations (Diluted) – 12 Months Moving
181	Earnings per Share from Operations (Diluted)

Unadjusting monthly PDE data

PDE

Data on the PDE file is **fully adjusted** for all subsequent stock splits and stock dividends. The cumulative adjustment factor can be used to **unadjust** data to its **originally reported state**.

PDE

Multiply by the cumulative adjustment factor to unadjust back months' data for the following PDE monthly items:

Variable data item	Variable data item name
DIVRTE	Annualized Dividend Rate
BKV	Book Value per Share
CHEQVM	Cash Equivalent Distributions per Share by Ex-Date
DIV	Dividends per Share by Ex-Date
ERN	Earnings per Share – 12 Months Moving
OEPS12	Earnings per Share from Operations – 12 Months Moving
Canadian PDE	EPSH12
	Earnings per Share – Historical
NAV	Net Asset Value per Share
PRCC	Price – Close
PRCH	Price – High
PRCL	Price – Low

Divide by the cumulative adjustment factor to unadjust back months' data for the following PDE monthly item:

Variable data item	Variable data item name	
CSHOQ	Common Shares Outstanding	
SHSTRD	Common Shares Traded	
Canadian PDE	CSFSM	Common Stock Float Shares

Adjustment Factor (Cumulative) by Payable Date

Annual data item number	202
Quarterly data item number	100
Units (companies)	Ratio
Annual data availability	1964
Quarterly data availability	First quarter, 1962

This item is identical in definition to the Adjustment Factor (Cumulative) by Ex-Date with the following exceptions:

1. Dividends per Share by Payable Date is the only item to which the Adjustment Factor (Cumulative) Payable Date is applied
2. The payable date, rather than the ex-date, is used in the determination of adjustment of Dividends per Share by Payable Date

Adjustment Factor (Raw) by Ex-Date

Variable data item (PDE File)	RAWADJ
Units (companies)	Ratio

This item reflects all stock splits and stock dividends with ex-dividend dates in the month. When no change in capitalization has occurred because of stock splits or stock dividends, the raw adjustment factor is carried as *1.000000* for the month. If, for example, a two-for-one split occurred during the month, the raw adjustment factor would be carried as *2.000000*.

It should be noted that the ex-dividend date is always used in determining the month in which an adjustment factor falls. The declaration, stock record or payable dates are not used. All stock splits and stock dividends going ex-dividend through the cut-off date of the file will be reflected in the adjustment factor.

There are some instances where the adjustment factor is placed in months other than the ex-dividend date month. Due to fiscal year changes, the month in which the ex-dividend date occurs is omitted (for example, in a change from an October to a December fiscal year, the months November and December are omitted). Because the PDE raw adjustment factor is used for other COMPUSTAT products, the adjustment factor is moved from the "omitted" month of a month appearing in the fiscal year. Examples in which this occurs are:

Linamar Corp.	Moved raw adjustment factor from November 1993 to January 1994 because of fiscal year change from <i>06</i> to <i>12</i> .
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Casablanca Industries Moved raw adjustment factor from April 1993 to June 1993 because of fiscal year change from *12* to *05*.

For industry index data, raw adjustment factors include the effects of base value adjustments. Refer to the Availability of Industry Index Data table in *Chapter 2, Understanding the Compustat North America Database*, for general availability.

ADR Ratio

Annual data item number	234
Quarterly data item number	273
Units (companies)	Ratio
Quarterly mnemonic	ADRRQ
Annual data availability	1989
Quarterly data availability	First quarter, 2000

This item is collected only for foreign companies that trade certificates called American Depository Receipts (ADRs) or American Depository Shares (ADSs) in the U.S., either on stock exchanges or over the counter. For these companies, the ADR ratio represents the number of a foreign company's common or ordinary shares that are equivalent to one American Depository Receipt (ADR) or one American Depository Share (ADS). The ADR Ratio is used to convert share and per-share data that is expressed in terms of the company's common stock into data expressed in terms of American Depository Receipts or Global Depository Shares (GDS).

The ADR Ratio is usually a whole number. For example, if two shares of common stock are equivalent to one American Depository Receipt, this item has a data value of 2.0.

This item is available only for foreign companies that trade American Depository Receipts or American Depository Shares in the U.S., either on stock exchanges or over-the-counter.

Companies that trade ADRs usually have an “-ADR” or “-ADS” suffix following the company names. However, variations exist, and a few companies have other suffixes indicating that the company trades ADRs. Examples of the suffixes are:

- ADR NEW
- AM SHARES
- AMER SH
- NY REG
- NY SH
- NY SHARES
- SPON ADR

ADR companies that have multiple issues (i.e., common, preferred, multiple), share and earnings per share data items will reflect the issue of stock that is reflected by the ADR will be collected. However, all carrying value dollar amounts will be collected as reported for the respective items (i.e., common stock carrying value, preferred stock carrying value, common and preferred treasury stock carrying values, etc.).

Advertising Expense

Annual data item number	45
Units (companies)	Millions of dollars
Annual data availability	1971

This item represents the cost of advertising media (radio, television, newspapers, periodicals) and promotional expenses.

This item excludes selling and marketing expenses.

This item is not available for banks or utilities.

Amortization of Intangibles

Annual data item number	65
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents a noncash charge for the systematic write-off of the cost of intangible assets over the period for which there is an economic benefit.

This item excludes:

1. Amortization of deferred charges
2. Amortization of goodwill on unconsolidated subsidiaries
3. Amortization on discontinued operations
4. Write-offs of intangibles

This item is not available for banks or utilities.

Annualized Dividend Rate

Quarterly data item number	20
Variable data item (PDE File)	DIVRTE
Units (companies)	Dollars and cents
Quarterly data availability	First quarter, 1962

This item represents the applicable quarterly dividends per share (determined by ex-dividend data) multiplied by 4.

This item includes extra or special year-end dividends.

This item is based on the major class of common stock outstanding when there is more than one class of common stock.

This item is based on a 12-month moving average in the following cases:

1. Foreign companies report dividends per share in U.S. dollars and cents
2. Companies report dividends per share in fractions of a cent

PDE

This PDE data item reflects a projected annual per share dividend payment. This data is determined by multiplying the latest dividend paid per share by the number of times it is paid during the year. In most cases the dividend is paid quarterly and is therefore multiplied by four.

The Annualized Dividend Rate also includes any *consistent* extra or special year-end dividends. An extra is considered to be consistent when it is paid for two consecutive time periods. The extra is not included the first time it is paid. When an extra is omitted, it is eliminated from the Annualized Dividend Rate in the month when it would have been paid if continued.

The latest Annualized Dividend Rate is carried forward each month until a different dividend is paid. The dividend rate is always changed in the month the new dividend goes ex-dividend. Annualized Dividend Rate is carried in dollars and mills. For example, a one dollar 32½ cent dividend would be carried as 1.325. This figure is fully adjusted for all subsequent stock splits and stock dividends. The cumulative adjustment factor can be used to unadjust this item to its originally reported state.

For Indexes, this item represents the applicable quarterly dividend multiplied by four. It is not the four quarters total figure published in the *Analyst's Handbook* monthly supplement. The figure carried in this file identifies the anticipated annual dividend rate.

For Indexes, the annualized dividend figures for 1963 forward to the present are entered in the quarter-end months (March, June, September, December) and are brought forward into the succeeding months. For example, the same annualized dividend entered for March is also entered for April and May. For 1962, the annualized dividend figures are available only on a year-end basis. The year-end figure is entered in December and then carried forward into the first 11 months of the following year.

Refer to the Availability of Industry Index Data table in *Chapter 2, Understanding the Compustat North America Database*, for general availability.

Assets – Other

Annual data item number	69
Quarterly data item number	43
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Position number in Daily Fundamental File	54

This item represents those long-term assets that are not property, plant, and equipment, investments and advances, deferred charges or intangibles.

This item includes:

1. Advances to sales staff
2. Amounts due (Receivables) from directors, officers, employees and principal holders of equity securities other than unconsolidated subsidiaries
3. Assets held for sale
4. Assets of discontinued operations
5. Cash on deposit pursuant to loan agreements
6. Cash surrender value of life insurance policies
7. Cemetery Property

8. Claims in litigation
9. Computer software, software costs (when not included in property, plant, and equipment on the Balance Sheet or on Schedule V and VI by the company)
10. Computer software licenses
11. Contracts
12. Deferred taxes
13. Deposits
14. Finance service companies' deferred finance charges on installment obligations when presented as a deduction from receivables
15. Idle land
16. Intellectual Property (unless comprised of items that would normally be collected in Intangibles; prior to 12/31/01)
17. Investments in company's own securities
18. Long-term inventory
19. Materials and supplies
20. Minority interest in consolidated subsidiaries
21. Motion picture companies' film distribution systems
22. Negative goodwill
23. Pension and other special funds
24. Property not used in operations
25. Purchased technology
26. Restricted cash and restricted investments
27. Technology and Technology know-how (prior to 12/31/01)
28. Timberlands other than those owned by forest paper companies
29. Treasury stock reported on the asset side of the Balance Sheet

This item excludes:

1. Computer software included in property, plant, and equipment on the Balance Sheet or on Schedules V and VI by the company
2. Computer software patent costs
3. Intellectual property beginning 2002
4. Technology and technological know-how beginning in 2002

Quarterly

This item will also include Investments and Advances – Equity Method, Investments and Advances – Other, and Intangibles.

For banks, this item could be negative because of assets held for sale or taken out of other assets.

Assets – Other – Excluding Deferred Charges

Annual data item number	205
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents long-term assets not included in property, plant, and equipment, investments and advances, intangibles or deferred charges.

This item includes:

1. Advances to sales staff
2. Amounts due from directors, officers, and principal holders of equity securities
3. Assets held for sale
4. Assets of discontinued operations
5. Cash on deposit pursuant to loan agreements
6. Cash surrender value of life insurance policies
7. Cemetery Property
8. Claims in litigation
9. Computer software and software costs not included in property, plant, and equipment by the company
10. Computer software licenses
11. Contracts
12. Deferred taxes
13. Deposits
14. Finance service companies' deferred charges on installment obligations (when presented as a deduction from receivables)
15. Film distribution systems for motion picture companies
16. Idle lands (not an investment)
17. Intellectual property – unless comprised of items normally included in intangibles
18. Investments in company's own securities
19. Long-term inventory
20. Negative goodwill
21. Material and supplies
22. Pension and other special funds
23. Property not used in operations
24. Purchased technology
25. Restricted cash and restricted investments
26. Software costs of internally developed and purchased software to be marketed

- 27. Software costs reimbursable under third-party contracts
- 28. Technology and technological know-how
- 29. Timberlands (except for forest and paper companies)
- 30. Treasury stock on the asset side of the Balance Sheet

This item excludes:

- 1. Computer software and software costs included in property, plant, and equipment by the company
- 2. Computer software patent costs

This item is not available for banks or utilities.

Assets – Other – Excluding Discontinued Operations

Annual data item number	355
Annual mnemonic	AODO
Annual data availability	2000

This item represents long term assets that are not PP&E, Investments and Advances, Intangibles, Deferred Charges.

This item includes

- 1. Advances to sales staff
- 2. Amounts due from directors, officers, employees and all holders of equity securities other than unconsolidated subsidiaries
- 3. Assets Held for Sale
- 4. Capitalized/Purchased Software
- 5. Cash on deposit pursuant to loan agreements
- 6. Cash surrender value of life insurance policies
- 7. Cemetery Property
- 8. Claims in litigation
- 9. Computer software licenses
- 10. Contracts
- 11. Deferred finance charges on installment obligations when deducted from receivables for Finance Services companies
- 12. Deferred Taxes
- 13. Deposits
- 14. Film distribution systems for motion picture companies
- 15. Idle land
- 16. Investments in company's own securities
- 17. Long-term inventory
- 18. Materials and supplies
- 19. Minority interest in consolidated subsidiaries
- 20. Negative goodwill

21. Pension and other special funds
22. Property not used in operations
23. Restricted cash & Restricted Investments
24. Timberlands (except for Forest and Paper companies - PP&E)
25. Treasury stock (on the asset side)

This item excludes:

1. Computer software if included in PP&E on the balance sheet or on Schedules V and VI.
2. Computer software patent costs
3. Technology and Technological know-how (include in Intangibles prior to 12/31/01)
4. Intellectual Property (include in Intangibles prior to 12/31/01)

Assets – Total (Restated)

Annual data item number	120
Units (companies)	Millions of dollars

This item represents Assets – Total restated up to 10 years for acquisitions, discontinued operations and/or accounting changes. This item is consistent with current year historical data.

This is an average figure restated up to six years for banks.

Assets – Total/Liabilities and Stockholders' Equity – Total

Annual data item number	6
Quarterly data item number	44
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Position number for annual data on Daily Fundamental File	17
Position number for quarterly data on Daily Fundamental File	40

This item represents current assets *plus* net property, plant, and equipment *plus* other noncurrent assets (including intangible assets, deferred charges, and investments and advances).

Total liabilities and stockholders' equity represents current liabilities *plus* long-term debt *plus* other long-term liabilities *plus* stockholders' equity.

Annual & Quarterly footnote codes

AG	Reflects adoption of fresh-start accounting upon emerging from Chapter 11 bankruptcy
GB	Certain classifications such as Current Assets, Current Liabilities, and Debt Due in One Year are estimated by Standard & Poor's since the company reports an unclassified Balance Sheet
GL	Combination of GB and TL
TL	Company in bankruptcy or liquidation
UB	Combination of GB and UG
UG	Non-US company; data collected in US GAAP

Quarterly only footnote codes

AY	Some or all balance sheet items are restated
JG	Combination of GB and JR
JR	Income Statement data not comparable to Balance Sheet data due to restatement
JW	Combination of JR, GB, and AY
JY	Combination of JR and AY
WG	Combination of GB and AY

Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)

Annual data item number	307
Quarterly data item number	107
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number in Daily Fundamental File	55
Quarterly position number on Daily Fundamental File	131

This item represents miscellaneous changes in Balance Sheet accounts reported within the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item includes increases or decreases in:

1. Assets and liabilities reported as an entity/total
2. Changes in current deferred taxes
3. Disposal of property, plant and equipment reported in the Operating Activities section (e.g. gain/loss on sale of assets)
4. Equity related items: cumulative translation adjustments, deferred compensation, etc. when the change shown affects the Balance Sheet and is not an Income Statement adjustment

5. Income taxes receivable/refundable
6. Minority interest when included in the assets and liability section
7. Other long-term or short-term asset and liability accounts
8. Other balance sheet items reported in the Operating Activities section which are combined

This item excludes:

1. Accrued taxes
2. Any expense or income item
3. Any item not clearly designated as a change in assets or liabilities
4. Asset or liability changes not reported in the Operating Activities section
5. Disposal of property, plant and equipment shown as an income/expense item (=Gain/loss on sale of assets)
6. Minority interest when not reported under the assets and liability section or if it does not tie out to Balance Sheet change
7. Miscellaneous items not clearly designated as changes in other assets and liabilities
8. Provision for losses on accounts receivable

Miscellaneous changes increasing cash appear as positive numbers. Changes decreasing cash appear as negative numbers.

This item contains a **Not Available** data code for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks, or property and casualty companies.

Quarterly This item is not available for utilities.

Quarterly Data reflects year-to-date figures for each quarter.

Auditor/Auditor's Opinion

Annual data item number	149
Units (companies)	Code
Annual data availability	1974

This item is a two-part code that indicates both the auditing firm and that firm's opinion regarding a company's financial statements. The auditor's opinion code appears to the immediate left of the decimal. The auditor code appears to the left of the auditor's opinion code.

Auditor code	Description
0	Unaudited
1	Arthur Andersen

Auditor code	Description
2	Arthur Young (prior to October 1, 1989) (merged with Ernst & Whinney on October 1, 1989)
3	Coopers & Lybrand (Coopers & Lybrand Deloitte in the United Kingdom since April 29, 1990) (Coopers & Lybrand merged with Price Waterhouse on July 1, 1998)
4	Ernst & Young (Ernst & Whinney from July 1, 1979 to September 29, 1989; Ernst and Ernst prior to July 1, 1979)
5	Deloitte & Touche (Deloitte, Haskins & Sells prior to December 4, 1989; Haskins & Sells prior to May 1, 1978)
6	Peat, Marwick, Main (Peat, Marwick, Mitchell prior to April 1, 1987) (known as KPMG internationally)
7	PriceWaterhouseCoopers (Price Waterhouse prior to July 1, 1998 merger with Coopers & Lybrand)
8	Touche Ross (merged with Deloitte, Haskins & Sells on December 4, 1989)
9	Other
10	Altschuler, Melvoin, and Glasser
11	BDO Seidman (Seidman and Seidman prior to September 1, 1988)
12	Baird, Kurtz, and Dobson
13	Cherry, Bekaert, and Holland
14	Clarkson, Gordon
15	Clifton, Gunderson
16	Crowe Chizek
17	Grant Thornton
18	J.H. Cohn
19	Kenneth Leventhal
20	Laventhal and Horwath
21	McGladrey & Pullen (McGladrey, Hendrickson, and Pullen prior to May 1988)
22	Moore Stephens
23	Moss Adams
24	Pannell Kerr Forster (Pannell, Kerr, MacGillivray in Canada)
25	Plante and Moran
26	Richard A. Eisner
27	Spicer and Oppenheim

(Codes 10 through 27 available from 1988 forward)

Auditor's opinion	Description
0	Financial statements are unaudited
1	Unqualified Opinion. Financial statements reflect no unresolvable restrictions and auditor has no significant exceptions as to the accounting principles, the consistency of their application, and the adequacy of information disclosed
2	Qualified Opinion. Financial statements reflect the effects of some limitation on the scope of the examination or some unsatisfactory presentation of financial information, but are otherwise presented fairly. We assign this code when a company is in the process of liquidating (even if opinion is not actually qualified) or when an opinion states that the financial statements do not present fairly the financial position of the company
3	Disclaimer of or No Opinion. Auditor refuses to express an opinion regarding the company's ability to sustain operations as a going concern
4	Unqualified Opinion With Explanatory Language. Auditor has expressed an unqualified opinion regarding the financial statements but has added explanatory language to the auditor's standard report
5	Adverse Opinion. Auditor has expressed an adverse opinion regarding the financial statements of the company

(Codes 4 and 5 available from 1988 forward)

This item is not available for banks.

Book Value per Share

Variable data item (PDE File)	BKV
Units (companies)	Dollars and cents

The definition for this item differs for companies and indexes. The definition of Book Value per Share for companies is discussed first. This figure is fully adjusted for all subsequent stock splits and stock dividends. The cumulative adjustment factor can be used to unadjust this item to its originally reported state.

For Companies. Book Value per Share is based upon fiscal year end data. For example, Book Value per Share for calendar year 1995 is calculated from the 1994 fiscal year data (fully adjusted for subsequent stock splits and stock dividends). All annual data reported on a January through May (*01-05*) fiscal year basis is considered to be in the prior calendar year since the majority of the months fall in the prior calendar year. Thus, Book Value per Share for 1995 for a May fiscal year company will be in the 1996 calendar year. A maximum of 20 years' data is on file for each company.

The Book Value per Share calculation is performed as follows:

Book Value per Share = Common Equity –Liquidation Value /
(Shares Outstanding * Adjustment Factor (Cumulative [by Ex-
Date])

Common Equity –Liquidation Value is defined as

1. Common Stock
2. Capital Surplus
3. Retained Earnings
4. Self-insurance Reserves (when included in the Equity section)
5. Capital Stock Premium

Less the following:

1. Common Treasury Stock
2. Accumulated unpaid preferred dividends
3. Excess of involuntary liquidating value of outstanding preferred stock over carrying value

Shares Outstanding is defined as

1. The net number of all common shares outstanding at fiscal yearend, excluding treasury shares and scrip
2. Common Treasury Shares carried on the asset side of the balance sheet netted against the number of common shares issued

For Indexes. Book Value per Share is calculated from the calendar year-end index data. This item is carried on an annual basis and is obtained from the *Standard & Poor's Analyst's Handbook* and *Barron's*.

Some indexes in the *Analyst's Handbook* provide equity per share figures rather than book value per share figures. Due to the business activities of industries within these indexes, book value per share figures are not reported. The major difference between equity per share figures and book value per share figures is the former includes the effect of intangibles and the latter excludes the effect of intangibles.

We present these equity per share figures in the Book Value per Share field of the data array for these indexes:

Index Code	Index Name
0491 000000000	S&P Utilities Index
4911 000000000	Electric Companies
4920 000000000	Natural Gas-Distr-Pipe Line
6000 000000000	S&P Financial Index
6021 000000000	Money Center Banks
6022 000000000	Major Regional Banks

Index Code	Index Name
6313 000000000	Life Insurance
6314 000000000	Multi-Line Insurance
6332 000000000	Property-Casualty Insurance

Refer to the Availability of Industry Index Data table in *Chapter 2, Understanding the Compustat North America Database*, for general availability.

Calendar Year

Variable data item (PDE File)	YEAR
This item is a two-digit field that represents the calendar year. The numbers assigned to this field are the last two numbers of the calendar year. For example, the year <i>1999</i> , would be represented by <i>99</i> . The year <i>2000</i> would be represented by <i>00</i> .	

Canadian Index Code

Period descriptor (Industrial Quarterly File)	CANADIAN INDEX CODE
Units	Code
This two-digit code identifies companies that are members of the S&P/TSX Composite (formerly the TSE 300). This item contains either a code of 81 to indicate membership in the S&P/TSX Composite or appears blank for companies that are not members of the S&P/TSX Composite.	
This item is reported on a calendar basis. To determine if a company is currently assigned to the S&P/TSX Composite, check the variable data item, Canadian Index Code – Current, found in the Company Record – Company Descriptors.	

Canadian Index Code – Current

Variable data item (Industrial Quarterly File)	CANDX
Units	Code
This two-digit code identifies companies that are <i>current</i> members of the S&P/TSX Composite Index. This item contains either a code of 81 to indicate membership in the S&P/TSX Composite Index or appears blank for companies that are not members of the S&P/TSX Composite Index.	

Capital Expenditures (Compustat Business Information Files)

Variable data item (Compustat Business Information – Segment Item Value File)	CAPX
Units (companies)	Millions of dollars
Data availability	7 years
Position number for data on Compustat Business Information File – Segment Item Value File	13

This item represents the funds used for additions to property, plant, and equipment, excluding amounts arising from acquisitions (for example, fixed assets of purchased companies).

This item includes property & equipment expenditures

Capital Expenditures (Restated)

Annual data item number	145
Units (companies)	Millions of dollars

This item represents capital expenditures restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations and is **as reported** by the company.

Due to company presentation, this item may differ from the historical capital expenditures. Please refer to the historical definition. (See Property, Plant, and Equipment – Capital Expenditures [Schedule V] and Capital Expenditures [Statement of Cash Flows].)

This item is not available for banks.

Capital Expenditures (Statement of Cash Flows)

Annual data item number	128
Quarterly data item number	90
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1984
Annual position number in Daily Fundamental File	59
Quarterly position number on Daily Fundamental File	135

This item represents cash outflow or funds used for additions to the company's property, plant, and equipment, excluding amounts arising from acquisitions.

This item includes:

1. Any items included in property, plant and equipment on the Balance Sheet
2. Expenditures for capital leases
3. Increase in funds for construction
4. Increase in Leaseback Transactions
5. Logging roads and timber

6. Reclassification of inventory to property, plant, and equipment

This item excludes:

1. Capital expenditures of discontinued operations
2. Changes in property, plant, and equipment resulting from foreign currency fluctuations when listed separately
3. Decreases in funds for construction presented as a use of funds
4. Deposits on property, plant and equipment
5. Net assets of businesses acquired
6. Property, plant, and equipment of acquired companies
7. Property, plant and equipment for real estate investment trusts
8. Software costs (unless included in property, plant and equipment on the Balance Sheet)

This item contains a **Combined Figure** data code when:

1. Capital expenditures are combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Statement of Cash Flows (Format Code = 7)
2. Capital expenditures are combined with another item in the Investing Activities section on a Statement of Cash Flows (Format Code = 7)
3. Capital expenditures are reported in a section other than Investing Activities on a Statement of Cash Flows (Format Code = 7)
4. Capital expenditures are reported net of the sale of property, plant, and equipment and the resulting figure is negative. For companies reporting either a Working Capital Statement (Format Code = 1) or Cash by Source and Use of Funds Statement (Format Code = 2), effects of the negative figure are included in Use of Funds – Other. For companies reporting either a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7), effects of the negative figure are included in Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain).

This item is not available for banks.

Quarterly

Data reflects year-to-date figures for each quarter.

Annual & Quarterly footnote code

QB	Net of current year's sales, retirements, and/or disposals of Property, Plant, and Equipment
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Capital Surplus

Annual data item number	210
Quarterly data item number	57
Units (companies)	Millions of dollars
Annual data availability	1963
Quarterly data availability	First quarter, 1972

This item (also called Paid in Capital or Paid in Surplus) represents the excess value of common and/or preferred stock over its par or stated value. Stock adjustments made to this item relate to outstanding shares.

This item includes the effect of and is adjusted for:

1. Capital from treasury stock transactions
2. Capital recorded upon consolidation, reorganization or recapitalization of the company
3. Deferred compensation related to issued shares
4. Discount on common stock
5. Distributions in excess of paid in capital
6. Donations received from stockholders
7. Employee Stock Ownership Plans (ESOPs) (when plans' stock is outstanding)
8. [Year 2000 and prior] Employee Stock Ownership Plans obligations related to "par" value common stock
9. Excess (received, paid in, contributed) over par or stated value
10. Gain on resale or cancellation of reacquired capital stock
11. Installments on common stock
12. Miscellaneous notes receivable (if the stock has been issued)
13. Miscellaneous paid-in capital
14. Notes receivable from Employee Stock Ownership Plan (when stock is outstanding)
15. Notes receivable from sale of subscription stock
16. Premium on capital stock (excess over par or stated value)
17. Reduction in par or stated value of capital stock
18. Reserve account for shares to be repurchased (reported in the Stockholders' Equity section)
19. Residual from conversion of a class of common stock into the main class
20. Stock of a subsidiary held by the parent company (in the Stockholder's Equity section)
21. Surplus arising from reevaluation of assets
22. Unrealized stock appreciation

This item excludes:

1. Cumulative foreign currency translation adjustments
2. Deferred compensation when the Stockholders Equity statement does not classify the adjustment to capital surplus
3. Employee Stock Ownership Plans and any adjustments that include unearned deferred compensation related to redeemable or non-redeemable preferred stock
4. [Year 2000 and prior] Employee Stock Ownership Plan adjustments related to “no par” value common stock
5. [Year 2000 and prior] Employee Stock Ownership Plan adjustments that force negative Capital Surplus (included in Retained Earnings)
6. Excess over par of common treasury stock (included in Treasury Stock – Total Dollar Amount)
7. Excess over par of non-redeemable preferred treasury stock (included in Treasury Stock – Total Dollar Amount)
8. Issuable stock (included in Retained Earnings)
9. Miscellaneous notes receivable (included in Retained Earnings)
10. Par value of treasury stock for companies without a treasury account
11. Reserve for shares to be issued (included in Retained Earnings)

If a company does not maintain a Capital Surplus account, adjustments are made to Retained Earnings for those items normally netted against Capital Surplus except for notes receivable related to the issuance of stock and ESOP adjustments. Those will be included in Common Stock.

Prior to fiscal periods 1982 on the annual file and first quarter 1986, on the quarterly file Standard & Poor's adjusted this item for the excess of cost over carrying value of both common and non-redeemable preferred treasury stock shown as a reduction to equity on the Balance Sheet.

This item contains a **Combined Figure** (CF) data code if Common Stock and Capital Surplus are combined into a single value on the Balance Sheet and the value of Common Stock can not be calculated using the par value and outstanding shares. The entire amount will be included in Common Stock.

Annual & Quarterly footnote code

JD

Reflects adjustments for stock splits or dividends

Cash

Annual data item number	162
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents any immediately negotiable medium of exchange. It includes money and any instrument normally accepted by banks for deposit and immediate credit to a customer's account (as reported in the current asset section).

Before adoption of SFAS #95, when companies filed Source and Use Statements (Format Code = 1, 2, or 3), this item reflected a pure cash number. All short-term investments, including cash equivalents, which matured within one year, were included in short-term investments.

After adoption of SFAS #95, Statement of Cash Flows (Format Code = 7), this item includes cash and equivalents. Equivalents are any short-term investments with an original maturity of 90 days.

This item includes:

1. Bank drafts
2. Banker's acceptances
3. Cash
4. Certificates of deposit included in cash by the company
5. Checks (cashiers or certified)
6. Demand certificates of deposit
7. Demand deposits
8. Letters of credit
9. Money orders

This item excludes:

1. Certificates of deposit included in short-term investments by the company
2. Certificates of deposit reported as a separate item in current assets
3. Commercial paper
4. Government securities
5. Legally restricted cash
6. Marketable securities
7. Restricted cash
8. Time certificates of deposit
9. Time deposits

Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)

Annual data item number	274
Quarterly data item number	74
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Position number in Daily Fundamental File	61

This item represents the net change in cash and cash equivalents **as reported** by a company reporting a Statement of Cash Flows (Format Code = 7).

This item represents the net change in cash presented separately from cash equivalents for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item represents a change in liquidity (which may include short-term debt and checks outstanding) for Canadian file data reporting a Net Liquid Funds/Net Funds Statement Classified by Source and Application of Funds (Format Code = 5).

This item excludes changes in cash equivalents presented within the body of the statement for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item contains a **Combined Figure** data code from 1971 to 1983 for companies reporting a Working Capital Statement (Format Code = 1).

Increases in cash and cash equivalents are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks or utilities.

Quarterly This item is not available for utilities and banks.

Quarterly Data reflects year-to-date figures for each quarter.

Cash and Short-Term Investments

Annual data item number	1
Quarterly data item number	36
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number in Daily Fundamental File	60
Quarterly position number on Daily Fundamental File	136

This item represents cash and all securities readily transferable to cash as listed in the current asset section.

For banks and savings and loans this includes cash and due from banks and federal funds

In addition to inclusions noted in Cash, this item also includes:

1. Accrued interest combined with short-term investments
2. Brokerage firms' good faith and clearing-house deposits
3. Cash in escrow
4. Cash segregated under federal and other regulations
5. Certificates of deposit included in short-term investments by the company
6. Certificates of deposit reported as a separate item in current assets
7. Commercial paper
8. Gas transmission companies' special deposits
9. Government and other marketable securities (including stocks and bonds listed as short-term)
10. Margin deposits on commodity futures contracts
11. Marketable securities
12. Money-market fund
13. Repurchase agreements shown as a current asset
14. Real estate investment trusts shares of beneficial interest
15. Restricted cash shown as a current asset
16. Term deposits
17. Time deposits and time certificates of deposit (savings accounts shown in current assets)
18. Treasury bills listed as short-term

This item excludes:

1. Accrued Interest not included in short-term investment by the company (included in Receivables – Current – Other)
2. Bullion, bullion in transit, uranium in transit (included in Inventories – Raw Materials)
3. Commercial paper issued by unconsolidated subsidiaries to the parent company (included in Receivables – Current – Other)
4. Money due from sale of debentures (included in Receivables – Current – Other)
5. Short-term investments at equity (included in Current Assets – Other – Excluding Prepaid Expense)

Cash Dividends (Statement of Cash Flows)

Annual data item number	127
Quarterly data item number	89
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number on Daily Fundamental File	72
Quarterly position number on Daily Fundamental File	147

This item represents the total amount of cash dividends paid for both common and preferred stock.

This item includes:

1. Arrearages from prior years paid in the current year
2. Cash paid in lieu of fractional shares
3. Dividends paid by companies acquired using the pooling of interest method
4. Liquidating dividends or distributions
5. Partnership distributions
6. Patronage dividends that are not included in Cost of Goods Sold
7. Subchapter S distributions

This item excludes:

1. Cash value of stock dividends
2. Dividends in kind (other than cash)
3. Dividends on subsidiary common stock
4. Minority shareholders' dividends
5. Patronage dividends included in Cost of Goods Sold
6. Preferred dividend requirement paid in common stock

This item contains a **Combined Figure** data code when the retained earnings schedule on the Balance Sheet presents an amount for cash dividends but no payments are represented on either the Statement of Changes in Financial Position or Statement of Cash Flows.

Quarterly This item is not available for banks and utilities.

Quarterly Data reflects year-to-date figures for each quarter.

Cash Equivalent Distributions per Share by Ex-Date

Variable data item (PDE File)	CHEQVM
Units	Dollars and cents

This item represents a per share stock distribution in stock of another company. This may reflect a stock distribution in warrants, debentures, or rights.

This figure is fully adjusted for all stock splits and stock dividends occurring during that month.

Distributions are presented in the same currency as prices. If necessary, a distribution is converted into the same currency as the price.

Distributions are zero in months when no distribution is paid.

Changes in Current Debt (Statement of Cash Flows)

Annual data item number	301
Quarterly data item number	75
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1974
Annual position number in Daily Fundamental File	67
Quarterly position number on Daily Fundamental File	141

This item represents the net change in short-term borrowings and/or current maturities of long-term debt.

This item includes:

1. Changes in current debt increasing or decreasing working capital for a company reporting a Working Capital Statement (Format Code = 1)
2. Changes in current debt presented separately within the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)
3. Changes in current debt providing a source or detailing a use of funds for a company reporting a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).
4. For Canadian annual data, changes in current debt providing a source or detailing a use of funds for a company reporting a Net Liquid Funds/Net Funds Statement Classified by Source and Application of Funds (Format Code = 5). On a liquidity statement, changes that increase liquidity should go into this item as a positive number.

This item contains a **Combined Figure** data code when:

1. Current debt changes are combined with another data item within the Financing Activities section of a Statement of Cash Flows (Format Code = 7)
2. Current debt changes are reported outside the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
3. No breakout of increase (decrease) in working capital changes is presented for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)

This item is not available for banks.

Quarterly This item is not available for utilities.

Quarterly Data reflects year-to-date figures for each quarter.

Class Code

Variable data item (Daily PriceFile)	CLASS	
Units (companies)	Code	
This item represents the currency code of an issue. For example, if the company's issue is part of the U.S. company population, the currency code is USD. Likewise, if the company's issue is part of the Canadian company population, the currency code is CAD.		
Code	Description	Currency
0	U.S. Index	USD
2	U.S. All Others (active)	USD
3	U.S. Research (inactive)	USD
4	Canadian All	CAD

Note: Inactive Canadian companies and Canadian Indices are included in Canadian All, code 4.

Common Equity – Liquidation Value

Annual data item number	235
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the common shareholders' interest in a company in the event of liquidation of company assets. Common equity is adjusted by the preferred stockholders' legal claims against the company.

This item is not available for banks.

Common Equity – Tangible

Annual data item number	11
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the sum of Common Equity – Liquidation Value *minus* Intangibles.

Common Equity deductions are:

1. Accumulated unpaid preferred dividends
2. Excess of involuntary liquidating value of outstanding preferred stock over carrying value (not deducted on banks, life insurance, property and casualty, and utility companies)
3. Intangibles (except for life insurance, and property and casualty companies)
4. Treasury stock adjustments

Deferred taxes and investment tax credit (Balance Sheet) are not included in this figure.
(See Deferred Taxes and Investment Tax Credit [Balance Sheet].)

Negative equity figures are shown where applicable.

Common Equity – Total

Annual data item number	60
Quarterly data item number	59
Units (companies)	Millions of dollars
Annual data availability	1963
Quarterly data availability	First quarter, 1972
Position number for annual data in Daily Fundamental File	9
Position number for quarterly data in Daily Fundamental File	32

This item represents the common shareholders' interest in the company.

This item includes:

1. Common stock (including effects of common treasury stock)
2. Capital surplus
3. Retained earnings
4. Treasury stock adjustments for both common and nonredeemable preferred stock

This figure is not adjusted for either excess liquidating value over carrying value of preferred stock or intangibles.

Common Shareholders

Annual data item number	100
Units (companies)	Thousands
Annual data availability	1975

This item represents the actual number of shareholders of common stock **as reported** by the company.

This item includes:

1. Holders of common units or common depository units/receipts of limited partnerships
2. Beneficial shareholders
3. Shareholders in brokers' names.

This item excludes shareholders of preferred stock.

If a company reports more than one class of common stock and gives the number of shareholders by class, we will add the figures and present the total.

Common Shares Issued

Annual data item number	396
Quarterly data item number	277
Annual mnemonic	CSHI
Quarterly mnemonic	CSHIQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item represents the total number of common shares purchased by the public and the number of common shares purchased and held by the issuing corporation.

This item is the *sum* of:

1. Common Shares Outstanding
2. Treasury Stock - Number of Common Shares

Common Shares Outstanding

Annual data item number	25
Quarterly data item number	61
Variable data item (PDE file)	CSHOQ
Units (companies)	Millions
Annual data availability	1950
Quarterly data availability	First quarter, 1971
Position number for annual data in Daily Fundamental File	10
Position number for quarterly data in Daily Fundamental File	33

This item represents the net number of all common shares outstanding at year-end for the annual file, and as of the Balance Sheet date for the quarterly file excluding treasury shares.

Common treasury shares carried as either assets or liabilities on the Balance Sheet are netted against the number of common shares issued.

Common Shares Outstanding will not be the same as Common Shares Used to Calculate Earnings per Share (Basic) when the company reports earnings per share based on average shares, when there has been a change in the shares over the year, when more than one class of common stock is outstanding (as with some companies on the annual Canadian Files), or when the company reports earnings per share based on common stock equivalents.

For ADR companies having multiple issues, only the issue that is reflected by the ADR will be included in the share amounts.

This item includes:

1. Common shares paid in stock dividends when the ex-dividend date falls within the year even though the payment date falls within the next year
2. Exchangeable shares are included with shares of the U.S. parent company
3. Shares Issued to Directors Benefits Trusts and Executive Benefits Trusts when the shares have been included in the company's earnings per share calculations
4. Tracking stocks of the company being updated only

This item excludes:

1. Common shares when a company nets shares held by a consolidated subsidiary against the capital account
2. Treasury stock when a company reports treasury shares
3. Shares Issued to Directors Benefits Trusts and Executive Benefits Trusts when no included in the company's earnings per share calculation

PDE Common shares are presented on a quarterly basis. Shares figures are carried ahead during the subsequent quarter until that period ends, at which time the common shares figure is updated according to the quarter's

Canadian Exchangeable Shares are only included on the Canadian file for companies that have exchangeable shares. Common outstanding shares will be excluded.

Quarterly footnote code

JQ	Report date differs from Balance Sheet date
ZF	Amount of common shares are carried forward

Common Shares Reserved for Conversion – Convertible Debt

Annual data item number	200
Units (companies)	Millions
Annual data availability	1984

This item is no longer collected as of August 22, 1996.

This item represents the maximum number of common shares available at year-end that would be issued by the company if all debt with conversion privileges were converted into common stock.

Prior to August 22, 1996, this item included:

1. Short-term Convertible Debt, including convertible debt in default
2. Current portion of convertible debt

This item is not available for banks or utilities.

Common Shares Reserved for Conversion – Preferred Stock

Annual data item number	203
Units (companies)	Millions
Annual data availability	1984

This item is no longer collected as of August 22, 1996.

This item represents the maximum number of common shares at year-end that would be issued by the company if all preferred stock with conversion privileges were converted into common stock.

Prior to August 22, 1996, this item included shares that are currently convertible or become convertible at a future date if an amount is reported.

This item is not available for banks or utilities.

Common Shares Reserved for Conversion – Stock Options

Annual data item number	215
Units (companies)	Millions
Annual data availability	1984

This item is no longer collected as of August 22, 1996.

This item represents shares reserved for stock options outstanding as of year-end *plus* options that are available for future grants.

Prior to August 22, 1996, this item included:

1. Shares subject to shareholder approval
2. Stock appreciation rights attached to or associated with stock options

This item excludes stock appreciation rights not specifically attached to stock options or associated with stock options.

This item is not available for banks or utilities.

Common Shares Reserved for Conversion – Total

Annual data item number	40
Units (companies)	Millions
Annual data availability	1950

This item is no longer collected as of August 22, 1996.

This item represents the maximum number of common shares at year end if all the outstanding convertible debt and preferred stock with conversion privileges were converted into common shares; if all stock options, warrants, and rights were exercised, and if contingently issuable shares were issued.

Before August 22, 1996, this item included:

1. Shares reserved for conversion subject to shareholder approval
2. Shares available for issuance to an Employee Stock Ownership Plans

This item excluded:

1. Subsidiary stock reserved for conversion
2. Shares owned by Employee Stock Ownership Plans
3. Stock appreciation rights

Common Shares Reserved for Conversion – Warrants and Other

Annual data item number	229
Units (companies)	Millions
Annual data availability	1984

This item is no longer collected as of August 22, 1996.

This item represents all common shares reserved for warrants and other shares reserved not included elsewhere.

Prior to August 22, 1996, this item included:

1. Contingent issue agreements
2. Shares available for issuance to an Employee Stock Ownership Plans
3. Stock reserved under restricted stock plans
4. Stock purchase contracts
5. Stock subscription agreements
6. Warrants and rights

This item excluded:

1. Employee Stock Ownership Plans
2. Stock appreciation rights
3. Subsidiary stock reserved for conversion

This item is not available for banks or utilities.

Common Shares Traded

Annual data item number	28
Quarterly data item number	18
Variable data item (PDE File)	SHSTRD
Units (companies)	Millions
Units (PDE file)	Thousands
Annual data availability	1950
Quarterly data availability	First quarter, 1966

This item represents the total number of common shares traded during the calendar year. It was available in past years only for companies listed on national stock exchanges. Where duplicate exchange listings exist, the data is based on the composite shares traded.

This item is presented on a calendar year basis, regardless of the company's fiscal year-end.

The method of adjusting share data for stock splits and stock dividends that occurred subsequent to the reporting year is explained in the Adjustment Factor definitions.

Shares traded will be reported even if a partial year is available (such as, a company goes public in the middle of the year). A zero in this item indicates that the stock was not traded during the entire calendar year.

Quarterly The quarterly shares traded are on a fiscal rather than calendar-quarter basis.

PDE For Companies, this data represents the number of common shares traded monthly listed on national stock exchanges and over-the-counter companies in the NASDAQ system. When a company trades stock on more than one exchange, the shares traded are added together and we present the composite figure.

PDE For Indexes, this data is only available for the S&P/TSX Composite Index. Refer to the Availability of Industry Index Data table in *Chapter 2, Understanding the Compustat North America Database*, for general availability for indexes.

Common Shares Used to Calculate Earnings per Share – 12 Months Moving

Quarterly data item number	28
Units (companies)	Millions
Quarterly data availability	First quarter, 1961

This item represents a weighted average of shares used to calculate basic earnings per share presented on an annualized basis.

This will be the same (at fiscal year-end) as the shares used to calculate earnings per share given in the annual report.

Common Shares Used to Calculate Earnings per Share (Basic)

Annual data item number	54
Quarterly data item number	15
Units (companies)	Millions
Annual data availability	1950
Quarterly data availability	First quarter, 1961
Annual position number in Daily Fundamental File	63
Quarterly position number on Daily Fundamental File	138

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings Per Share, replacing Primary and Fully Diluted Earnings Per Share. The change will affect financial statements issued after this date.

Prior to the adoption of SFAS #128, this item represents the weighted average or actual number of common shares outstanding, adjusted for conversion of convertible preferred stock, convertible debentures, and options and warrants identified as common stock equivalents according to Accounting Principles Board Opinion No. 15.

After adoption of SFAS #128, Basic Shares represents the weighted average number of common shares outstanding and any securities that have been determined to be common stock equivalents that are used to calculate Earnings per Share (Basic) as reported by the company. It excludes dilution and will be collected in this item if the company reports Diluted shares as anti-dilutive or does not report any values.

Standard & Poor's calculates this item (when sufficient information is not reported) by dividing Income Before Extraordinary Items – Adjusted for Common Stock Equivalents by Earnings per Share (Basic) – Excluding Extraordinary Items.

Securities that may be Common Stock Equivalents:

- Convertible debt
- Convertible preferred stock
- Stock options
- Warrants and rights
- Stock purchase contracts

- Contingent issuance agreements
- Redeemable common stock

For ADR companies having multiple issues, this figure includes only the issue of stock that is reflected by the ADR.

Quarterly	The shares used for quarterly basic earnings per share will not be the same as shares used for 12-month moving earnings per share ending in the same period unless the company uses actual shares or there has been no change in basic shares in the last year.
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Common Shares Used to Calculate Earnings per Share (Basic) (Restated)

Annual data item number	138
Units (companies)	Millions

This item represents Common Shares Used to Calculate Earnings per Share (Basic) restated up to 10 years for acquisitions, discontinued operations, accounting changes, stock splits and/or stock dividends.

The restated share figure reflects all stock splits and dividends whose ex-dates occur through the end of the most recent year with a final update code. If the most recent year with a final update code has an Adjustment Factor (Cumulative) by Ex-Date other than 1.000000 restated common shares used to calculate for all years should be *multiplied by* that adjustment factor.

This item is not available for utilities.

Common Shares Used to Calculate Earnings per Share (Diluted)

Annual data item number	171
Quarterly data item number	124
Units (companies)	Millions
Annual data availability	1998
Quarterly data availability	First quarter, 1997
Annual position number in Daily Fundamental File	61
Quarterly position number on Daily Fundamental File	136

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings Per Share, replacing Primary and Fully Diluted Earnings Per Share.

This item represents the shares used to calculate Basic earnings per share plus additional shares that would be outstanding if dilutive debt, stocks, options and warrants were converted.

Prior to the adoption of SFAS #128, this item represented the shares used to calculate Primary earnings per share *plus* additional shares that would be outstanding if dilutive debt, stocks, options and warrants were converted. A Fully Diluted share figure would only be collected if reported by the company. If two different share figures are reported for Fully

Diluted EPS Excluding and Including, the shares for Fully Diluted EPS Excluding would be collected.

This item would have contained a **Not Reported** (NR) data code if Common Shares Reserved for Conversion – Total was not equal to zero.

Common Stock

Annual data item number	85
Quarterly data item number	56
Units (companies)	Millions of dollars
Annual data availability	1963
Quarterly data availability	First quarter, 1972

This item represents the total par or carrying value of common shares issued. Par usually equals the carrying value. However, when they are not identical, we use the carrying value to calculate this item.

This item includes:

1. Capital Surplus value when Common Stock and Capital Surplus are combined into a single value on the Balance Sheet and the value of Common Stock can not be calculated using the par value and outstanding shares
2. Classes of common stock convertible into the main class of common:
 - If convertible on a one-to-one basis, they are added together
 - If convertible on any other basis, the class is converted into the main class of common and the carrying value of the main class is applied to calculate Common Stock. Capital Surplus is adjusted by any residual
3. Common stock subscriptions at par or carrying value (the excess of the carrying value will be included in Capital Surplus)
4. Common treasury stock reported as part of Stockholders' Equity – Total at par or carrying value beginning in 1982 and first quarter, 1986, on the annual and quarterly files respectively
5. Common treasury stock reported on the asset side of the Balance Sheet
6. Escrow shares when included in the earnings per share calculation
7. ESOP adjustments related to no-par common stock
8. Shares issued to Directors Benefits Trusts and Executive Benefits
9. Exchangeable stock (Stock of Canadian companies that is exchangeable into the U.S. parent company stock when reported on the Balance Sheet)

This item excludes:

1. ESOP adjustments related to par value common stock
2. Installments on common stock (included in Capital Surplus)
3. Issuable stock (included in Retained Earnings)
4. Special stock not convertible into common (included in Capital Surplus)

5. Tracking stock, unless that specific tracking stock entity is being updated
(included in Capital Surplus)

Prior to fiscal period 1982 on the annual file and first quarter, 1986, on the quarterly file, this item was reduced by the dollar amount of common treasury stock when presented as a reduction to equity on the Balance Sheet.

Annual & Quarterly footnote codes

JD	Reflects adjustments for stock splits or dividends
JN	Recapitalization of Common Stock is reflected in both the Adjustment Factor (Cumulative) by Ex-Date and the Adjustment Factor (Cumulative) by Payable Date
JP	Recapitalization of Common Stock is not reflected in either the Adjustment Factor (Cumulative) by Ex-Date or the Adjustment Factor (Cumulative) by Payable Date
JX	Combination of JD and JP
JZ	Combination of JD and JN
LO	Combination JD and TO
TO	Reflects leveraged buyout

Common Stock – Per Share Carrying Value

Annual data item number	232
Units (companies)	Dollars and cents
Annual data availability	1982

This item represents the amount in dollars that common stock is held at on the Balance Sheet. In most cases, common stock is carried on the Balance Sheet at its nominal or par value. If a nominal or par value is not actually reported, Standard & Poor's inputs the carrying value (before any adjustments to the Balance Sheet). If a company has two or more classes of common stock with different par values, a **Not Available** data code will appear.

This item is not available for banks or utilities companies.

Annual footnote code

TR	Company is using the retirement method
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Common Stock Equivalents – Dollar Savings

Annual data item number	191
Quarterly data item number	120
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1961

This item represents the dollar savings of all options and warrants, and any convertible debt and convertible preferred stock designated by the company as common stock equivalents at the time of their issuance.

Since the adoption of SFAS #128, this item by definition, should be zero. However, this item may include adjustments to Net Income that the company includes in the computation of Earnings per Share (Basic) on Exhibit 11.

Prior to the adoption of SFAS #128, this item includes:

1. Interest saved from retirement of debt after application of the tax rate or earned from investments made with proceeds from conversion of options and warrants
2. Interest expense paid on convertible debt after application of the tax rate
3. Preferred dividends on convertible preferred stock identified as common stock equivalents

Standard & Poor's may calculate savings due to an assumed conversion of preferred stock or debt.

Common Stock Float Shares – Canada

	Variable data item (Canadian PDE File)	CSFSM
	Units	Decimal
Canadian	Common Stock Float Shares represent all common shares outstanding less controlled block shares as of month-end.	

The Common Stock Float Shares – Canada figure is fully adjusted for all subsequent stock splits and stock dividends. The cumulative adjustment factor can be used to unadjust this item to its original state. This item includes only those common stock issues that are traded on the Toronto Stock Exchange (TSE).

This item is available only for Canadian companies.

Company Name

Variable data item (Industrial Annual, and PDE files)	CONAME
Variable data item (COMPUSTAT Business Information – Company file)	CONN
Position number in COMPUSTAT Business Information – Company file	6
Position number in Daily Fundamental File	2

This item represents the name of the company.

Compensating Balance

Annual data item number	168
Units (companies)	Millions of dollars
Annual data availability	1974

This item represents cash balances required by a lending institution to support existing borrowing arrangements of the corporation. These arrangements would include both outstanding borrowings and the assurance of future credit availabilities.

This item includes compensating balances held in demand deposits, certificates of or time deposits, and any other instruments of the bank.

This item is not available for banks or utilities.

Contingent Liabilities – Guarantees

Annual data item number	327
Units (companies)	Millions of dollars
Annual data availability	1991

This item represents the company's potential obligation for payment to a third party if the second party fails to perform under the terms of various credit or debt agreements that the company has guaranteed. This obligation is not recognized until the outcome is probable (in the company's opinion).

This item includes:

1. Guarantees issued to back debt (commercial paper) and other securities
2. Commodity/margin support guarantees
3. Foreign guarantees
4. Guarantees on both principal and interest
5. Guarantees to back securities
6. Lines of credit guarantees (on amounts actually outstanding)
7. Redeemable preferred stock guarantees
8. Stand-by letters of credit

This item excludes:

1. Contingencies unrelated to financial or debt instruments
2. Guarantees, reported in other liabilities on the Balance Sheet
3. Guarantees of both principal and interest already accounted for as debt on the Balance Sheet
4. Performance guarantees

Annual footnote code

ER Does not represent an exact amount

Convertible Debt and Preferred Stock

Annual data item number	39
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the Balance Sheet amount of outstanding convertible debt and the carrying value of convertible preferred stock that is reported as being convertible into common stock.

This item is the sum of:

1. Debt – Convertible
2. Debt – Subordinated Convertible
3. Preferred Stock – Convertible

For utilities, this item also includes subsidiary preferred stock.

This item is not available for banks.

Cost of Goods Sold

Annual data item number	41
Quarterly data item number	30
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1967
Position number for annual data on Daily Fundamental File	19
Position number for quarterly data on Daily Fundamental File	45

This item represents all expenses that are directly related to the cost of merchandise purchased or the cost of goods manufactured that are withdrawn from finished goods inventory and sold to customers.

For banks and savings and loans this item represents interest expense and provision for loan losses.

The total operating costs for nonmanufacturing companies are considered as Cost of Goods Sold if a breakdown is not available

This item includes the following expenses when broken out separately. If a company allocates any of these items to Selling, General, and Administrative Expense, we will not include them in Cost of Goods Sold:

1. Agricultural, aircraft, automotive, radio and television manufacturers' amortization of tools and dies
2. Airlines' mutual aid agreements
3. Amortization of deferred costs (i.e., start-up costs)
4. Amortization of software costs and amortization of capitalized software costs
5. Amortization of tools and dies where the useful life is two years or less
6. Banks' interest expense on deposit
7. Cooperatives' patronage dividends
8. Customer-sponsored research and development expense for research and development companies
9. Departmental costs
10. Direct costs (when a separate Selling, General, and Administrative figure is reported)

11. Direct labor
12. Distribution and editorial expenses
13. Expenses associated with sales-related income from software development
14. Expenses of equity method joint ventures if reported as operating expenses
15. Extractive industries' lease and mineral rights charged off and development costs written off
16. Freight-in
17. Heat, light, and power
18. Improvements to leased property
19. Insurance and safety
20. Labor and related expenses reported above a gross profit figure (including salary, pension, retirement, profit sharing, provision for bonus and stock options, and other employee benefits)
21. Land developers' investment real estate expense
22. Lease expense
23. Licenses
24. Maintenance and repairs
25. Operating expenses
26. Real estate investment trusts' advisory fees
27. Reimbursement for out of pocket expenses when reported as part of Cost of Goods Sold on the Income Statement
28. Rent and royalty expense
29. Restaurants' franchise fees
30. Salary expense
31. Stock based compensation when no gross profit figure is reported or when it is reported above a gross profit figure
32. Supplies
33. Taxes other than income taxes
34. Terminals and traffic
35. Transportation
36. Warehouse expense
37. Write-downs of oil and gas properties

This item excludes:

1. Amortization of deferred financing costs (included in Interest Expense)
2. Amortization of intangibles (included in Depreciation and Amortization)
3. Amortization of negative intangibles (included in Nonoperating Income [Expense])
4. Company-sponsored research and development expense (included in Selling, General, and Administrative Expense)
5. Depreciation when allocated to cost of goods sold per the company report
6. Depreciation which should be allocated to Selling, General and Administrative Expense
7. Excise taxes are excluded from Cost of Goods Sold and from Sales (Net) for cigar, cigarette, liquor, oil and rubber industries
8. Financial service industries' labor and related expenses (when reported either above or below a gross profit figure) (included in Selling, General, and Administrative Expense)
9. Foreign exchange adjustments reported before Pretax Income (included in Nonoperating Income [Expense])
10. Idle plant expense (included in Nonoperating Income [Expense])
11. Labor and related expenses reported below a gross profit figure (including salary, pension, retirement, profit sharing, provision for bonus and stock options, and other employee benefits)
12. Miscellaneous expense (included in Nonoperating Income [Expense])
13. Operating expenses (when no Selling, General, and Administrative Expense figure is available)
14. Paper mills' cost of delivery expenses
15. Purchase discounts received (netted against Cost of Goods Sold)
16. Rent expense for retail companies (included in Selling, General, and Administrative Expense)
17. Royalty trusts and royalty and trust administrative expenses for royalty trust companies (included in Selling, General, and Administrative expenses)

Annual & Quarterly footnote codes

AC	Reflects an accounting change
BD	Reduced by an amount of depreciation which should be allocated to Selling, General, and Administrative Expense
FI	Combination of AC and BD

Cost of Goods Sold (Restated)

Annual data item number	131
Units (companies)	Millions of dollars

This item represents Cost of Goods Sold restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations and is as reported by the company.

Due to company presentation, this item may differ from the historical Cost of Goods Sold.

This item may include:

1. Depreciation
2. Amortization
3. Selling, General, and Administrative Expense

Currency Translation Rate

Canadian	Annual data item number	228
	Quarterly data item number	121
	Units (companies)	Dollars and cents
	Annual data availability	1984
	Quarterly data availability	First quarter, 1991

This item represents the rate of exchange used to translate foreign currency amounts into U.S. dollar amounts. The conversion rate used is the rate in effect as of the company's Balance Sheet date.

This item is available for Canadian annual and quarterly formats and for the Industrial annual format.

If a company on the Canadian annual or quarterly formats reports in U.S. dollars, the translation rate is the translation rate from Canadian to U.S. dollars.

If a company on the Industrial annual format reports in U.S. dollars, the translation rate is 1.000.

This item is not available for banks or utilities.

Current Assets of Discontinued Operations

Annual data item number	351
Annual mnemonic	ACDO
Annual data availability	2000

This item represents a major line of business that a company plans to dispose of. Companies report assets related to these segments separately.

This item includes all current assets of discontinued operations.

This item excludes assets held for sale if they do not specifically apply to discontinued operations.

Current Assets – Other

Annual data item number	68
Quarterly data item number	39
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number in Daily Fundamental File	53
Quarterly position number on Daily Fundamental File	130

This item represents current assets other than cash and equivalents, receivables, or inventory or prepaid expenses unless combined with no break out.

This item includes:

1. Advances and/or deposits on material purchases
2. Advances on purchase contracts
3. Advances to suppliers
4. Agricultural companies' advances to planters classified as current
5. Cash surrender value of life insurance companies policies classified as current
6. Construction companies advances to subcontractors
7. Construction companies joint ventures at equity classified as current
8. Deferred charges listed as current
9. Deferred taxes
10. Deferred and prepaid taxes presented together
11. Deposits
12. Estimated claims and other liabilities under Chapter XI bankruptcy proceedings
13. Motion picture companies'
 - Advances to other producers
 - Exhibition rights
 - Feature film productions
 - Film rights
 - Films owned (in production)
 - Production costs and advances
 - Program rights
 - Television films
14. Non-real estate companies' properties held for development and sale within one year

15. Oil companies' leases held for resale
16. Prepaid commissions, income taxes, insurance, interest, and rent
17. Prepaid expenses combined with other current assets
18. Property and assets relating to discontinued operations
19. Royalty advances
20. Supplies listed apart from inventories
21. Total current amounts of advances due from parents and consolidated subsidiaries

This item excludes tools listed in current assets (included in Inventories – Total).

This item is not available for banks.

Current Assets – Other – Excluding Discontinued Operations

Annual data item number	354
Annual mnemonic	ACODO
Annual data availability	2000

This item represents those items that are not cash and equivalents, receivables, inventory and/or prepaid expenses.

This item includes:

1. Advances not classified by type
2. Cash Surrender value of life insurance policies
3. Deferred charges when listed as current
4. Deferred or prepaid taxes
5. Deferred Taxes
6. Deposits
7. Estimated claims and other liabilities under Chapter XI Bankruptcy proceedings
8. Estimated future income tax benefits
9. Joint ventures at equity for construction companies
10. Leases held for sale for oil companies
11. Prepaid expenses when combined with other current assets
12. Prepaid income taxes
13. Properties held for development and sale (within one year for non-real estate companies)
14. Total of current amounts of advances due from parents and consolidated subsidiaries

This item excludes:

1. Property and assets related to discontinued operations
2. Prepaid taxes
3. Supplies
4. Tools listed as current assets

Current Assets – Other – Excluding Prepaid Expense

Annual data item number	195
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents other current assets not included in cash and cash equivalents, receivables, inventories, or prepaid expenses on the Balance Sheet.

This item includes:

1. Advances not classified by type
2. Cash surrender value of life insurance policies classified as current
3. Construction companies joint ventures at equity classified as current
4. Deferred charges listed as current
5. Deferred and prepaid taxes presented together
6. Deferred taxes
7. Deposits
8. Estimated claims and other liabilities under Chapter XI bankruptcy proceedings
9. Estimated future income tax benefits
10. Non-real estate companies' properties held for development and sale within one year
11. Prepaid expenses combined with other current assets
12. Prepaid income taxes
13. Oil companies' leases held for resale
14. Property and assets relating to discontinued operations
15. Total of current amounts of advances due from parents and consolidated subsidiaries

This item excludes:

1. Prepaid taxes other than prepaid income taxes (included in Current Assets – Other)
2. Supplies (included in Current Assets – Other when listed apart from inventory)
3. Tools listed as current assets (included in Inventories – Total)

This item is not available for banks.

Current Assets – Total

Annual data item number	4
Quarterly data item number	40
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number on Daily Fundamental File	119
Quarterly position number on Daily Fundamental File	187

This item represents cash, and other assets, which in the next 12 months, expect to be realized in cash or used in the production of revenue.

This item is the sum of:

1. Cash and Short-Term Investments
2. Current Assets – Other
3. Inventories – Total
4. Receivables – Total

This item is not available for banks.

Current Liabilities – Other

Annual data item number	72
Quarterly data item number	48
Units (companies)	Millions of dollars
Annual data availability	1963
Quarterly data availability	First quarter, 1976
Annual position number on Daily Fundamental File	94
Quarterly position number on Daily Fundamental File	165

This item represents both accrued expenses incurred for which payment is deferred until a subsequent period and residual items containing current liabilities not considered as debt or trade accounts payable.

This item includes:

1. Accounts payable due to parents and consolidated subsidiaries
2. Accrued costs on contracts
3. Accrued dividends
4. Accrued expenses (when inseparable from other current liabilities)
5. Accrued liabilities
6. Accrued sales taxes
7. Accrued taxes (when income taxes are reported separately)
8. Advances

9. Advertising
10. Assets of discontinued operations
11. Billings in excess of cost
12. Broadcasters' film contracts and rights payable
13. Commissions
14. Contracts payable
15. Customer deposits
16. Deferred compensation
17. Deferred income taxes payable
18. Dividends declared or payable
19. Due to factor if non-interest bearing
20. Employee withholding
21. Estimated claims and other liabilities under Chapter XI or other bankruptcy proceedings
22. Interest
23. Interest in default Interest payable
24. Loss and damage claims
25. Other accounts payable
26. Pensions
27. Preferred stock sinking fund
28. Race tracks' unredeemed pari-mutuel tickets
29. Redeemable preferred stock (current portion)
30. Rent
31. Reserves
32. Retailers' unredeemed gift certificates
33. Royalties
34. Salaries
35. Sales tax and Sales tax payable
36. Traveler's checks
37. Value Added Taxes
38. Warranties
39. Warranty reserves

This item excludes accounts payable to unconsolidated subsidiaries (included in Accounts Payable).

This item is not available for banks.

Current Liabilities – Other – Excluding Accrued Expense

Annual data item number	207
Units (companies)	Millions of dollars
Annual data availability	1963

This item represents residual items containing current liabilities not considered debt, trade accounts payable, accrued expenses, or income taxes payable.

This item includes:

1. Accounts payable due to parents and consolidated subsidiaries
2. Accrued dividends
3. Accrued expenses (when inseparable from other current liabilities)
4. Advances
5. Assets of discontinued operations included in current liabilities
6. Billings in excess of cost
7. Broadcasters' film contracts and rights payable Contracts payable
8. Customer deposits
9. Deferred compensation
10. Deferred income taxes payable
11. Dividends declared or payable (cont.)
12. "Due to" or "payable to" related parties, unconsolidated subsidiaries or affiliates unless specifically called "trade"
13. Due to factor if non-interest bearing
14. Estimated claims and other liabilities under Chapter XI or other bankruptcy proceedings
15. Interest in default
16. Loss and damage claims
17. Other accounts payable
18. Preferred stock sinking fund
19. Race tracks' unredeemed pari-mutuel tickets
20. Redeemable preferred stock (current portion)
21. Reserves
22. Retailers' unredeemed gift certificates
23. Sales tax or Sales tax payable
24. Traveler's checks
25. Warranty reserves

This item excludes:

1. Accounts payable to unconsolidated subsidiaries (included in Accounts Payable)
2. Accrued expenses (included in Current Liabilities – Other)
3. Accrued Sales Tax
4. Due to factor if interest-bearing (included in Notes Payable)
5. Warranties

This item is not available for banks.

Current Liabilities – Total

Annual data item number	5
Quarterly data item number	49
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number on Daily Fundamental File	120
Quarterly position number on Daily Fundamental File	190

This item represents liabilities due within one year, including the current portion of long-term debt.

This item is the sum of:

1. Accounts Payable
2. Current Liabilities – Other
3. Debt in Current Liabilities
4. Income taxes

This item is not available for banks.

Customer Identifier (Compustat Business Information Files)

Variable data item (Business Information – Customer File)	CID
Units (companies)	Code
Position number for data on the Business Information – Customer File	4

This item represents a unique identifier for every customer reported by a company.

This item includes distributors if they are acting as a wholesale agent.

This item excludes insurance agents.

Customer Name (Compustat Business Information Files)

Variable data item (Business Information – Customer File)	CNAME
Units (companies)	Text
Position number for data on the Business Information – Customer File	6

This item is a six-element group containing the names of up to six 16-character names that identify the names of the principal customer(s) to which the company sold goods or services from the operating segment during the year, with any unused elements being blank. The name is dependent upon the **Customer Type** reported.

This item includes:

1. Company source must state Medicare or Medicaid in order for this name to be collected
2. Customer Type **GOV**, customers must have this type reflected in the name collected
3. Not Reported data code is collected when an amount for customer(s) revenue is available, but the name of the customer(s) is not

CNAME (1) The first customer name is always **Domestic Govt**. This name will always be present even if the company does not sell products or services from this industry segment to its domestic government (if CSALE (1) is “Not Available”). Beginning in 1987, the names of specific government customers will appear in CNAME (3) – CNAME (6) if space is available.

CNAME (2) Name of the Principal Customer of the Industry Segment

This is the description of the foreign government(s) to which the company has sold products or services during the past year. If no specific country or region is mentioned by the company, this item will contain **Foreign Govt**.

CNAME (3) – CNAME (6) If a company derives 10 percent or more of its revenue from a single customer, the customer’s name should be reported by the company. However, it is not unusual for a company to neither report the name of a principal customer (CNAME) nor the dollar amount of revenue (CSALE) derived from the customer.

If a company doesn’t report a customer’s name but does give the amount of sales to that customer, we show the data in this way:

CNAME	CSALE
Not Reported	182.000

When the customer’s name is reported without a corresponding sales figure, we input the customer name in CNAME and a **Not Available** data code (.0001) in CSALE.

In some instances, a company will report aggregate revenue from a number of unnamed customers. In this case information is placed in one of the CNAME (3) - CNAME (6) fields as follows:

CNAME	CSALE
4 Customers	535.000

Customer Revenues (Compustat Business Information Files)

Variable data item (COMPUSTAT Business Information –Customer File)	CSALE
Units	Millions of dollars
Position number in COMPUSTAT Business Information– Customer File	7

This item represents the dollar amount of sales generated by a particular customer.

Customer Type (Compustat Business Information Files)

Variable data item (Business Information – Customer File)	CTYPE
Units (companies)	Code
Position number for data on the Business Information – Customer File	5

This item represents the method used by a company to organize its customers.

Customer Type Classifications

COMPANY	Company name, Not Reported or # of Customers
GEOREG	Geographic Region
MARKET	Market
GOVSTATE	State Government
GOVLOC	Local Government
GOVDOM	Domestic Government
GOVFRN	Foreign Government

CUSIP Issue Number and Check Digit

Variable data item (Industrial Annual, and PDE files)	CIC
Variable data item (COMPUSTAT Business Information – Company)	CIN & CCD
Company descriptor (Industrial Quarterly File)	CUSIP ISSUE NUMBER AND CHECK DIGIT
Units	Code
Position number in Daily Fundamental File	5
Position number in COMPUSTAT Business Information – Company file	4 & 5

This variable data item contains two pieces of information: a two-character CUSIP Issue Number and a single character Check Digit. The Committee on Uniform Security Identification Procedures (CUSIP) Service Bureau assigns both.

The CUSIP Issue Number identifies a specific security issue of a company, such as stocks, bonds, and notes.

- Standard & Poor's assigned Issue Numbers begin with **93**, followed by **94**, **95**, and so on if more than one issue has been assigned an Issue Number.
- Subsidiaries are identified by **00** as the CUSIP Issue Code.

The Check Digit ensures the accuracy of the entire CUSIP number.

CUSIP Issuer Codes, CUSIP Issue Numbers, and Check Digits conform to the CUSIP numbering system. For further information about CUSIP, contact:

Standard & Poor's CUSIP Service Bureau
55 Water Street 47th Floor
New York, NY 10041
(212) 438-6500

CUSIP Issuer Code

Variable data item (Industrial Annual, and PDE files)	CNUM
Variable data item (COMPUSTAT Business Information – Company file)	CIC
Company descriptor (Industrial Quarterly File)	CUSIP ISSUER CODE
Units	Code
Position Number in Daily Fundamental File	4
Position Number in COMPUSTAT Business Information – Company file	3

The Committee on Uniform Security Identification Procedures (CUSIP) assigns the CUSIP Issuer Codes, which identify each company in the COMPUSTAT database. It is a six-character code consisting of numbers in the first three positions and either an alpha or numeric character in the fourth, fifth, and/or sixth positions.

Industry records that fall into the S&P 500 will have all numeric characters; the S&P MidCap 400 will have an **M** for the final character; the S&P SmallCap 600 will have an **S** for the final character; and the S&P Super Composite will have an **X** for the sixth character.

In instances where Standard & Poor's follows more than one class of stock for a company, we maintain multiple records for that company under the same CUSIP Issuer Code. The issue currently trading the greatest number of shares is the issue that is available on COMPUSTAT. Differences between the classes of stock appear in the CUSIP Issue Number and Check Digit.

Assigned CUSIP Issuer Codes have **99** in the fourth and fifth positions of the CUSIP Issuer Code.

CUSIP Issuer Codes conform to the CUSIP numbering system. For further information about CUSIP, contact:

Standard & Poor's CUSIP Service Bureau
55 Water Street 47th Floor
New York, NY 10041
(212) 438-6500

All industry records contain **000000** in the CNUM field, which provides an easy method for identifying these records.

Data Quarter

Period descriptor (Industrial Quarterly files)	DATA QUARTER
Units	Code
Position number on Daily Fundamental File	28

The Data Quarter represents a three-month fiscal period for which data has been collected. Digits 1, 2, 3, or 4 in the field indicate the fiscal quarter to which the data applies.

Data Year

Variable data item (Industrial Annual, COMPUSTAT Business Information – Segment Item Value files)	DTYR
Period descriptor (Industrial Quarterly file)	DATA YEAR
Units	Date
Position number in Daily Fundamental File	6

The Data Year represents a 12-month fiscal period for which data is collected. Data years are indicated by the last two digits of the year and correlate to the fiscal year. For example, 1999 appears as 99. Because the data year correlates to the fiscal year, data for a company whose fiscal year ends May 31, 1999 appears in DATA YEAR 98. Please refer to the Fiscal Year definition for additional information.

Debt – Capitalized Lease Obligations

Annual data item number	84
Units (companies)	Million of dollars
Annual data availability	1969

This item represents the debt obligation a company incurs when capitalizing leases. Standard & Poor's considers a lease to be capitalized if it meets one or more of the following criteria:

1. Lease contains a bargain purchase option
2. Lease term is equal to 75 percent or more of the estimated economic life of the leased property
3. Present value of the minimum lease payment (excluding executory costs) equals or exceeds 90 percent of the fair value of the leased property
4. Terms of the lease transfer property ownership to the company (lessee)

This item includes:

1. All items specifically classified as leases
2. A capitalized lease in the form of a bond

This item is not available for banks.

Annual footnote codes

AC	Reflects retroactive adoption of SFAS #13
IB	Combination of IC and ID
IC	Components of Long-Term Debt and Debt Tied to Prime include current portion
ID	Components of Long-Term Debt and Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt

Debt – Consolidated Subsidiary

Annual data item number	329
Units (companies)	Millions of dollars
Annual data availability	1975 (1977 for companies with Long-Term Debt of \$25 million or more)

This item represents the amount of domestic or foreign long-term debt, specifically reported as subsidiary debt.

This item excludes unconsolidated subsidiary debt.

Annual footnote codes

ER	Does not represent an exact amount
QE	Net of eliminations
QI	Combination ER and QE

Debt – Convertible

Annual data item number	79
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents all long-term debt convertible to the company's common or preferred stock.

This item includes:

1. Convertible bonds
2. Convertible debentures
3. Convertible notes
4. Convertible subordinate debt

This item excludes debt convertible into stock of a subsidiary.

This item is not available for banks.

Annual footnote codes

IB	Combination of IC and ID
IC	Components of Long-Term Debt and Debt Tied to Prime include current portion
ID	Components of Long-Term Debt and Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt

Debt – Debentures

Annual data item number	82
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents long-term debt containing a promise to pay a specific amount of money on a fixed date (usually more than 10 years after issuance – and with a promise to pay interest on stated dates).

This item includes:

1. All long-term debentures or bonds which are neither convertible nor subordinated
2. Mortgage bonds
3. Subordinated debentures and other debentures when presented together

This item excludes a capitalized lease in the form of a bond (included in Debt – Capitalized Lease Obligations).

This item is not available for banks or utilities.

Annual footnote codes

IB	Combination of IC and ID
IC	Components of Long-Term Debt and Debt Tied to Prime include current portion of Long-Term Debt
ID	Components of Long-Term Debt and Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt

Debt – Due In One Year

Annual data item number	44
Units (companies)	Millions of dollars
Annual data availability	1955

This item represents the current portion of long-term debt (included in Current Liabilities).

This item includes:

1. Current portion of any item defined as long-term debt (for example, the current portion of a long-term lease obligation)
2. Installments on a loan
3. Sinking fund payments

This item excludes:

1. Current portions of debt that do not reflect discounts on long term debt
2. Debt that includes interest payments due
3. Demand notes
4. Debt in default if there is no associated long term debt reported as part of the long term liabilities
5. Estimated claims and other liabilities under Chapter XI or other bankruptcy proceedings
6. Interest on capitalized lease obligations

This item is not available for banks or property and casualty companies.

Debt – Finance Subsidiary

Annual data item number	328
Units (companies)	Millions of dollars
Annual data availability	1991

This item represents the amount of long-term debt specifically reported as debt of consolidated finance subsidiaries.

This item excludes unconsolidated subsidiary debt.

Annual footnote codes

ER	Does not represent an exact amount
QE	Net of eliminations
QI	Combination ER and QE

Debt – Maturing in 2nd, 3rd, 4th, and 5th Years

Annual data item numbers	91, 92, 93, 94
Units (companies)	Millions of dollars
Annual data availability	1974

These items represent the dollar amount of long-term debt that matures in the second, third, fourth, and fifth years from the Balance Sheet date. This is the amount payable in each year. The amounts are not cumulative.

The amount of capitalized lease obligations payable in the second, third, fourth, and fifth years is included.

This item is not available for banks.

Annual footnote code

EA	Debt commitments include interest on capitalized leases
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Debt – Mortgage and Other Secured

Annual data item number	241
Units (companies)	Millions of dollars
Annual data availability	1981

This item represents all long-term debt secured or collateralized by a mortgage, property, receivable, stock, or other assets.

This item includes:

1. Capitalized leases
2. Collateralized debt
3. Conditional sales agreements
4. Construction loans
5. Debt that is backed by a “letter of credit”
6. Equipment notes, contracts or loans; equipment trust obligations
7. Equipment trust obligations
8. Installment purchase agreement obligations
9. Mortgage notes/bonds
10. Pollution control bonds
11. Purchase contracts, installment purchase agreements/obligations
12. Real estate lien notes

13. Trust deed notes

This item is not available for banks or utilities.

Debt – Notes

Annual data item number	81
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents long-term debt possibly secured by the pledge of property or securities owned by the company. The major difference between notes and bonds is that notes have a shorter maturity period.

This item includes:

1. All long-term debt, labeled notes, which is neither convertible nor subordinated
2. All mortgages and mortgage notes
3. All notes and debentures/bonds (when presented together)
4. All revolving credit notes
5. Subordinated notes and other notes (when presented together)

This item excludes:

1. Mortgage bonds (included in Debt – Debentures)
2. Notes and other debt when presented together (included in Long-Term Debt – Other)
3. Revolving credit agreements (included in Long-Term Debt – Other)

This item is not available for banks or utilities.

Annual footnote codes

IB	Combination of IC and ID
IC	Components of Long-Term Debt and Debt Tied to Prime include current portion
ID	Components of Long-Term Debt and Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt

Debt – Senior Convertible

Annual data item number	188
Units (companies)	Millions of dollars
Annual data availability	1969

This item includes all long-term debt convertible into a company's common or preferred stock and is not subordinate to any other long-term debt.

This item includes:

1. Convertible bonds

- 2. Convertible debentures
- 3. Convertible notes

This item excludes:

- 1. Debt convertible into stock of a subsidiary
- 2. Subordinated convertible debt (included in Debt – Convertible)

This item is not available for banks or utilities.

Annual footnote codes

IB	Combination of IC and ID
IC	Components of Long-Term Debt and Debt Tied to Prime include current portion
ID	Components of Long-Term Debt and Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt.

Debt – Subordinated

Annual data item number	80
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents long-term debt with claims to interest and principal subordinate to that of ordinary debt. All debt specifically labeled subordinated but not convertible is included.

This item includes:

- 1. Subordinated debentures
- 2. Subordinated bonds
- 3. Subordinated notes

This item excludes:

- 1. Debt subordinated to non-debt liabilities such as trade payables
- 2. Subordinate convertible debt (included in Debt –Subordinated Convertible).

This item is not available for banks or utilities.

Annual footnote codes

IB	Combination of IC and ID
IC	Components of Long-Term Debt and Debt Tied to Prime include current portion
ID	Components of Long-Term Debt and Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt.

Debt – Subordinated Convertible

Annual data item number	154
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents the portion of long-term debt that is both convertible and subordinated.

This item excludes:

1. Convertible debt (Included in Debt – Convertible)
2. Subordinated debt (Included in Debt – Subordinated)

This item contains a **Combined Figure** data code when it is combined with Debt – Senior Convertible.

This item is not available for banks or utilities.

Annual footnote codes

IB	Combination of IC and ID
IC	Components of Long-Term Debt and Debt Tied to Prime include current portion
ID	Components of Long-Term Debt and Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt.

Debt – Unamortized Debt Discount and Other

Annual data item number	268
Units (companies)	Millions of dollars
Annual data availability	1984

This item represents the dollar amount of company adjustments made to the principal amount of debt.

This item includes:

1. Debt Discount
2. Residuals due to translation rate changes.

This item excludes:

1. Adjustments that can be specifically applied against certain debt issues
2. residuals due to rounding

This item is not available for banks.

Debt in Current Liabilities

Annual data item number	34
Quarterly data item number	45
Units (companies)	Millions of dollars
Annual data availability	1955
Quarterly data availability	First quarter, 1972
Annual Position number on Daily Fundamental File	66
Quarterly position number on Daily Fundamental File	142

This item represents the total amount of short-term notes and the current portion of long-term debt that is due in one year.

This item includes:

1. Bank acceptances and overdrafts
2. Brokerage companies' drafts payable Commercial paper
3. Construction loans
4. Current portion of long-term debt
5. Debt in default
6. Debt due on demand
7. Due to factor if "interest bearing"
8. Installments on a loan
9. Interest payable when combined with notes payable
10. Line of credit
11. Loans payable to officers of the company
12. Loans payable to parents, and consolidated or unconsolidated subsidiaries
13. Loans payable to stockholders
14. Notes payable to banks and others
15. Notes payable that are included in accounts payable, unless specifically trade notes payable
16. Sinking fund payments

This item may include mortgage indebtedness for banks (included in Current Liabilities – Other, if identifiable).

This item excludes:

1. Checks outstanding
2. Drafts payable
3. Due to factor if "non-interest bearing"
4. Estimated claims and other liabilities under Chapter XI or other bankruptcy proceedings

5. Interest payable
6. Notes payable specified to be trade notes payable
7. Notes payable to subsidiaries (included in Current Liabilities – Other)

Quarterly footnote code

XN	Excludes either short-term borrowings (Notes are presented with accounts payable) or current portion of long-term debt
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Deferred Charges

Annual data item number	152
Units (companies)	Millions of dollars
Annual data availability	1966

This item represents assets deriving value because they represent long-term prepayments of expenses contributing to future revenue production.

This item includes:

1. Acquisition costs (except for goodwill)
2. Broadcasting companies' program rights, film productions, and film rights
3. Costs associated with pending patents
4. Debt acquisition costs
5. Debt issuance costs
6. Deferred development costs (except for software costs)
7. Deferred financing costs
8. Deferred policy costs
9. Long-term prepaid expenses
10. Preopening expenses
11. Prepaid/deferred pension costs reported separately in long-term assets
12. Publishing and prepublication costs
13. Publishing companies royalty advances to authors
14. Start-up costs
15. Stock issuance costs
16. Tooling costs
17. Unamortized debt discount and expense

This item excludes:

1. All items specifically labeled as intangibles by our definitions
2. Computer software (included in Assets – Other – Excluding Deferred Charges)
3. Costs associated with approved patents (included in Intangibles)

4. Deferred taxes and deferred tax benefits
5. Finance service companies' loan costs and finance charges on installment obligations netted against receivables (included in Receivables – Total)Forestry Service's timber rights
6. Motion picture production companies' film distribution systems (included in Assets – Other – Excluding Deferred Charges)
7. Prepaid pension costs combined with another item in long-term assets

This item is not available for banks.

Deferred Compensation

Annual data item number	358
Quarterly data item number	239
Annual mnemonic	DCOM
Quarterly mnemonic	DCOMQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item represents unearned or deferred compensation expense that reduces the company's Stockholders' Equity

This item includes:

1. Deferred Stock Awards
2. Deferred Stock Compensation
3. Unearned portion of incentive compensation
4. Retention plan stock rewards
5. Unearned Compensation
6. Unamortized Stock Awards
7. Unamortized Stock Compensation
8. Unrestricted stock compensation

Deferred Revenue – Current

Annual data item number	356
Annual mnemonic	DRC
Annual data availability	2000

This item represents revenue that has not yet been earned, but is expected to be classified as earned during the current year.

This item includes:

1. Current unearned revenue/income
2. Current deferred rent
3. Deferred Gains

This item excludes other types of deferred items, such as taxes.

Deferred Revenue – Long-Term

Annual data item number	397
Annual mnemonic	DRLT
Annual data availability	2000

This item represents revenue that has not yet been earned.

This item includes:

1. Unearned revenue/income
2. Unearned rent
3. Deferred Gains

This item excludes other types of deferred items, such as taxes.

Deferred Taxes – Federal

Annual data item number	269
Units (companies)	Millions of dollars
Annual data availability	1984

This item represents the deferred amount of income taxes allocated to a company's domestic federal government.

This item includes:

1. Domestic International Sales Corporation (DISC) taxes (when included with deferred income taxes)
2. Effects of flow-through investment tax credits when the company groups the Investment Tax Credits with deferred taxes
3. Net investment tax credit calculated by the amortization method

This item excludes net amortized investment tax credits of foreign companies (included in Deferred Taxes – Foreign).

This item is not available for banks or utilities.

Deferred Taxes – Foreign

Annual data item number	270
Units (companies)	Millions of dollars
Annual data availability	1974

This item represents the deferred amount of income taxes allocated to governments outside a company's country of incorporation.

For foreign companies, this item includes deferred income taxes payable to governments outside their country.

This item is not available for banks or utilities.

Deferred Taxes – State

Annual data item number	271
Units (companies)	Millions of dollars
Annual data availability	1984

This item represents the deferred amount of income taxes allocated to state and local governments.

This item includes:

1. Deferred local taxes
2. Deferred state and other taxes when reported together
3. Deferred territorial income taxes (e.g. Puerto Rico)

This item excludes:

1. Deferred state income taxes classified as part of Cost of Goods Sold or Selling, General, and Administrative Expense
2. Other deferred income taxes when presented separately

This item is not available for banks or utilities.

Deferred Taxes (Balance Sheet)

Annual data item number	74
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the accumulated tax deferral differences between income tax expense for financial reporting and tax purposes, principally due to timing differences.

This item includes deferred investment tax credits (when combined with deferred taxes and a separate figure is not available)

This item excludes:

1. Deferred taxes reported as current liabilities (included in Current Liabilities – Other)
2. Deferred investment tax credit (when a separate figure is available) (included in Investment Tax Credit (Balance Sheet))
3. Mining taxes (included in Liabilities – Other)
4. Resource taxes (included in Liabilities – Other)
5. Production taxes (included in Liabilities – Other)

This item is not available for banks or real estate investment trust companies.

Deferred Taxes (Income Account)

Annual data item number	50
Quarterly data item number	35
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976

This item represents the net income tax deferrals (current year's deferrals *minus* the amortization of prior year's deferrals) due to timing differences between the reporting of revenues and expenses for financial statements and tax forms.

This item includes:

1. All deferred taxes included in income taxes
2. Net Investment Tax Credit under the amortized method

3. Prepaid income taxes

This item excludes:

1. Amortization of deferred investment tax credit (included in Investment Tax Credit [Income Account])
2. Deferred taxes associated with discontinued operations or extraordinary items

This item is not available for banks.

Deferred Taxes (Statement of Cash Flows)

Annual data item number	126
Quarterly data item number	79
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number on Daily Fundamental File	112
Quarterly position number on Daily Fundamental File	180

Annual data item number 44

This item represents deferred income tax expense reported in either the Operating Activities section or as part of funds from operations on the Source and Use Statement.

This item includes investment tax credit.

This item may include current deferred income taxes if not separate from long-term deferred income taxes on a Statement of Cash Flows (Format Code = 7).

This item contains a **Combined Figure** data code when:

1. Deferred taxes are combined with another item in the Operations or Operating Activities section
2. Deferred taxes are reported outside the funds from Operations section

Quarterly This item is not available for utilities.

Quarterly Data reflects year-to-date figures for each quarter.

Deferred Taxes and Investment Tax Credit (Balance Sheet)

Annual data item number	35
Quarterly data item number	52
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number on Daily Fundamental File	113
Quarterly position number on Daily Fundamental File	181

This item represents the accumulated differences between income expense for financial statements and tax forms due to timing differences and investment tax credit.

This item excludes:

1. Deferred taxes reported as current liabilities (included in Current Liabilities – Other)
2. Mining taxes
3. Resource taxes
4. Production taxes

This item is not available for banks or real estate investment trust companies.

Depletion Expense (Schedule VI)

Annual data item number	174
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

Depletion is the process of cost allocation for natural resources.

This item is not available for banks or utilities.

Depreciation (Accumulated) – Beginning Balance (Schedule VI)

Annual data item number	220
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

This item represents the beginning balance of a company's accumulated depreciation account as reported on Schedule VI. This item includes the effects of pooling of interest acquisitions.

This item is not available for banks or utilities.

Depreciation (Accumulated) – Buildings

Annual data item number	253
Units (companies)	Millions of dollars
Annual data availability	1984

This item is no longer collected as of January 21, 1997.

This item represents the accumulated depreciation of buildings used in company operations and reported on Schedule VI.

This item includes:

1. Depreciation on buildings used to house the activities of people and equipment for continuing operations
2. Improvements, leases, and leasehold improvements when classified with buildings
3. Parking structures that do not generate revenue

4. Storage buildings

This item is not available for banks or utilities.

Depreciation (Accumulated) – Construction in Progress

Annual data item number	256
Units (companies)	Millions of dollars
Annual data availability	1984

This item is no longer collected as of January 21, 1997.

This item represents the accumulated depreciation on the capitalized amount of incomplete construction of plant and equipment as reported on Schedule VI.

This item includes depreciation on funds for construction.

This item excludes depreciation on property held for future use.

This item is not available for banks or utilities.

Depreciation (Accumulated) – Ending Balance (Schedule VI)

Annual data item number	223
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents the reported ending balance of the accumulated depreciation account.

This item is not available for banks.

Depreciation (Accumulated) – Land and Improvements

Annual data item number	251
Units (companies)	Millions of dollars
Annual data availability	1984

This item is no longer collected as of January 21, 1997

This item represents the amount of depreciation on land **as reported** on Schedule VI. Since land is generally not depreciable, this figure will most likely be a combination of depreciation on land and other assets, such as natural resources.

This item includes:

1. Land combined with natural resources
2. Land improvements (including roads)
3. Parking lots that are not revenue generating

This item is not available for banks or utilities.

Depreciation (Accumulated) – Leases

Annual data item number	255
Units (companies)	Millions of dollars
Annual data availability	1984

This item is no longer collected as of January 21, 1997.

This item represents the accumulated depreciation on the capitalized value of leases and leasehold improvements **as reported** on Schedule VI.

This item is not available for banks or utilities.

Depreciation (Accumulated) – Machinery and Equipment

Annual data item number	254
Units (companies)	Millions of dollars
Annual data availability	1984

This item is no longer collected as of January 21, 1997.

This item represents the accumulated depreciation on the capitalized amount of equipment used in the production of revenue and reported on Schedule VI.

This item includes depreciation on:

1. Bottles, kegs, and containers
2. Equipment leased to others included in property, plant, and equipment on the schedules
3. Furniture and fixtures
4. Industrial and office machinery
5. Tools, dies, patterns, and bookplates
6. Transportation equipment – trucks and aircraft

This item is not available for banks or utilities.

Depreciation (Accumulated) – Natural Resources

Annual data item number	252
Units (companies)	Millions of dollars
Annual data availability	1984

This item is no longer collected as of January 21, 1997.

This item represents accumulated depreciation on natural resources **as reported** on Schedule VI.

This item includes accumulated depreciation on:

1. Natural resources extracted from either open pit or shaft mines, including metals such as copper, iron, lead, silver, and gold, and minerals like coal, salt, potash, and limestone
2. Oil and gas reserves from wells drilled below the earth's surface
3. Timberlands

This item is not available for banks or utilities.

Depreciation (Accumulated) – Other

Annual data item number	257
Units (companies)	Millions of dollars
Annual data availability	1984

This item is no longer collected as of January 21, 1997.

This item represents accumulated depreciation on other property, plant, and equipment, which cannot be readily classified as land, natural resources, buildings, machinery and equipment, leases, or construction in progress. The amount of depreciation is collected from Schedule VI.

This item includes depreciation on:

1. Golf courses
2. Intangibles
3. Property held for future use
4. Property to be discontinued
5. Rental properties
6. Revenue-producing parking lots

This item excludes accumulated depreciation on investment tax credits.

This item is not available for banks or utilities.

Depreciation (Accumulated) – Other Changes (Schedule VI)

Annual data item number	222
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

This item represents changes to the accumulated depreciation account not classified elsewhere on Schedule VI.

This item is not available for banks or utilities.

Depreciation (Accumulated) – Retirements (Schedule VI)

Annual data item number	221
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

This item represents a deduction from the accumulated depreciation account due to the retirement of property, plant, and equipment.

This item is not available for banks or utilities.

Depreciation and Amortization (Income Statement)

Annual data item number	14
Quarterly data item number	5
Variable data item (Business Information – Segment Item Value File)	DP
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1961
Position number for annual data on Daily Fundamental File	21
Position number for quarterly data on Daily Fundamental File	47
Position number for Business Information – Segment Item Value File	11

Depreciation is concerned with spreading the actual cost or other basic value of tangible capital assets over their estimated useful life in a systematic manner. Amortization is the process of cost allocation for intangible assets.

This item includes:

1. Airlines' provision for obsolescence of materials and supplies even if the associated item is a current asset
2. Amortization of book plates
3. Amortization of capitalized leases
4. Amortization of core deposits
5. Amortization of leasehold improvements
6. Amortization of intangibles
7. Amortization of intellectual property
8. Amortization of purchased mortgage servicing rights
9. Amortization of software costs when included in property, plant, and equipment
10. Amortization of technology or technological know-how
11. Amortization of tools and dies
12. Depletion charges
13. Depreciation of assets used in leasing operations
14. Depreciation of investment properties
15. Depreciation of operating premises
16. Depreciation of property, plant and equipment relating to personal property for real estate investment trust companies
17. Extractive industries' abandonments, retirements, intangible drilling costs, and dry-hole expense for companies using the full-cost method of accounting for oil assets

18. Motion picture industries' amortization of film costs
19. Business Information files data may differ from Annual data due to variances in accounting methods (i.e., successful efforts vs. full-cost method) for oil companies.
20. Real estate companies' amortization of development and production expense if included in property, plant, and equipment on the Balance Sheet
21. Rental car companies' gain/loss on sale of cars
22. Utilities' amortization charges to operation

This item also excludes:

1. Accretion
2. Amortization of debt discount or premium (included in Interest Expense)
3. Amortization of deferred cost (included in Cost of Goods Sold)
4. Amortization of deferred investment tax credits
5. Amortization of negative intangibles (included in Nonoperating Income [Expense])
6. Amortization of research and development expenses (included in Selling, General, and Administrative Expense)
7. Amortization of software costs (included in Selling, General, and Administrative Expense)
8. Amortization of stockholder's equity items such as deferred compensation
9. Depletion, depreciation and amortization of unconsolidated subsidiaries if reported as a separate item on the Income Statement (included in Nonoperating Income [Expense])
10. Depletion, depreciation and amortization on discontinued operations (included in Special Items or Extraordinary Items when presented below taxes)
11. Depreciation on property, plant, and equipment not used in operations
12. Depreciation relating to investments for real estate investment trust companies
13. Telephone industries' depreciation charged to clearing accounts (included in Selling, General, and Administrative Expense)
14. Write-downs of oil and gas properties (included in Cost of Goods Sold)

This item also excludes dry-hole expense for companies using the successful-efforts method of accounting for oil assets (included in Selling, General, and Administrative Expense). When dry-hole expense is combined with an item properly classified as depreciation (such as, dry-holes and abandonments), Standard & Poor's will determine whether dry-holes or abandonments constitutes the greater figure and the **Combined Figure** will be included in either Depreciation, Depletion, and Amortization or included in the calculation for Selling, General, and Administrative Expense.

This item contains a **Combined Figure** data code when combined with accretion.

Annual & Quarterly footnote codes

AC	Reflects an accounting change
ER	Does not reflect exact amount
LR	Combination of AC and ER

Depreciation and Amortization (Restated)

Annual data item number	133
Units (companies)	Millions of dollars

This item represents depreciation and amortization restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations and is **as reported** by the company.

Due to company presentation, this item may differ from the historical Depreciation and Amortization. Acceptable differences are:

1. Includes amortization of deferred charges
2. Excludes amortization of intangibles

This item is not available for banks.

Depreciation and Amortization (Statement of Cash Flows)

Annual data item number	125
Quarterly data item number	77
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number on Daily Fundamental File	71
Quarterly position number on Daily Fundamental File	145

This item represents noncash charges for obsolescence and wear and tear on property, allocation of the current portion of capitalized expenditures, and depletion charges.

This item includes:

1. Amortization of deferred charges
2. Amortization of intangibles
3. Amortization of tools and dies
4. Any amortization or depreciation of asset accounts reported as a positive number
5. Debt issuance costs

This item excludes:

1. Accretion
2. Amortization of deferred compensation
3. Amortization of debt discount when shown as a contra-liability
4. Amortization of goodwill on unconsolidated subsidiaries

- 5. Depreciation and/or amortization of liability and equity accounts
- 6. Amortization of negative intangibles
- 7. Writeoffs when combined with amortization

This item is not available for banks.

Quarterly	Data reflects year-to-date figures for each quarter.
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Depreciation and Amortization of Property

Annual data item number	393
Quarterly data item number	272
Annual mnemonic	DPRET
Quarterly mnemonic	DPRETQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item represent the depreciation and amortization of Real Estate reported on a company's Income Statement.

This items includes:

- 1. Depreciation and amortization of real estate related property
- 2. Depreciation of leasing costs
- 3. Amortization of deferred tenant costs
- 4. Amortization of lease costs
- 5. Depreciation related to wholly owned and consolidated partnerships
- 6. Depreciation and amortization of property and improvements

This items excludes:

- 1. Amortization of deferred charges
- 2. Depreciation of personal property
- 3. Amortization of debt
- 4. Depreciation of Securities available
- 5. Amortization of Loan costs
- 6. Amortization of Intangibles
- 7. Operating Covenant Amortization
- 8. Corporate Depreciation
- 9. Depreciation of unconsolidated subs/affiliates

Depreciation Expense (Schedule VI)

Annual data item number	103
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

This item represents the amount of depreciation charged to the accumulated depreciation account by the company.

This item excludes any depreciation charged to the asset account.

This item is not available for banks or utilities.

Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)

Annual data item number	196
Quarterly data item number	41
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1981

This item represents the total portion of asset cost written off by periodic depreciation charges since the assets were acquired. Not all types of property, plant & equipment included in Net Property, Plant and Equipment on the Balance Sheet, will have a corresponding depreciation that can be collected in this data item. These types of property, plant and equipment include funds for construction and property plant & equipment whose depreciation is charged directly to the asset account.

This item includes:

1. Amortization of tangible assets
2. Amortization of tools and dies
3. Depletion
4. Depreciation
5. Reserve for possible future loss on disposals (when included in depreciation and amortization)

This item is not available for banks.

Annual & Quarterly footnote code

ER Does not reflect an exact amount

Annual only footnote codes

TB	Combination of TC and TS
TC	Computed using either the accelerated method or the units of production method (declining balance, sum-of-the-year's digits, or gross revenue)
TS	Computed using straight-line method
TU	Combination of ER and TB
TV	Combination of ER and TC
TX	Combination of ER and TS

Dilution Adjustment

Annual data item number	319
Quarterly data item number	125
Units (companies)	Millions of dollars
Annual data availability	1995
Quarterly data availability	First quarter, 1995

This item represents the total adjustments added to the company's Net Income used for Earnings per Share (Basic) in order to determine the Net Income used to calculate Earnings per Share (Diluted).

This item includes:

1. Dollar savings from convertible preferred dividends
2. Dollar savings from after-tax amount of interest recognized in the period associated with any convertible debt
3. Any adjustments to net income/loss as reported by the company

This item contains a **Not Reported** (NR) data code for non-North American companies when diluted information is not reported.

Dilution Available - Excluding

Annual data item number	322
Quarterly data item number	126
Units (companies)	Millions of dollars
Annual data availability	1995
Quarterly data availability	First quarter, 1995

This item represents the Net Income used by the company to calculate Earnings per Share (Diluted) - Excluding.

This item contains a **Not Reported** (NR) data code for Canadian and non-North American companies when diluted information is not reported.

Discontinued Operations

Annual data item number	66
Quarterly data item number	33
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1961

This item represents the total of income (loss) from operations of the discontinued division and the gain (loss) on the disposal of the division.

This item includes:

1. Additional gain/loss from a preceding year's discontinued operations
2. All discontinued operations reported after continuing income and before extraordinary items

3. Discontinued operations for which separate taxes are not reported (one tax figure is given for both discontinued operations and extraordinary items)
4. Gain on sale of discontinued operations

This item excludes:

1. Additional expense (gain) associated with the current year's discontinued operations shown as an extraordinary item by the company (included in Extraordinary Items)
2. Discontinued operations reported in the body of the Income Statement with continuing operations (included in Special Items)
3. Gain or loss on the sale of operations for foreign companies when reporting under an extraordinary item heading (included in Extraordinary Items with AZ footnote) and the discontinued operations are reported above taxes

Dividends – Common

Annual data item number	21
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the total dollar amount of dividends (other than stock dividends) declared on the common stock of the company during the year as reported on the Stockholder's Equity statement.

This item includes:

1. Cash dividends to all classes of common stock by companies with more than one class of common stock
2. Cash paid in lieu of fractional shares
3. Common dividends paid for life insurance companies
4. Dividends declared by a pooled company prior to acquisition in the year of the merger, including dividends on preferred stock of a merged company which was exchanged for common stock
5. Dividends in kind shown as a reduction to retained earnings
6. Liquidation payments to shareholders
7. Other cash distributions to stockholders
8. Patronage dividends on cooperative companies (when reported separately from Cost of Goods Sold)
9. Subchapter S Distributions

This item excludes:

1. Consolidated subsidiary dividends
2. Dividends declared in stock of other companies
3. Dollar value of stock dividends
4. Minority shareholders' dividends

5. Patronage dividends on cooperative companies (when included in Cost of Goods Sold)
6. Preferred dividends

Dividends – Common – Indicated Annual

Quarterly data item number	20
Units (companies)	Dollars and cents
Quarterly data availability	First quarter, 1962

This item represents the applicable quarterly dividends per share (determined by ex-dividend date) **multiplied by 4**.

This item includes extra or special year-end dividends.

This item is based on the major class of common stock outstanding when there is more than one class of common stock.

This item is based on a 12-month moving average in the following cases:

1. Foreign companies report dividends per share in U.S. dollars and cents
2. Companies report dividends per share in fractions of a cent

Dividends – Preferred

Annual data item number	19
Quarterly data item number	24
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1966
Annual position number on Daily Fundamental File	73
Quarterly position number on Daily Fundamental File	146

This item represents the total amount of the preferred dividend requirements on cumulative preferred stock and dividends paid on noncumulative preferred stock of the company during the year as reported on the Stockholder's Equity statement.

This item includes:

1. Accretion of preferred stock
2. Accretion of discount on preferred stock when the company is using it in the earnings per share calculation
3. Deemed dividends on preferred stock
4. Preferred dividends of a merged company acquired by the pooling of interest method (in the year of the merger) unless the preferred stock was exchanged for common stock of the acquiring company (included in Dividends – Common)

5. Preferred dividends deducted only for that portion of the year the stock was outstanding (if an entire issuance of convertible preferred stock is converted into common during the year)
6. Subsidiary preferred dividends for utility companies
7. The amount of dividend requirements used to calculate earnings available for common shareholders

This item excludes:

1. Subsidiary preferred dividends (included in Minority Interest [Income Account])
2. Deemed dividends on convertible debt
3. Dividends on old preferred stock treated as common dividends (if common stock is issued by the company in exchange for preferred stock of another company)
4. Preferred dividends not paid (in arrears) and not included in the earnings per share calculation

Dividends – Preferred – In Arrears

Annual data item number	242
Units (companies)	Millions of dollars
Annual data availability	1975

This item represents the dollar amount of preferred dividends on cumulative preferred stock that have not been paid and are considered to be in arrears.

This item includes:

1. Cumulative unpaid dividends
2. Dividends accrued that are cumulative for more than one year
3. Dividends when reported as a long term liability

This item excludes:

1. Dividends accrued (when accrued amount contains one year of cumulative dividends)
2. Dividends declared but not paid

This item is not available for banks or utilities.

Dividends per Share by Ex-Date

Annual data item number	26
Quarterly data item number	16
Variable data item (PDE File)	DIV
Units (companies)	Dollars and cents
Annual data availability	1950
Quarterly data availability	First quarter, 1962
Position number on Daily Fundamental File	42

This item represents the gross cash dividends by ex-date per share paid during the company's fiscal year. This item, unlike Dividends – Common, excludes payments in preferred stock in lieu of cash, spin-offs, and stock of other corporations.

Standard & Poor's uses the ex-date of the cash dividend to determine the reporting period in which the dividend is included. In cases where dividends are normally paid quarterly but the ex-dates of two dividend payments fall within the same quarter, both dividends are included in that quarter.

This item includes any extra dividends whose ex-dates occur during the period.

For annual and quarterly data, this item is adjusted for stock splits and dividends that occur in the reporting period by the Adjustment Factor (Cumulative) by Ex-Date for that period.

This data item is updated the week after the fiscal year-end.

For companies that have more than one class of common stock outstanding, Standard & Poor's bases dividends per share on the class of stock that is most widely traded.

Dividends are zero until a company goes public and for periods when no dividend is paid.

Canadian	For Canadian companies, this item is as reported from the annual report.
Quarterly	This item is updated the week after each month-end.
Quarterly	This item is available regardless of whether or not the quarter has been updated.
Quarterly	This item reflects only quarterly data.
PDE	For monthly data, this item is fully adjusted for subsequent stock splits and stock dividends. The cumulative adjustment factor can be used to unadjust this item to its originally reported state.
PDE	When a dividend and a stock split/dividend occur during the same month, the dividend is adjusted if it occurs on or before the day of the stock split/dividend. If the dividend occurs after the stock split/dividend, the dividend is as reported.
PDE	Current sources for this data item are Interactive Data Services, Inc. (IDSI) and Standard & Poor's Dividend Record book.
PDE	For Indexes , this information is obtained from the <i>Standard & Poor's Analyst's Handbook</i> , <i>The Wall Street Journal</i> , and <i>Barrons</i> . Refer to the Availability of Industry Index Data table in <i>Chapter 2, Understanding the Compustat North America Database</i> , for general availability for indexes.

Dividends per Share by Payable Date

Annual data item number	201
Quarterly data item number	72
Units (companies)	Dollars and cents
Annual data availability	1971
Quarterly data availability	First quarter, 1962

This item represents the gross cash dividends per share by payable dates per share occurring during the company's fiscal year adjusted for all stock splits, and stock dividends occurring during the year. This item, unlike Dividends – Common, excludes payments in preferred stock in lieu of cash, spin-offs, and stock of other corporations.

This item includes any extra dividend whose payable date occurred during the period.

Dividends per Share by Payable Date for companies having more than one class of common stock outstanding will be based upon the class of stock that is more widely traded (based on volume of shares traded).

The Dividend per Share by Payable Date will always be zero until a company goes public.

Quarterly The payable date of the cash dividend is used to determine the reporting period in which the dividend is included. If the payable dates of more than one dividend payment fall in the same quarter, all dividends will be included in that quarter.

Quarterly This item includes all dividends paid to date for the quarter and will be available regardless of whether or not the quarter has reported.

Duplicate File Code

Variable data item (Industrial Annual File)	DUP
Company descriptor (Industrial Quarterly File)	DUPLICATE FILE CODE
Units	Code

This code identifies companies that are available on more than one COMPUSTAT (North America) file.

Code	Description
00	No duplicate file
81	Company on Primary Industrial and Canadian files
83	Company on Tertiary and Canadian files
84	Company on Supplementary Industrial and Canadian files
86	Company on Full-Coverage, Over-the-Counter, and Canadian files
91	Company on Full-Coverage and Primary Industrial files
93	Company on Full-Coverage and Tertiary files
94	Company on Full-Coverage and Supplementary Industrial files
96	Company on Full-Coverage and Over-the-Counter files

Code	Description
98	Company on Full-Coverage File and Canadian files

Earnings per Share (Basic) – Excluding Extraordinary Items

Annual data item number	58
Quarterly data item number	19
Units (companies)	Dollars and cents
Annual data availability	1950
Quarterly data availability	First quarter, 1961
Position number for annual data in Daily Fundamental File	12
Position number for quarterly data in Daily Fundamental File	35

This item represents basic earnings per share before extraordinary items and discontinued operations adjusted for preferred dividends.

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings per Share, replacing Primary and Fully Diluted Earnings per Share. The change will affect financial statements issued after this date.

Prior to the issuance of SFAS #128, Earnings per Share- Excluding Extraordinary Items represented net income before discontinued operations and extraordinary items, adjusted for preferred dividends and any savings due to common stock equivalents, divided by the weighted average number of common shares and if applicable, common stock equivalents.

The earnings figures should be reported by the company (as outlined in Accounting Principles).

This figure may differ from company reports in the following instances:

1. Company reports this item before the equity in earnings of nonconsolidated subsidiaries
2. Company reports this item to include extraordinary items and/or discontinued operations
3. This figure may be calculated by Standard & Poor's
4. The company retroactively adjusted for a stock split/dividend with an Ex-date occurring after the fiscal year-end. This figure is unadjusted by the Adjustment Factor (Cumulative) by Ex-Date for that year or quarter.

For ADR companies having multiple issues, Earnings per Share (Basic) – Excluding Extraordinary Items accounts for the issue of stock that is reflected by the ADR.

Annual & Quarterly footnote codes

AC	Adoption of SFAS #128
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports
NQ	Combination of NC and QJ
QJ	Earnings per Share is based on the effect of common stock equivalents

Annual only footnote codes

BJ	Includes equity in earnings of nonconsolidated subsidiaries
NB	Combination of NC and BJ
NS	Combination of NC and RA
RA	Combination of BJ and QJ

Quarterly only footnote codes

NL	Combination of NC and QL
QL	Earnings per Share is net of all dilution as the company reports only diluted earnings per share

Earnings per Share (Basic) – Excluding Extraordinary Items – 12 Months Moving

Quarterly data item number	27
Variable data item (PDE File)	ERN
Units (companies)	Dollars and cents
Quarterly data availability	First quarter, 1962
Position number on Daily Fundamental File	31

This item represents basic earnings per share applicable to the last 12-month period.

This figure is calculated **by adding** four quarters of available for common and **dividing by the** 12-months moving share figure.

1. At year-end, this figure will be the same as the annual earnings figure reported to shareholders
2. In interim quarters, this figure will equal (within four cents deviation) the sum of four quarters of Earnings per Share (Basic) – Excluding Extraordinary Items

It should be noted that the Earnings per Share data is carried on a restated basis. For example, when a company reports for a new quarter and at the same time reports different data than originally reported for the corresponding quarter of the prior year, that data for the corresponding quarter of the prior year is changed and said to be restated. These restatements can be due to such things as mergers, acquisitions, discontinued operations, and accounting changes. This handling tends to affect 12-month moving earnings per share for prior quarters

in that from one to three quarters of a four-quarter total may contain restated data, whereas the other quarters may not.

A similar situation occurs when a company reports in a manner that includes either six, nine, or twelve months of an acquisition in a particular quarter. This will tend to overstate or understate certain 12-month moving earnings per share data.

For some companies, there will be gaps in the earnings series, or periods of months where the earnings are not carried on the file. Generally, these will be periods in which quarterly earnings are not reported, such as earnings reported on a semi-annual or annual basis rather than quarterly, fiscal year changes, and major mergers.

For utility companies, this figure is **as reported**.

PDE

For the PDE File, it is entered in the company's fiscal quarter-end month and in the two following months. For example, if a company has a fiscal year of December (12), the earnings figure for the twelve months ending in the first fiscal quarter of 1995 would be entered in months March, April, and May of 1995. If a company has a February fiscal year, its third quarter 1994 figure would be entered in November and December of 1994 and January 1995. For interim quarters, this figure will equal the sum of the four most recent quarters of Basic Earnings per Share (within a four-cent deviation).

PDE

The earnings figure is fully adjusted for all subsequent stock splits and stock dividends. The cumulative adjustment factor can be used to unadjust this item to its originally reported state.

PDE

For Indexes, this information is obtained from the *Standard & Poor's Analyst's Handbook*, *The Wall Street Journal*, and *Barrons*. Refer to the Availability of Industry Index Data table in *Chapter 2, Understanding the Compustat North America Database*, for general availability for indexes.

Earnings per Share (Basic) – Excluding Extraordinary Items (Restated)

Annual data item number	119
Units (companies)	Dollars and cents

This item represents Earnings per Share (Basic) – Excluding Extraordinary Items restated up to 10 years for acquisitions, accounting changes, discontinued operations, and/or stock split/dividends occurring through the end of the current fiscal year. Restated data is collected from summary presentations and is as reported by the company.

Due to company presentation, this item may differ from the historical Earnings per Share (Basic) – Excluding Extraordinary Items. (See Earnings per Share (Basic) – Excluding Extraordinary Items.)

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings per Share, replacing Primary and Fully Diluted Earnings per Share. The change will affect financial statements issued after this date.

The restated earnings per-share figures reflect all stock splits and dividends whose ex-dividend dates occur through the end of the most recent year with a final update code. If the most recent year with a final update code has an Adjustment Factor (Cumulative) by

Ex-Date other than 1.000000, restated earnings per-share for all years should be divided by that adjustment factor.

This item represents, for banks, net current operating earnings per share excluding extraordinary items restated up to five years and includes net after-tax and after minority interest profit or loss on securities sold or redeemed.

Earnings per Share (Basic) – Including Extraordinary Items

Annual data item number	53
Quarterly data item number	11
Units (companies)	Dollars and cents
Annual data availability	1963
Quarterly data availability	First quarter, 1961
Position number for annual data in Daily Fundamental File	11
Position number for quarterly data in Daily Fundamental File	34

This item represents basic earnings per share including all extraordinary items and discontinued operations adjusted for preferred dividends as reported by the company.

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings per Share, replacing Primary and Fully Diluted Earnings per Share. The change will affect financial statements issued after this date.

The basic earnings figures is reported by the company (as outlined in Accounting Principles Board Opinion No. 15) after the effect of conversion of convertible preferred stock, convertible debt, and options and warrants which have been identified as common stock equivalents.

Prior to SFAS #128, this item represented net income including discontinued operations and extraordinary items adjusted for preferred dividends and savings due to common stock equivalents divided by weighted average number of common shares and common stock equivalents.

This item, for banks, includes securities gains and losses.

Annual & Quarterly footnote codes

AC	Adoption of SFAS #128
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports
NQ	Combination of NC and QJ
QJ	Earnings per Share is based on the effect of common stock equivalents

Annual only footnote codes

BJ	Includes equity in earnings of nonconsolidated subsidiaries
NB	Combination of NC and BJ
NS	Combination of NC and RA
RA	Combination of QJ and BJ

Quarterly only footnote codes

NL	Combination of NC and QL
QL	Earnings per Share is net of all dilution as the company reports only diluted earnings per-share

Earnings per Share (Basic) – Including Extraordinary Items (Restated)

Annual data item number	137	
Units (companies)	Dollars and cents	
This item represents Earnings per Share (Basic) – Including Extraordinary Items restated up to 10 years for acquisitions, accounting changes, discontinued operations, and/or stock splits/dividends occurring through the end of the current fiscal year. Restated data is collected from summary presentations and is as reported by the company.		

Due to company presentation, this item may differ from the historical Earnings per Share (Basic) – Including Extraordinary Items. (See Earnings per Share (Basic) – Including Extraordinary Items.)

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings per Share, replacing Primary and Fully Diluted Earnings per Share. The change will affect financial statements issued after this date.

The restated earnings per-share figures reflect all stock splits and dividends whose ex-dividend dates occur through the end of the most recent year with a final update code. If the most recent year with a final update code has an Adjustment Factor (Cumulative) by Ex-Date other than *1.000000*, restated earnings per-share for all years should be divided by that adjustment factor.

This item is not available for banks.

Earnings per Share (Diluted) – Excluding Extraordinary Items

Annual data item number	57	
Quarterly data item number	9	
Units (companies)	Dollars and cents	
Annual data availability	1967	
Quarterly data availability	First quarter, 1967	
Annual position number on Daily Fundamental File	76	
Quarterly position number on Daily Fundamental File	150	

This item represents earnings per share for common shares after allowing for the conversion of convertible senior stock and debt, and the exercise of warrants, options outstanding, and agreements for issuance of common shares upon satisfaction of certain conditions. This item is calculated in accordance with Accounting Principles Board Opinion No. 15.

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings per Share, replacing Primary and Fully Diluted Earnings per Share. The change will affect financial statements issued after this date.

The figure is reported the same as basic earnings per-share if dilution is immaterial (less than three percent).

The figure will always be presented if diluted earnings per share are reported by the company.

This item excludes:

1. Discontinued operations
2. Extraordinary Items
3. Preferred dividends

The anti-diluted earnings per-share for fiscal periods 1977 and forward will be presented if reported by the company. When a company reports that the calculation of diluted earnings per-share results in anti-dilution but does not report the anti-diluted earnings per-share, this item will be **Not Available**. Prior to 1977, anti-diluted earnings per-share is not presented.

The historical earnings per-share items are adjusted by the Adjustment Factor (Cumulative) by Ex-Date for that year or quarter for stock splits and dividends occurring subsequent to the reporting period.

Earnings per Share (Diluted) – Excluding Extraordinary Items – 12 Months Moving

Quarterly data item number	179
Units (companies)	Dollars and cents
Quarterly data availability	
Position number on Daily Fundamental File	148

This item represents diluted earnings per share applicable to the last 12-month period.

This figure is calculated **by adding** four quarters of available for common and **dividing by the** 12-months moving share figure.

1. At year-end, this figure will be the same as the annual earnings figure reported to shareholders
2. In interim quarters, this figure will equal (within four cents deviation) the sum of four quarters of Earnings per Share (Diluted) – Excluding Extraordinary Items

It should be noted that the Earnings per Share data is carried on a restated basis. For example, when a company reports for a new quarter and at the same time reports different data than originally reported for the corresponding quarter of the prior year, that data for the corresponding quarter of the prior year is changed and said to be restated. These restatements can be due to such things as mergers, acquisitions, discontinued operations, and accounting changes. This handling tends to affect 12-month moving earnings per share for prior quarters

in that from one to three quarters of a four-quarter total may contain restated data, whereas the other quarter(s) may not.

A similar situation occurs when a company reports in a manner which includes either six, nine, or twelve months of an acquisition in a particular quarter. This will tend to overstate or understate certain 12-month moving earnings per share data.

For some companies, there will be gaps in the earnings series, or periods of months where the earnings are not carried on the file. Generally, these will be periods in which quarterly earnings are not reported, such as earnings reported on a semi-annual or annual basis rather than quarterly, fiscal year changes, and major mergers.

For utility companies, this figure is **as reported**.

Earnings per Share (Diluted) – Excluding Extraordinary Items (Restated)

Annual data item number	139
Units (companies)	Dollars and cents
This item represents Earnings per Share (Diluted) – Excluding Extraordinary Items restated up to 10 years for acquisitions, accounting changes, discontinued operations and/or stock splits/dividends occurring through the end of the current fiscal year.	
Restated data is collected from summary presentations and is as reported by the company.	

Due to company presentations, this item may differ from the historical Earnings per Share (Diluted) – Excluding Extraordinary Items. (See Earnings per Share (Diluted) – Excluding Extraordinary Items.)

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings per Share, replacing Primary and Fully Diluted Earnings per Share. The change will affect financial statements issued after this date.

The restated earnings per-share figures reflect all stock splits and dividends whose ex-dividend dates occur through the end of the most recent year with a final update code. If the most recent year with a final update code has an Adjustment Factor (Cumulative) by Ex-Date other than *1.000000*, restated earnings per-share for all years should be divided by that adjustment factor.

Diluted earnings per share will be equivalent to basic earnings per share, if the company reports no dilution or immaterial dilution.

This item is not available for banks.

Earnings per Share (Diluted) – Including Extraordinary Items

Annual data item number	169
Quarterly data item number	7
Units (companies)	Dollars and cents
Annual data availability	1969
Quarterly data availability	First quarter, 1967
Annual position number on Daily Fundamental File	75
Quarterly position number on Daily Fundamental File	148

This item represents earnings per share after allowing for the conversion of convertible senior stock and debt, and the exercise of warrants, options, and agreements for issuance of common shares upon satisfaction of certain conditions. This item is calculated in accordance with Accounting Principles Board Opinion No. 15.

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings per Share, replacing Primary and Fully Diluted Earnings per Share. The change will affect financial statements issued after this date.

The figure is reported the same as Basic Earnings per Share Including Extraordinary Items and Discontinued Operations if dilution is immaterial (less than three percent).

The figure will always be presented if a diluted earnings per-share is reported by the company.

This item includes:

1. Discontinued operations
2. Extraordinary Items

The anti-diluted earnings per-share will be presented for fiscal periods 1977 and forward if reported by the company. When a company reports that the calculation of diluted earnings per-share results in anti-dilution but does not report the anti-diluted earnings per-share, this item will be **Not Available**. Prior to 1977, anti-diluted earnings per-share will not be presented.

The historical earnings per-share items are adjusted by the Adjustment Factor (Cumulative) by Ex-Date for that year or quarter for stock splits and dividends occurring subsequent to the reporting period.

Earnings per Share (Diluted) – Including Extraordinary Items (Restated)

Annual data item number	140
Units (companies)	Dollars and cents

This item represents Earnings per-share (Diluted) – Including Extraordinary Items, restated up to 10 years for acquisitions, accounting changes, discontinued operations and/or stock splits/ dividends occurring through the end of the current fiscal year. Restated data is collected from summary presentations and is as reported by the company.

Due to company presentation, this item may differ from the historical Earnings per Share (Diluted) – Including Extraordinary Items. (See Earnings per Share (Diluted) – Including Extraordinary Items.)

Effective December 15, 1997, Statement of Financial Accounting Standards (SFAS) #128 requires companies to report Basic and Diluted Earnings per Share, replacing Primary and Fully Diluted Earnings per Share. The change will affect financial statements issued after this date.

The restated earnings per-share figures reflect all stock splits and dividends whose ex-dividend dates occur through the end of the most recent year with a final update code. If the most recent year with a final update code has an Adjustment Factor (Cumulative) by Ex-Date other than *1.000000*, restated earnings per-share for all years should be divided by that adjustment factor.

Diluted earnings per share will be equivalent to basic earnings per share, if the company reports no dilution or immaterial dilution.

This item is not available for banks.

Earnings per Share from Operations

Annual data item number	233
Quarterly data item number	177
Units	Dollars
Annual data availability	1988
Quarterly data availability	First quarter, 1988
Position number of annual data on Daily Fundamental File	15
Position number of quarterly data on Daily Fundamental File	38

This item represents Earnings per Share (Basic) adjusted to remove the effect of all Special Items from the calculation. This earnings per share item excludes the effect of all nonrecurring events.

This item excludes:

1. Cumulative effect of accounting change
2. Discontinued operations
3. Extraordinary items
4. Special items
5. Non-recurring income taxes

Annual & Quarterly footnote codes

ER	Does not reflect an exact amount
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports
NR	Statutory rate used in calculation
RC	Combination of NC and NR
RD	Combination of NC and ER
RE	Combination of NR and ER
RF	Combination of NC, ER, and NR

Earnings per Share from Operations (Basic) – 12 Months Moving

Quarterly data item number	178
Variable data item (PDE File)	OEPS12
Units	Dollars and cents
Quarterly data availability	Fourth quarter, 1987
Position number on Daily Fundamental File	44

This item represents basic earnings per share applicable to the last 12-month period.

This item represents Earnings per Share (Basic) – Excluding Extraordinary Items adjusted to remove the effect of all Special Items from the calculation. This earnings per share item excludes the effect of all nonrecurring events.

This item excludes:

1. Cumulative effect of accounting change
2. Discontinued operations
3. Extraordinary items
4. Special items

PDE

The Earnings per Share from Operations - 12 Months Moving figure is fully adjusted for all subsequent stock splits and stock dividends. The cumulative adjustment factor can be used to unadjust this item to its original state.

Earnings per Share from Operations (Diluted)

Annual data item number	323
Quarterly data item number	181
Units	Dollars
Annual data availability	
Quarterly data availability	
Position number of annual data on Daily Fundamental File	102
Position number of quarterly data on Daily Fundamental File	171

This item represents Earnings per Share (Diluted) - Excluding adjusted to remove the effect of all Special Items from the calculation. This earnings per share item excludes the effect of all nonrecurring events.

This item excludes:

1. Cumulative effect of accounting change
2. Discontinued operations
3. Extraordinary items
4. Special items

This item will contain a **Not Reported** (NR) data code when:

1. Common Shares Used to Calculate Earnings per Share (Diluted) has an NR data code.
2. Canadian and non-North American companies' diluted share information is not specifically reported

Earnings per Share from Operations (Diluted) – 12 Months Moving

Quarterly data item number	180
Units	Dollars and cents
Quarterly data availability	
Position number on Daily Fundamental File	169

This item represents diluted earnings per share applicable to the last 12-month period.

This item represents Earnings per Share (Diluted) – Excluding Extraordinary Items adjusted to remove the effect of all Special Items from the calculation. This earnings per share item excludes the effect of all nonrecurring events.

This item excludes:

1. Cumulative effect of accounting change
2. Discontinued operations
3. Extraordinary items
4. Special items

Earnings per Share – Historical

Canadian	Variable data item (Canadian PDE File)	EPSH12
	Units	Dollars and cents
	This item represents primary earnings per share before extraordinary items and discontinued operations applicable to the last 12-month period for Canadian companies.	
	Standard & Poor's presents earnings per share as originally reported (not restated) and adjusted for stock splits and dividends.	
	Standard & Poor's presents only consolidated earnings per share on a fiscal year or interim quarter basis.	

Employees

Annual data item number	29
Units (companies)	Thousands
Annual data availability	1950
Position number on Daily Fundamental File	74

This item represents the number of company workers *as reported* to shareholders. This figure is reported by some firms as an average number of employees and by some as the number of employees at year-end. No attempt has been made to differentiate between these bases of reporting. If both are given, the year-end figure is used.

This item always represents the number of year-end employees for banks.

This item includes:

1. All employees of consolidated subsidiaries, both domestic and foreign
2. All part-time and seasonal employees
3. Full-time equivalent employees
4. Officers

This item excludes:

1. Consultants
2. Contract workers
3. Directors
4. Employees of unconsolidated subsidiaries

Annual footnote code

IE	Includes seasonal or part-time employees and/or directors
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Employees (Compustat Business Information – Segment Item Value Files)

Variable data item (Business Information – Segment Item Value File)	EMP
Units (companies)	Thousands
Data availability	7 years
Position number in Business Information – Segment Item Value File	17

This item represents the actual number of people employed by the company and its consolidated subsidiaries.

Footnote code

IE	Includes significant (10 percent or more) seasonal or part-time employees
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Employees (Restated)

Annual data item number	146
Units (companies)	Thousands

This item represents the number of employees restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations and is as reported by the company.

Due to company presentation, this item may differ from the historical Employees item.

If the reporting differences between historical and restated figures exceed 10 percent in the current year, this item will be **Not Available** data code.

Employees (Restated) may represent an average number for the year, and/or may exclude part-time or seasonal employees.

This item is not available for utilities.

Employer Identification Number

Variable data item (Industrial Annual File)	EIN
Company descriptor (Industrial Quarterly File)	EMPLOYER IDENTIFICATION NUMBER
Units	Code

The IRS issues an employer identification number to every business that pays wages to one or more employees. The first two digits of this nine-digit number identify the IRS district where the business was located at the time the number was issued.

Equity in Earnings

Annual data item number	55
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the parent company's share of earnings/loss from an unconsolidated subsidiary carried at equity for the year.

This item includes:

1. Amortization of goodwill on unconsolidated subsidiaries
2. Equity in earnings of a subsidiary sold during the year
3. Dividends received plus undistributed earnings of unconsolidated subsidiaries
4. Retail companies' income of unconsolidated finance subsidiaries that may be reported or included in interest expense

This item excludes:

1. Equity in earnings presented as discontinued operations
2. Undistributed earnings only if the subsidiary pays dividends
3. Equity in earnings shown as an extraordinary item

This item is not available for banks.

Annual footnote codes

AC	Reflects an accounting change for adoption of SFAS #94
LL	Combination of AC and TE
TE	Equity is reported after taxes (used only when the majority of the equity figure is reported below taxes)

Equity in Earnings (Compustat Business Information File)

Variable annual data item (Compustat Business Information – Segment Item Value File)	EQEARN
Variable annual data item footnote (Compustat Business Information – Segment Item Value File)	EQEARNF
Units (companies)	Millions of dollars
Data availability	7 years
Position number for Compustat Business Information – Segment Item Value File	15
Position number for Footnote 6 – Equity in Earnings of the Compustat Business Information – Segment Item Value files	52

This item represents the consolidated company's equity in the net income of unconsolidated subsidiaries and affiliates, carried at equity in the consolidated financial statements, whose operations are vertically integrated with the reported industry segment.

Footnote code

TE	Equity reported after taxes (used only when the majority of the equity figure is reported below taxes)
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Equity in Net Loss (Earnings) (Statement of Cash Flows)

Annual data item number	106
Quarterly data item number	80
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number on Daily Fundamental File	77
Quarterly position number on Daily Fundamental File	151

This item represents an adjustment to income before extraordinary items and discontinued operations. It reflects the unremitted portion of an unconsolidated subsidiary's earnings included in the Income Statement *less* any dividends paid by the subsidiary.

Income is stated as a negative number and a loss is stated as a positive number.

This item includes:

1. Distributions from unconsolidated affiliates/joint ventures
2. Dividends in excess of equity in earnings.

If dividends from unconsolidated subsidiaries appear after the operations section, Standard & Poor's adjusts this item and total operations to include dividends for companies reporting a Working Capital Statement (Format Code = 1) or a Cash by Source and Use of Funds Statement (Format Code = 2). This item is also adjusted to include dividends on a Statement of Cash Flows (Format Code = 7).

This item is not available for banks.

This item contains a **Combined Figure** data code if the company reports an equity investment on the Balance Sheet and does not report a separate equity number on the Statement of Cash Flows.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Exchange Listing and S&P Major Index Code

Variable data item (Industrial Annual, , and PDE files)	ZLIST
Company descriptor (Industrial Quarterly File)	EXCHANGE LISTING AND S&P INDEX CODE
Units	Code

This code identifies the major exchange on which the company's common stock is traded.

It should be noted that only the major exchange on which a company's common stock is traded is identified. For example, a company trading on both the New York Stock Exchange

and the American Stock Exchange would be identified with the appropriate New York Stock Exchange code.

The codes identified for the ZLIST variable on Compustat North America files are as follows:

Code	Stock Exchange
01	New York Stock Exchange and in the S&P 500 Index
02	New York Stock Exchange and in the S&P Utilities Index
03	New York Stock Exchange and in the S&P Transportation Index
04	New York Stock Exchange and not in the S&P 500 Index
05	American Stock Exchange and not in the S&P 500 Index
06	OTC Bulletin Board and not in the S&P 500 Index
07	Toronto Exchange (Canadian file only)
08	Montreal Exchange (Canadian file only)
09	Vancouver and Other Canadian Exchanges (Canadian file only)
10	New York Stock Exchange and in the S&P Financial Index
11	OTC Bulletin Board and in the S&P 500 Index
12	Over-the-counter and in the S&P Utilities Index
13	Over-the-counter and in the S&P Transportation Index
14	Over-the-counter and in the S&P Financial Index
15	American Stock Exchange and in the S&P 500 Index
16	American Stock Exchange and in the S&P Utilities Index
17	American Stock Exchange and in the S&P Transportation Index
18	American Stock Exchange and in the S&P Financial Index
19	Regional stock exchange and not in the S&P 500 Index
20	Non-NASDAQ or Subsidiary
21	NASDAQ ¹ Stock Market Equity and in the S&P 500 Index
22	NASDAQ National Market System and in the S&P Utilities Index
23	NASDAQ National Market System and in the S&P Transportation Index
24	NASDAQ National Market System and in the S&P Financial Index
25	NASDAQ Stock Market Equity and not in the S&P 500 Index
26	Not listed on a major or regional exchange or subsidiary (Canadian File only)
27	Other – OTC Equity

¹National Association of Securities Dealers Automated Quotations

Exchange Rate Effect (Statement of Cash Flows)

Annual data item number	314
Quarterly data item number	114
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	79
Quarterly position number on Daily Fundamental File	152

This item represents the net effect of foreign currency exchange rates on cash balances held by the company as reported on a Statement of Cash Flows (Format Code = 7).

This item includes foreign currency translation effects presented outside the Operating Activities, Investing Activities, and Financing Activities sections.

This item excludes:

1. Exchange adjustments applicable to the Stockholders' Equity section on the Balance Sheet (include in Other Financing Activities)
2. Income Statement foreign exchange gains/losses

This item contains a **Not Available** data code for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item contains a **Combined Figure** data code if foreign currency exchange rate effects are mentioned in the Operating, Investing, or Financing Activities sections.

Exchange effects increasing cash flow are presented as positive numbers. Exchange effects decreasing cash flow are presented as negative numbers.

Quarterly Data reflects year-to-date figures for each quarter.

Excise Taxes

Annual data item number	102
Units (companies)	Millions of dollars
Annual data availability	1975
Annual data item number	44

This item represents the amount of excise tax collected by the company for the period. It is a government-levied tax on the manufacture, sale, or consumption of a commodity (such as, liquor, tobacco, rubber, and oil) and is included in the sale price, collected by the seller, and remitted to the government. This tax is applicable to companies engaged in the manufacture, sale, or consumption of the commodities listed above.

Export Sales (Compustat Business Information Files)

Variable data item (Compustat Business Information – Segment Item Value File)	EXPORT
Units (companies)	Millions of dollars
Annual data availability	
Position number for Compustat Business Information – Segment Item Value File	20

This item represents the amount or percentage of each segment's revenue generated by domestically produced goods or services, sold outside of the domestic country.

This item will have a **Combined Figure** (CF) data code when:

1. Export sales are reported as part of the domestic sales or geographic sales figure with no break out available
2. Geographic sales reported include market data

This item will have an **Insignificant** (IS) data code when exports are insignificant, immaterial or less than 10%.

Export sales values prior to 1998, represent aggregate export sales for a geographical segment. Beginning in 1998, aggregate export sales values will be included in the *domestic* geographical segment's Export Sales. Values for additional segment-level export sales may be included in foreign geographical segments.

External Revenues (Compustat Business Information Files)

Variable data item (Compustat Business Information – Products File)	PSALE
Units (companies)	Millions of dollars
Annual data availability	1975
Position number for Compustat Business Information – Products File	7

This item represents the dollar amount of sales generated by a particular product.

Extraordinary Items

Annual data item number	192
Quarterly data item number	119
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976

This item represents unusual items designated by the company as extraordinary and presented after net income from continuing operations and discontinued operations.

An item must be both unusual in nature and occur infrequently to qualify as extraordinary.

Any item that could be classified as an extraordinary item can also be shown before taxes and would be included in Special Items.

This item includes:

1. Adjustments applicable to prior years
2. Cumulative effect of accounting changes
3. Flood losses and fire losses
4. Gain or loss on the sale of discontinued operations of foreign companies when reported under an extraordinary item heading
5. Profit or loss on repurchase of debentures
6. Tax carry forwards and carry backs

This item excludes:

1. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies
2. Amortization of intangibles (included in Depreciation, Depletion, and Amortization)
3. Equity in earnings of an unconsolidated subsidiary (included in Nonoperating Income [Expense])
4. Gain or loss on securities when they are a regular part of a company's operations
5. Operations labeled discontinued and reported as a separate item by the company
6. Shipping firms' prior years' operating differential subsidies and estimated profit adjustments; prior years' operating differential subsidies are treated as Nonoperating Income (Expense); the current year's operating differential subsidy is included in Sales (Net); adjustments to estimated profits by shipping companies reporting by this method are ignored

Quarterly This item is not available for banks and utility companies.

Extraordinary Items and Discontinued Operations

Annual data item number	48
Quarterly data item number	26
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1961
Annual position number on Daily Fundamental File	116
Quarterly position number on Daily Fundamental File	185

This item represents extraordinary items and/or discontinued operations.

This item includes:

1. Adjustments applicable to prior years
2. Cumulative effect of accounting changes

3. Flood losses and fire losses
4. Gain/loss on the sale of discontinued operations of foreign companies when reported under an extraordinary item heading
5. Income or loss from operations of a discontinued division
6. Profit or loss on repurchase of debentures
7. Profit or loss on the disposal of a division
8. Tax carry forwards and carry backs

This item excludes:

1. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies
2. Amortization of intangibles (included in Depreciation, Depletion, and Amortization)
3. Discontinued operations reported in the body of the income statement with continuing operations
4. Equity in earnings of an unconsolidated subsidiary (included in Nonoperating Income [Expense])
5. Gain or loss on securities when they are a regular part of a company's operation
6. Shipping firms' prior years operating differential subsidies that are treated as Nonoperating Income (Expense). The current year's operating differential subsidy is included in Sales (Net). Shipping companies' adjustments to estimated profits reported by this method are ignored
7. Special items (unusual and/or nonrecurring items considered special items by the company)

Extraordinary Items and Discontinued Operations (Restated)

Annual data item number	136
Units (companies)	Millions of dollars

This item represents Extraordinary Items and Discontinued Operations restated up to 10 years for acquisitions, discontinued operations and/or accounting changes.

This item is not available for banks.

Quarterly

This item is not available for utility companies.

Extraordinary Items and Discontinued Operations (Statement of Cash Flows)

Annual data item number	124
Quarterly data item number	78
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number on Daily Fundamental File	117
Quarterly position number on Daily Fundamental File	184

This item represents Extraordinary Items/Discontinued Operations, net of the portion not affecting cash (for Source & Use Statements and Cash Flow Statements) or working capital (for Working Capital Statements).

This item includes:

1. Adjustments to Net Income due to Discontinued Operations on the Income Statement
2. Discontinued Operations
3. Discontinued Operations when reported outside of all three sections of the Cash Flow; Operations Activities section total adjusted
4. Extraordinary Items
5. Increase/decrease in assets and/or liabilities of discontinued operations

This item excludes:

1. Extraordinary Items/Discontinued Operations reported above taxes on Income Statement
2. Special items

The item contains a **Combined Figure** data code when:

1. Extraordinary Items and Discontinued Operations are presented in the Use section for companies for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
2. Extraordinary Items and/or Discontinued Operations are presented only in the Investing or Financing Activities sections for Cash Flow Statements (Format Code = 7)

Quarterly This item is not available for banks or utilities.

Quarterly Data reflects year-to-date figures for each quarter.

File Identification Code

Variable data item (Industrial Annual and PDE files)	FILE
Variable data item (COMPUSTAT Business Information Header Records – Company, Segment Source, Products, Customer, Segment Detail, Segment Item Value, Segment NAICS, Segment Geographic Area Codes, Segment Currency Rate files)	COMPY, SEGSRC, PROD, CUST, SEGDTL, SEGITM, SNAICS, SGEOCD & SEGCUR
Company descriptor (Industrial Quarterly File)	FILE IDENTIFICATION CODE
Units	Code
Position number in COMPUSTAT Business Information Header Records	1

This item is a two-digit code that identifies the Compustat North America files on which each company is carried. For example, **01** indicates the Primary Industrial File and **13** indicates the Full-Coverage File; therefore, to select a company from the Primary Industrial File, use the 01 code.

Those subscribing to other Compustat files can use the File Identification Code to match each company with the appropriate Compustat file carrying its fundamental data. The File Identification Codes are specified as follows:

Code	File
01	Primary Industrial File
02	Bank File
03	Tertiary File
04	Supplementary Industrial File
06	Over-the-Counter File
07	Utility File
08	Canadian File
10	Utility Subsidiary (on Utility File)
11	Primary Industrial File and in the S&P Industrial Index
12	Company available on both the Canadian File and a U.S. Industrial file (Canadian file only)
13	Full-Coverage File

The file code variable will also allow an easy reference to all companies in the S&P Industrial Index. This can be accomplished by checking for a file code of 11. All companies having this code will also carry an S&P Industry Index Relative (XREL) code identifying the specific S&P Industry Group in which they are included.

Financing Activities – Net Cash Flow (Statement of Cash Flows)

Annual data item number	313
Quarterly data item number	113
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Quarterly position number on Daily Fundamental File	154

This item represents cash paid or received for all transactions within the Financing Activities section on a Statement of Cash Flows (Format Code = 7).

This item contains a **Not Available** data code for companies that report a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

Increases in cash from financing activities appear as positive numbers. Decreases appear as negative numbers.

This item is not available for banks.

Quarterly Data reflects year-to-date figures for each quarter.

Quarterly This item is not available for utility companies.

Financing Activities – Other (Statement of Cash Flows)

Annual data item number	312
Quarterly data item number	112
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	80
Quarterly position number on Daily Fundamental File	153

This item represents items within the Financing Activities section on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Adjustments relating to capital surplus or retained earnings (when reported separately from capital stock exchanges)
2. Combined components (when reported in the Financing Activities section)
3. Extraordinary items (when reported in the Financing Activities section)
4. Foreign currency exchange effects (when reported in the Financing Activities section)

This item contains a **Not Available** data code for companies that report a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item excludes:

1. Change in debt
2. Change in stock
3. Dividends
4. Long-term and short-term debt items when reported as a combined item

Increases in cash are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks.

Quarterly Data reflects year-to-date figures for each quarter.

Quarterly This item is not available for utility companies.

Fiscal Year-end Month of Data

Variable data item (Industrial Annual, Compustat Business Information – Segment Item Value & Segment Currency Rate file, and PDE files)	FYR
Period descriptor (Industrial Quarterly File)	FISCAL YEAREND MONTH OF DATA
Units	Code
Position number in Compustat Business Information – Segment Item Value file	7
Position number in Compustat Business Information – Segment Currency Rate file	3

This code designates the ending month for each company's accounting year. Fiscal years ending January 1 through May 31 are treated as ending in the prior calendar year. Thus, data for a fiscal year beginning on June 1, 2000, and ending on May 31, 2001 is reported as data year 2000. A fiscal year beginning on July 1, 2000 and ending on June 30, 2001, is reported as data year 2001.

This code is found in the FYR field and designates the month in which each company's accounting year-ends. The possible codes are *01–12*.

Examples:

If fiscal year is January – *01*:

Calendar Date	Data Year	Data Quarter	Fiscal Year Code
April 1999	99	1	01
July 1999	99	2	01
October 1999	99	3	01
January 2000	99	4	01

If fiscal year is June – 06:

Calendar Date	Data Year	Data Quarter	Fiscal Year Code
September 1999	00	1	06
December 1999	00	2	06
March 2000	00	3	06
June 2000	00	4	06

Since companies sometimes change their accounting years, it is possible for there to be different fiscal year codes carried in different periods for the same company.

It should be noted that all industry records carry a fiscal year code of 12.

Foreign Currency Adjustment (Income Account)

Annual data item number	150
Quarterly data item number	34
Units (companies)	Millions of dollars
Annual data availability	1972
Quarterly data availability	First quarter, 1976

This item represents the realized and unrealized foreign exchange gains and/or losses included in the determination of income for the period.

This item is not available for utilities.

Quarterly This item is not available for banks.

Annual & Quarterly footnote code

AC Reflects the adoption of SFAS #52

Format Code (Statement of Cash Flows)

Annual data item number	318
Period descriptor (Industrial Quarterly File)	FORMAT CODE
Units (companies)	Code
Annual data availability	1971

This code represents the format used by a company to report either its Statement of Changes or Statement of Cash Flows.

Code	Description
1	Working Capital Statement (1971 – 1987)
2	Cash Statement Classified by Source and Use of Funds (1971 – 1987)
3	Cash Statement Classified by Activity (1984 forward)
5	Net Liquid Funds/Net Funds Statement Classified by Source and Applications of Funds (1982 – forward) (Canadian File only)

	Code	Description
	7	Statement of Cash Flows (1987 forward; all companies which adopted SFAS #95)
Quarterly		The Cash Statement Classified by Activity (Format Code = 3) may be available prior to 1984 for Canadian companies.

Fortune Industry Code

Annual data item number	278
Units (companies)	Code
Annual data availability	1982

This item is derived from Fortune industry classifications, which are based on data from the U.S. *Office of Management and Budget's* regulatory and statistical analysis branch. A company is classified within a particular industry when 50 percent or more of its revenues are derived from that industry.

The Fortune 500 is a single list combining industrial and service companies, ranked in size by revenues. Prior to 1994, this list was divided into two major categories: the Fortune 500 Industrial and the Fortune 500 Service groups. The former service breakouts will only be available for 1993 and prior periods.

Standard & Poor's uses the following two-digit codes carried to the right of the decimal to identify Fortune industries:

1993 & Prior Years Industry Code and Description	1994 Forward Industry Code and Description
10 – Fortune 500	10 - Fortune 500 (Industrial and Service companies)
40 – Transportation	
49 – Utilities	
53 – Retailing	
60 – Commercial Banking	
61 – Diversified Financial (1984 and prior years)	
61 – Diversified Financial (from 1985 forward)	
62 – Savings Institutions	
63 – Life Insurance	
70 – Diversified Service	

Standard & Poor's follows the majority of companies in the Fortune 500.

This item is reported on a calendar-year basis regardless of the company's fiscal year-end.

Fortune Rank

Annual data item number	279
Units (companies)	Code
Annual data availability	1982

This item represents a numerical ranking of companies by sales, within each Fortune industry listing. Company rankings are identified by numbers 1-500 with a 1 code designating the largest company. Prior to 1994, companies were ranked within each industry listing.

The ranking code is found to the left of the decimal.

This item is reported on a calendar year basis regardless of the company's fiscal year-end.

4-Digit Data Year

Period descriptor (Industrial Quarterly file)	4DTYR
Units	Date

The 4-Digit Data Year represents a 12-month fiscal period for which data is collected. Data years correlate to the fiscal year. For example, the year 1999 appears as the four digits "1999". Because the data year correlates to the fiscal year, data for a company whose fiscal year ends May 31, 1999 appears in DATA YEAR 1998. Please refer to the Fiscal Year definition for additional information.

4-Digit S&P Calendar Year

Variable data item (PDE File)	4YEAR
Units	Date

This item is a four-digit field that represents the calendar year and was implemented in response to potential Y2K issues. For example, the year 1999, would be represented by 1999. The year 2000 would be represented by 2000.

Funds from Operations – Other (Statement of Cash Flows)

Annual data item number	217
Quarterly data item number	81
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number of Daily Fundamental File	81
Quarterly position number on Daily Fundamental File	155

This item represents items not specifically included in another category within the Operations section on a Working Capital Statement (Format Code = 1), or a Cash by Source and Use of Funds Statement (Format Code = 2), or within the Operating Activities section on a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Accretion
2. Amortization of goodwill on unconsolidated subsidiaries
3. Amortization of negative intangibles
4. Depreciation of liability and equity accounts
5. Equity related items when the change affects the Income Statement and not the Balance Sheet
6. Minority interest (reported in operations) if the amount does not tie out to the Balance Sheet change
7. Negative depreciation and amortization costs
8. Prior to 1987, this item included the loss (gain) on sale of property, plant, and equipment reported within the Operations section
9. Provision for losses on accounts receivables
10. Reorganization costs
11. Special items
12. Unrealized gains (losses) on sale of property, plant, and equipment (beginning in 1987)
13. Writedowns, write-offs and impairments in value assets

This item excludes:

1. Cash dividends paid
2. Changes in operating asset (liability) accounts on a Statement of Cash Flows (Format Code = 7)
3. Realized gains (losses) on sale of property, plant, and equipment

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Funds from Operations – Total (Statement of Changes)

Annual data item number	110
Quarterly data item number	82
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984

This item represents adjusted funds received from operations and includes extraordinary items and discontinued operations reported as a source of funds for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item includes:

1. Components of the change in working capital reported in the Operations section when not grouped together or reported as one total
2. Extraordinary Items and Discontinued Operations reported as a source of funds

This item excludes changes in working capital items when reported either as one total or when grouped together either on a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item contains a **Not Available** data code for a company reporting a Statement of Cash Flows (Format Code = 7).

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Gain/Loss After-Tax

Annual data item number	365
Quarterly data item number	246
Annual mnemonic	GLA
Quarterly mnemonic	GLAQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all special items reported after-taxes that corresponds to Gain/Loss.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes amounts included in restructuring.

This item excludes:

1. Impairments of investments
2. Dilution gains/losses

This item contains a **Combined Figure** data code when the company reports an after-tax amount for the special item(s) but a breakout for the Gain/Loss After-tax amount is unavailable.

Gain/Loss Basic EPS Effect

Annual data item number	366
Quarterly data item number	247
Annual mnemonic	GLEPS
Quarterly mnemonic	GLEPSQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all Basic EPS effect items reported that corresponds to Gain/Loss.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes amounts included in restructuring.

This item excludes:

1. Impairments of investments
2. Dilution gains/losses

This item contains a **Combined Figure** data code when the company reports an amount for the special item(s) but a breakout for the Gain/Loss Basic EPS Effect amount is unavailable.

Gain/Loss Diluted EPS Effect

Annual data item number	367
Quarterly data item number	248
Annual mnemonic	GLD
Quarterly mnemonic	GLDQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all Diluted EPS effect items reported that corresponds to Gain/Loss.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes amounts included in restructuring.

This item excludes:

1. Impairments of investments
2. Dilution gains/losses

This item contains a **Combined Figure** data code when the company reports an amount for the special item(s) but a breakout for the Gain/Loss Diluted EPS Effect amount is unavailable.

Gain/Loss Pretax

Annual data item number	364
Quarterly data item number	245
Annual mnemonic	GLP
Quarterly mnemonic	GLPQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all special items reported before taxes that corresponds to Gain/Loss.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes amounts included in restructuring.

This item excludes:

1. Impairments of investments
2. Dilution gains/losses

This item contains a **Combined Figure** data code when the company reports a pretax amount for the special item(s) but a breakout for the Gain/Loss Pretax amount is unavailable.

Gain/Loss on Sale of Property

Annual data item number	392
Quarterly data item number	271
Annual mnemonic	SRET
Quarterly mnemonic	SRETQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item represents the gain or loss on a sale of property as reported on a company's Income Statement.

This items includes:

1. Gain and loss on sale of Real Estate
2. Gain or Loss on sale of Property (other than Personal property)
3. Gain or Loss on disposition of Real Estate and Real Estate Investments
4. Gain on Sale of Investment Properties

This items excludes:

1. Gain/Loss on sale of personal property or property, plant & equipment
2. Gain/Loss on Sale of Securities Available
3. Gain/Loss on marketable securities
4. Gain/Loss on sale of other assets
5. Gain/Loss on discontinued operations

Geographic Area Code (Compustat Business Information Files)

Variable data item (Compustat Business Information – Customer File)	CGEOCD
Units	Code
Position number for Compustat Business Information – Customer File	9

This item is a three-character alpha code that indicates which state, country or region a particular segment pertains to. Geographic Area Codes are presented in combination with Geographic Area Types. An unlimited number of Geographic Area Codes can be assigned for each Segment Type. Each unique combination of Geographic Area Code + Geographic Area Type will have its own segment record. Refer to the Geographic Area Code table in *Chapter 8, Reference*, for the complete list of 3-character alpha Geographic Area Codes (CGEOCD).

Geographic Area Type (Compustat Business Information Files)

Variable data item (Compustat Business Information – Customer File)	CGEOAR
Units	Code
Position number for Compustat Business Information – Customer File	10

This item indicates geographic area type that a segment belongs in. Each segment can have more than one Geographic Area Type associated with it.

The available codes are:

Code	Designation
ISO	ISO Country Code Type
REGION	Region Code Type
STATE	State Code Type

Special CGEOAR code definitions:

ISO (ISO Country Code Type) – These three letter codes are internationally recognized to indicate specific countries. Example: FRA represents France.

REGION (Region Code Type) – These codes are up to 8 letters long and describe broad geographic regions. Example: R_WORLD represents Rest-of-World.

STATE (State Code Type) – These two letter codes are the same as the state postal abbreviations and indicate specific states. Example: CO represents Colorado.

Global Industry Classification Standard – Current

Variable data item (PDE File, Compustat Business Information – Company File)	SPGICX
Units	Code
Position number for Compustat Business Information – Company Files	11
Quarterly position number on Daily Fundamental File	202

The Global Industry Classification Standard is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries. All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

PDE This item is a scalar code that represents a company's current Global Industry Classification Standard (GICS) code on the PDE.

Bus. Info. Files This item is a scalar code representing the segment classification according to the Global Industry Classification Standard (GICS) codes. Each business segment identified with a NAICS code will also be assigned a GICS code. This sector code describes the market segment that the company/segment competes in rather than its manufacturing products or services. For example, pearl farming receives an agricultural NAICS classification, but the competitive market is actually Gems/Jewelry.

Global Industry Classification Standard – Monthly

Variable data item (PDE File)	SPGICM
Units	Code

This item is an eight-digit code that represents a company's Global Industry Classification Standard (GICS) code at month-end.

The Global Industry Classification Standard is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor's and Morgan Stanley Capital International. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries. All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

GICS history for research (inactive) companies is based upon Global Industry Classification Standard – Current. GICS history will be retained only for the month that the company became inactive. For companies that were moved to the Research File prior to June 30, 1999, the GICS code is based upon the SIC and/or NAICS classification at

the month-end that they became inactive. For example, Company ABC was moved to the Research File effective October 31, 1997. The GICS code for this company is based upon its NAICS code at October 31, 1997, which was 333995. This NAICS code correlates to the GICS code 20106020. The GICS code for Company ABC would be 20106020.

Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

Goodwill

Annual data item number	204
Quarterly data item number	234
Quarterly mnemonic	GDWLQ
Units (companies)	Millions of dollars
Annual data availability	1988
Quarterly data availability	First quarter, 2000

This item reflects the unamortized portion of any goodwill presented as a positive long-term asset on the Balance Sheet. It represents the excess of going-concern value over asset value. In acquisition accounting, it represents the excess of cost over equity of an acquired company. *Goodwill* is the value assigned to the name of a business, client relationship, employee morale and other related factors assumed to increase the earnings potential of the business.

This item includes:

1. Excess of cost over net assets of acquired businesses
2. Excess of purchase price over fair market value of assets acquired
3. Goodwill (net of accumulated amortization)
4. Purchased goodwill

This item excludes:

1. Goodwill on unconsolidated subsidiaries
2. Intangible assets not specifically listed as goodwill
3. Negative goodwill
4. Reorganizational value in excess of assets

Goodwill Amortization

Annual data item number	394
Quarterly data item number	275
Annual mnemonic	GDWLAM
Quarterly mnemonic	GDWLAMQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the adjustment to goodwill and other intangible amortization reported by the company that will make the Goodwill Amortization figure consistent with how they reported it in the year that it adopts SFAS #142.

Annual & Quarterly footnote code

GZ	Gross amount of amortization of goodwill collected
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Goodwill Amortization – Note

Annual data item number	395
Quarterly data item number	276
Annual mnemonic	GDWLAMF
Quarterly mnemonic	GDWLAMFQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

Annual & Quarterly footnote code

Code	Description
GZ	Gross amount of amortization of goodwill collected

IPO Date

Data item number (PDE File)	IPO
Units (companies)	Date

This item represents the date of a company's initial public offering.

Identifiable/Total Assets (Compustat Business Information Files)

Variable data item (Compustat Business Information – Segment Item Value File)	AT
Units	Code
Position number for Compustat Business Information – Segment Item Value File	14

This item represents the total assets/liabilities of a company at a point in time. If the company does not report a useable amount, this data item will be left blank.

Impairments of Goodwill After-Tax

Annual data item number	369
Quarterly data item number	250
Annual mnemonic	GDWLIA
Quarterly mnemonic	GDWLIAQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all special items reported after-taxes that corresponds to Impairment of Goodwill.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes:

1. Impairment of goodwill and other intangibles when combined
2. Impairment of unamortized intangibles
3. Positive impairments of goodwill and/or unamortized intangibles that indicate company is reversing part of a previous charge
4. Write-off of goodwill

This item contains a **Combined Figure** data code when the company reports an after-tax amount for the special item(s) but a breakout for the Impairment of Goodwill After-tax amount is unavailable.

Annual & Quarterly footnote code

AC Reflects an accounting change

Impairments of Goodwill Basic EPS Effect

Annual data item number	370
Quarterly data item number	251
Annual mnemonic	GDWLIEPS
Quarterly mnemonic	GDWLEPSQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all basic EPS effect items reported that corresponds to Impairment of Goodwill.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes:

1. Impairment of goodwill and other intangibles when combined
2. Impairment of unamortized intangibles
3. Positive impairments of goodwill and/or unamortized intangibles that indicate company is reversing part of a previous charge
4. Write-off of goodwill

This item contains a **Combined Figure** data code when the company reports an amount for the special item(s) but a breakout for the Impairment of Goodwill Basic EPS Effect amount is unavailable.

Impairments of Goodwill Diluted EPS Effect

Annual data item number	371
Quarterly data item number	252
Annual mnemonic	GDWLID
Quarterly mnemonic	GDWLIDQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all Diluted EPS effect items reported that corresponds to Impairment of Goodwill.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expense/losses are negative.

This item includes:

1. Impairment of goodwill and other intangibles when combined
2. Impairment of unamortized intangibles
3. Positive impairments of goodwill and/or unamortized intangibles that indicate company is reversing part of a previous charge
4. Write-off of goodwill

This item contains a **Combined Figure** data code when the company reports an amount for the special item(s) but a breakout for the Impairment of Goodwill Diluted EPS Effect amount is unavailable.

Impairments of Goodwill Pretax

Annual data item number	368
Quarterly data item number	249
Annual mnemonic	GDWLIP
Quarterly mnemonic	GDWLIPQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all special items reported before taxes that corresponds to Impairment of Goodwill.

This item includes:

1. Impairment of unamortized intangibles
2. Impairment of goodwill and other intangibles when combined
3. Positive impairments of goodwill and/or unamortized intangibles if reported as such
4. Write-off of goodwill

This item contains a **Combined Figure** data code when the company reports a pretax amount for the special item(s) but a breakout for the Impairment of Goodwill Pretax amount is unavailable.

Annual & Quarterly footnote code

AC	Reflects an accounting change
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Implied Option Expense

Annual data item number	399
Annual mnemonic	XINTOPT
Annual data availability	2000

This item represents the decrease in net income attributable to the added expense of stock-based compensation, such as stock options, restricted stock, stock appreciation rights and stock purchase plans, that is not fully recognized on the Income Statement. Implied Option Expense is an after-tax value.

Stock options granted with a strike price greater than or equal to the current stock price are not recognized as a current period expense using the "intrinsic value" methodology for GAAP. Companies that do not record an options expense based on this methodology also report pro-forma earnings accounting for options as a period expense using the "fair value" method (based on Black-Scholes) footnoted in the annual report. Implied Option Expense represents an amount that is not expensed, but that would have been reflected if the company had reported under the fair value method.

In utilizing the Standard & Poor's Core Earnings methodology, the option value is typically the same as the Implied Option Expense value. In those rare circumstances in which pro forma net income is greater than net income, the Implied Options Expense becomes an income and thus would display a negative value for Implied Option Expense. The Standard & Poor's Core Earnings calculation does not give credit for any option income, instead it treats the value as a zero.

In Process Research & Development Expense

Annual data item number	388
Quarterly data item number	274
Annual mnemonic	RDIP
Quarterly mnemonic	RDIPQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item represents the portion of R&D considered to be "purchased" and written off immediately upon acquisition if the R&D items are deemed not to have an alternative use.

This item includes purchased technology.

Income Before Extraordinary Items

Annual data item number	18
Quarterly data item number	8
Variable data item (Business Information – Segment Item Value File)	IB
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1961
Position number for annual data in Daily Fundamental File	14
Position number for quarterly data in Daily Fundamental File	37
Position number in Business Information – Segment Item Value File	36

This item represents the income of a company after all expenses, including special items, income taxes, and minority interest – but before provisions for common and/or preferred dividends. This item does not reflect discontinued operations or extraordinary items presented after taxes.

This item includes (when reported below taxes):

1. After tax adjustments for net income for the “purchase” portion of net income of “part-pooled” companies
2. Amortization of intangibles
3. Equity in earnings of unconsolidated subsidiaries
4. Gain or loss on the sale of securities when they are a regular part of a company’s operations
5. Shipping companies’ operating differential subsidies (current and prior years)

This item, for banks, includes net profit or loss on securities sold or redeemed after applicable deductions for tax and minority interest.

Annual & Quarterly footnote codes

AC	Reflects an accounting change
AU	Combination of AC and US, GP and US or GI and US (Canadian File)
GI	Combination of AC and GP
GP	Some or all data is pro forma
US	Company reports in U.S. Dollars (Canadian File)

Income Before Extraordinary Items (Statement of Cash Flows)

Annual data item number	123
Quarterly data item number	76
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number on Daily Fundamental File	83
Quarterly position number on Daily Fundamental File	157

This item represents the income of a company after all expenses, including special items, income taxes, and minority interest, but before provisions for either common and/or preferred dividends and before extraordinary items and discontinued operations.

Quarterly This item is not available for banks or utilities.

Quarterly Data reflects year-to-date figures for each quarter.

Income Before Extraordinary Items (Restated)

Annual data item number	118
Units (companies)	Millions of dollars

This item represents Income Before Extraordinary Items restated up to 10 years for acquisitions, discontinued operations and/or accounting changes and is **as reported** by the company.

This item, for banks, includes net profit or loss on securities sold or redeemed after applicable deductions for tax and minority interest.

This item is not available for utilities.

Income Before Extraordinary Items – Adjusted for Common Stock Equivalents – Dollar Savings

Annual data item number	20
Quarterly data item number	10
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1966
Annual position number on Daily Fundamental File	80
Quarterly position number on Daily Fundamental File	156

This item represents net income after preferred dividend requirements and adjusted for any dollar savings due to common stock equivalents but before extraordinary items and discontinued operations as outlined in Accounting Principles Board Opinion No. 15.

The adjustments for dollar savings due to common stock equivalents include:

1. Interest (after application of the tax rate) saved from retirement of debt or earned from investments made with the proceeds from conversion of options and warrants identified as common stock equivalents

2. Interest expense (after application of the tax rate) paid on convertible debt identified as common stock equivalents
3. Preferred dividends on convertible preferred stock identified as common stock equivalents

Quarterly This item, on a preliminary basis, may be obtained by multiplying per-share earnings **as reported** by the number of shares **as reported** (which may be average shares).

Annual & Quarterly footnote code

BZ	Includes effect of conversion of preferred stock and/or convertible debt
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Income Before Extraordinary Items – Available for Common

Annual data item number	237
Quarterly data item number	25
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1966

This item represents income after preferred dividend requirements, but before adding savings due to common stock equivalents and before extraordinary items and discontinued operations.

The preferred dividend requirements used in this calculation will normally be the same as the preferred dividends declared.

1. If more or less than one quarterly preferred dividend is declared in one quarter (where preferred dividends are normally declared quarterly), then either preferred dividend requirements or actual preferred dividends paid will be used, depending on the method used by the company in reporting
2. If all convertible preferred stock is converted into common during the year, preferred dividends are deducted only for that portion of the year in which the stock was outstanding
3. If the pooling of interest method was used to account for a merger, preferred dividends of the acquired company are included. If preferred stock was exchanged for common stock of the acquiring company, preferred dividends of the merger company are treated as common dividends.

On a preliminary basis, this item may be obtained by subtracting the latest reported dividend requirements on preferred shares outstanding from net income.

Income Tax Refund

Annual data item number	161
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the amount due from the Internal Revenue Service because of overpayment of taxes or the results of auditing previous years' taxes.

This item includes:

1. Income tax refund claims
2. Income taxes receivable
3. Recoverable income taxes
4. Refundable taxes on income
5. Taxes recoverable or refundable on discontinued operations

This item excludes:

1. Deferred or prepaid taxes (included in Current Assets – Other)
2. Future income tax benefits (included in Current Assets – Other)

Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)

Annual data item number	305
Quarterly data item number	106
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	111
Quarterly position number on Daily Fundamental File	179

This item represents increases or decreases in accrued income taxes **as reported** in the Operating Activities section on a Statement of Cash Flows (Format Code = 7).

This item includes increase (decrease) in:

1. Accrued taxes when a separate accrued income tax number is not reported
2. Deferred taxes if combined with accrued income taxes and no breakout is available
3. Items included by Standard & Poor's in the Balance Sheet data item, Income Taxes Payable
4. Long-term income taxes payable

This item excludes increase (decrease) in:

1. Accrued taxes when a separate accrued income tax number is reported
2. Deferred taxes (current or long-term unless the deferred portion cannot be separated from taxes payable in the current year)
3. Income tax expense (benefit), receivable/refundable, or a net number
4. Income taxes paid

This item contains a **Not Available** data code for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item contains a **Combined Figure** data code when:

1. Accrued income taxes are reported outside the Indirect Operating Activities section
2. Changes in accrued income taxes are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year
3. Some or all changes in accrued income taxes are combined with another asset or liability change within the Indirect Operating Activities section

Increases in accrued income taxes are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Income Taxes – Federal Current

Annual data item number	63
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents the current amount of taxes payable to the domestic federal government and is net of investment tax credits.

This item includes:

1. DISC (Domestic International Sales Corporation) taxes (when included with current income taxes)
2. Effect of flow-through Investment Tax Credit
3. Foreign companies' taxes payable to their governments
4. Investment Tax Credit recapture when presented separately
5. Territorial income taxes (such as, Puerto Rico)
6. Utilized portion of alternative minimum tax

This item excludes:

1. Any federal tax provision that is clearly not current or deferred (included in Income Taxes – Other)
2. Net investment tax credit when the amortized method is used

This data item is not applicable to real estate investment trust companies.

This item is not broken out separately for banks or property and casualty companies, but is included in Income Taxes – Total.

Annual footnote code

TN Federal, Foreign, State and Other Income Taxes not classified by current and deferred

Income Taxes – Foreign Current

Annual data item number	64
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents the current amount of income taxes payable to foreign governments.

This item excludes deferred taxes.

This item represents foreign companies' current income taxes payable to governments outside their country.

This data item is not applicable to real estate investment trust companies.

This item is not broken out separately for banks, utilities, or property and casualty companies, but it is included in Income Taxes – Total.

Annual footnote code

TN Federal, Foreign, State, and Other Income Taxes not classified by current and deferred

Income Taxes – Other

Annual data item number	211
Units (companies)	Millions of dollars
Annual data availability	1984

This item represents the residual effects of adjustments made to the total income tax figure that should be excluded from the income tax components

This item includes:

1. Effect of an accounting change for DISCs (Domestic International Sales Corp) when presented separately
2. Provision for income taxes applicable to a carry forward tax loss for companies that have not adopted SFAS #96
3. Provision for taxes relating to minority interest
4. Provision for taxes that are neither current nor deferred
5. Shipping companies' tax benefit of Safe Harbor leases (unless specifically included in deferred taxes by the company).
6. Tax benefit of stock options reported separately
7. Valuation allowance reported separately in income tax breakout

This item excludes:

1. Effect of an accounting change for DISCs when included with another component of income taxes
2. Income taxes from discontinued operations
3. Investment tax credits

4. Provision for income taxes applicable to a carry forward tax loss for companies that have adopted SFAS #96
5. Residuals due to rounding

This item is not available for banks.

Annual footnote code

TN	Federal, Foreign, State and Other Income Taxes not classified by current and deferred
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Income Taxes – State Current

Annual data item number	173
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents the current amount of income taxes payable to state and local governments.

This item includes:

1. Local income taxes
2. “State and other” when reported together
3. Territorial income taxes (e.g. Puerto Rico)

This item excludes:

1. State income taxes classified as Cost of Goods Sold or Selling, General and Administrative
2. “Other income taxes” when presented separately

This item is not broken out separately for banks, property and casualty, or Canadian companies, but is included in Income Taxes – Total.

Annual footnote code

TN	Federal, Foreign, State and Other Income Taxes not classified by current and deferred
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Income Taxes – Total

Annual data item number	16
Quarterly data item number	6
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1961
Annual position number on Daily Fundamental File	128
Quarterly position number on Daily Fundamental File	199

This item represents all income taxes imposed by federal, state, and foreign governments.

This item includes:

1. Charges equivalent to investment tax credit
2. Charges in lieu of income taxes
3. Deferred income taxes
4. Federal income taxes
5. Foreign income taxes
6. Income taxes on dividends or earnings of unconsolidated subsidiaries
7. Other income taxes
8. State income taxes
9. Territorial income taxes
10. Non-recurring income taxes

This item excludes:

1. Franchise taxes (included in Cost of Goods Sold)
2. Other taxes (included in Cost of Goods Sold)
3. Prior year's tax adjustments (included in Special Items)
4. State income taxes included in Selling, General and Administrative by the company
5. Tax carry backs and tax carry forwards appearing after Income Before Extraordinary Items (included in Extraordinary Items)

This item is not applicable to real estate investment trust companies, limited partnerships, and/or S-Corporations.

Quarterly

This item is not applicable to real estate investment trust companies, limited partnerships, and/or S-Corporations.

Quarterly

A tax included in the first three quarters of income taxes which should be excluded by definition (such as, it is included because its amount cannot be identified) is also included in fourth quarter. All four quarters will be footnoted.

Annual & Quarterly footnote codes

AC	Reflects an accounting change
BH	Includes/excludes other taxes
FP	Combination of AC and BH

Income Taxes – Total (Restated)

Annual data item number	135
Units (companies)	Millions of dollars

This item represents Income Taxes – Total restated up to 10 years for acquisitions, discontinued operations and/or accounting changes.

Income Taxes Paid (Statement of Cash Flows)

Annual data item number	317
Quarterly data item number	116
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	115
Quarterly position number on Daily Fundamental File	182

This item represents cash payments for income taxes to federal, state, local, and foreign governments.

This item includes:

1. Cash paid for income taxes applicable to both current and prior years
2. Net income taxes paid even if a negative number (if a gross figure is reported, income tax refunds will be netted against it)

This item excludes:

1. Changes in deferred taxes reported on the Income Statement or Balance Sheet
2. Income tax expense

This item contains a **Not Available** data code for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item contains a **Not Available** data code on a Statement of Cash Flows when:

1. A company uses the direct method for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not presented on the face of the statement or in the notes

Quarterly Data reflects year-to-date figures for each quarter.

Income Taxes Payable

Annual data item number	71
Quarterly data item number	47
Units (companies)	Millions of dollars
Annual data availability	1963
Quarterly data availability	First quarter, 1967
Annual position number on Daily Fundamental File	114
Quarterly position number on Daily Fundamental File	183

This item represents the accrued tax liability on income due within one year of the Balance Sheet date.

This item includes:

1. Accrued taxes and/or taxes payable, with BH footnote
2. Alternative minimum taxes payable, with BH footnote
3. State and local taxes not classified by type, with BH footnote

This item excludes:

1. Accrued taxes when a separate income tax number is available
2. Deferred taxes (included in Current Liabilities – Other)
3. Other taxes (included in Current Liabilities – Other)
4. State and local taxes when a separate income tax number is available

This item is not available for real estate investment trust companies.

Quarterly

This item is not available for banks.

Annual & Quarterly footnote code

BH Includes other taxes

Incorporation ISO Country Code (Compustat Business Information Files)

Variable data item (Compustat Business Information – Company files)	INCORP
Company descriptors (Industrial Quarterly File)	INCORPORATION CODE – FOREIGN and INCORPORATION CODE – STATE
Units	Code
Position number in Compustat Business Information – Company files	9

Incorporation Code – Foreign indicates the country in which a company is incorporated. Incorporation Code – State indicates a particular state or territory in the United States in which a company is incorporated. Any foreign company will contain a ‘99’ in this field. Foreign and state incorporation codes appear in separate fields on the industrial quarterly format. Refer to *Chapter 8, Reference*, of this manual for a complete listing of the Incorporation Codes.

Increase in Investments (Statement of Cash Flows)

Annual data item number	113
Quarterly data item number	91
Units (companies)	Millions of dollars
Annual data availability	1971
Annual position number on Daily Fundamental File	91
Quarterly position number on Daily Fundamental File	162

This item represents funds used to increase a company’s long-term investments.

This item includes:

1. Current receivables when combined with long-term receivables
2. Increase in investments in unconsolidated subsidiaries and joint ventures
3. Increase in long-term receivables and advances to affiliates
4. Long-term investments combined with short-term investments
5. Sale of property held for sale when included as an investment on the Balance Sheet

This item excludes:

1. Additional investment in a company if the company is consolidated
2. Changes in notes receivable relating to shareholders' equity
3. Change in restricted cash, when restricted cash is both a shorth-term and a long-term asset on the Balance Sheet, but the Cash Flow Statement has only one number for the Change in Restricted Cash
4. Current receivables when reported as a separate line item
5. Notes receivable from employees or officers

This item contains a **Combined Figure** data code when:

1. Decrease in investments is reported net of increase in investments
2. Increase in Investments is combined with another item either within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)
3. Increase in Investments is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)

This item may include current receivables when a company reports an unclassified Balance Sheet.

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Industry Name

Variable data item (Industrial Annual and PDE files)	INAME
Company Descriptor (Industrial Quarterly File)	INAME

This item is the Standard Industrial Classification code description for the company.

Intangibles

Annual data item number	33
Units (companies)	Millions of dollars
Annual data availability	1950
Position number on Daily Fundamental File	84

This item represents the net value of intangible assets. Intangibles are assets that have no physical existence in themselves, but represent rights to enjoy some privilege.

This item includes:

1. Blueprints or building designs
2. Client lists
3. Computer software patent costs
4. Contract rights Costs associated with approved patents
5. Copyrights
6. Covenants not to compete
7. Design costs
8. Distribution rights and agreements
9. Easements (gas rights, mineral rights, water rights)
10. Engineering drawings
11. Excess of cost or premium of acquisition (except on unconsolidated subsidiaries)
12. Favorable leases, beneficial lease rights, and leasehold interest advantages
13. Franchises and franchise fees
14. Film license rights (except for radio and television broadcasters)
15. Goodwill (except on unconsolidated subsidiaries)
16. Import quotas
17. Intangible pension assets
18. Leases and lease acquisition costs (when company is the lessee)
19. Leasehold expense (when company is the lessee)
20. Licenses, (except software licenses)
21. Operating rights
22. Organizational expense
23. Patent costs (excluding pending patent costs)
24. Publication rights
25. Reorganization value in excess of amounts allocated to identifiable assets
26. Subscription lists

27. Trademarks and tradenames
28. Transportation companies' route acquisition costs

This item excludes:

1. Contracts (included in Assets – Other – Excluding Deferred Charges)
2. Costs associated with pending patents
3. Deferred charges (included in Deferred Charges)
4. Deferred financing costs (included in Deferred Charges)
5. Film development costs (included in Property, Plant, and Equipment – Total [Net])
6. Goodwill on unconsolidated subsidiaries (included in Investments and Advances – Equity Method)
7. Intangibles included in property, plant, and equipment by the company
8. Negative intangibles
9. Preopening expenses (included in Deferred Charges)
10. Long-term prepaid expenses (included in Deferred Charges)
11. Software, software costs or software licenses (included in Assets – Other – Excluding Deferred Charges)
12. Start-up costs (included in Deferred Charges)
13. Timber rights for forestry and paper companies
14. Unamortized debt discount and expense (included in Deferred Charges)
15. Unamortized research and development expense (included in Deferred Charges)

Intangibles – Other

Annual data item number	352
Quarterly data item number	235
Annual mnemonic	INTANO
Quarterly mnemonic	INTANOQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item includes all intangible assets except for goodwill. Intangibles are assets having no physical existence in themselves, but represent rights to enjoy some privilege. These rights have a monetary value to the company.

This item includes:

1. Blueprints or building designs
2. Client lists
3. Computer software patents

4. Contract rights
5. Copyrights
6. Covenants not to compete
7. Design costs
8. Distribution rights and agreements
9. Easements: gas rights, mineral rights, water rights
10. Engineering drawings
11. Excess of cost or premium of acquisition (Goodwill), except on unconsolidated subsidiaries
12. Favorable leases, beneficial lease rights, and leasehold interest advantages
13. Film license rights - except for radio and TV broadcasters
14. Franchises, franchise fees and repurchased franchise rights
15. Intellectual property
16. Leases and lease acquisition costs, when the company is the lessee
17. Leasehold expense, when the company is the lessee
18. Licenses, except for software licenses
19. Management/advisory contracts for Finance companies
20. Offsetting intangible pension asset account
21. Offsetting unrecognized postretirement benefit obligation assets.
22. Operating rights
23. Options to purchase low-power TV rights for Broadcasting/Television companies
24. Organizational expense
25. Patent costs, except when specifically reported to be costs of pending patents
26. Publication rights
27. Reorganization Value in Excess of Amounts Allocable to Identifiable Assets.
28. Route acquisition costs for transportation companies
29. Route gates and landing slots for airlines
30. Subscription lists
31. Technology and technological know-how
32. Trademarks and trade names

This item excludes:

1. Goodwill
2. Contracts (included in Other Assets)
3. Costs of pending patents (included in Deferred Charges)

4. Deferred charges
5. Deferred financing costs (included in Deferred Charges)
6. Film development costs (included in Net Property, Plant & Equipment)
7. Goodwill on unconsolidated subsidiaries (included in Investments & Advances – Equity)
8. Intangibles included in PP&E by the company on Schedule V or on the Balance Sheet (included in Property, Plant & Equipment)
9. Long-term prepaid expenses (included in Deferred Charges)
10. Negative intangibles (included in Other Assets)
11. Pre-opening expenses (included in Other Assets)
12. Software, software costs (included in Other Assets)
13. Software licenses (included in Other Assets)
14. Start-up costs (included in Deferred Charges)
15. Timber Rights for Forestry and Paper companies (included in Net Property, Plant & Equipment)
16. Unamortized debt discount and expense (included in Deferred Charges)
17. Unamortized research and development expense (included in Other Assets)

Interest Capitalized

Annual data item number	147
Units (companies)	Millions of dollars
Annual data availability	1975

This item represents interest charges deferred to the company's property and equipment account, amortized over the life of related assets.

This item includes:

1. "Allowance for Funds Used During Construction" (AFUDC)
2. Interest capitalized in the current year

This item excludes amortization of interest capitalized in previous years

This item is not available for banks.

Interest Capitalized – Net Income Effect

Annual data item number	239
Units (companies)	Millions of dollars
Annual data availability	1975

This item represents the net effect on Net Income of capitalizing current year's interest and amortizing prior year's capitalized interest.

This item is not available for banks or utilities.

Interest Expense

Annual data item number	15
Quarterly data item number	22
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1967
Annual position number on Daily Fundamental File	129
Quarterly position number on Daily Fundamental File	200

This item represents the periodic expense of securing short- and long-term debt. When possible, a gross figure is presented (that is, if Interest Expense is reported net by the company, Standard & Poor's adds back interest income and interest capitalized to arrive at a gross figure).

This item includes:

1. Amortization of debt discount or premium
2. Amortization of debt issuance expense
3. Amortization of deferred financing costs
4. Discount on the sale of receivables of finance subsidiaries
5. Expenses related to the issuance of debt (underwriting fees, brokerage costs, and advertising costs)
6. Factoring charges (unless included in Cost of Goods Sold or Selling, General, and Administrative Expense)
7. Financing charges
8. Interest expense on both short- and long-term debt
9. Interest expense on deferred compensation
10. Interest on tax settlements (when included with other interest expense)
11. Non-debt interest expense when it is not a special item
12. Underwriting fees on debt

This item excludes:

1. Interest income
2. Interest on tax settlements (when reported separately from other interest expense) (included in Special Items)

Quarterly

Interest expense is net of interest income for companies that do not report interest expense separately on a quarterly basis. We present all four quarters consistently and footnote the item.

Annual & Quarterly footnote codes

AC	Reflects an accounting change
GA	Estimated (beginning with 1972, Standard & Poor's no longer estimate interest expense)
QA	Net of either interest income, interest capitalized or both, and/or not a complete interest expense amount
WA	Combination of AC and QA

Interest Expense (Restated)

Annual data item number	134
Units (companies)	Millions of dollars

This item represents Interest Expense restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is **as reported** from summary presentations.

Due to company presentation, this item may differ from historical Interest Expense.

Interest Expense (Restated) may be reported net of interest income and/or net of interest capitalized.

Interest Expense – Total (Financial Services)

Annual data item number	339
Quarterly data item number	70
Units	Millions
Annual data availability	1961
Quarterly data availability	First quarter, 1970

This item represents the interest expense on deposits, long term debt, and all other borrowings.

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (such as underwriting fees, brokerage costs, and advertising costs)
3. Discount on the sale of receivables
4. Finance charges relating to finance leases
5. Financing charges
6. Interest on customer advances
7. Total interest and related expense

This item excludes:

1. Interest and related income
2. Interest capitalized

Interest Expense on Long-Term Debt

Annual data item number	101
Units (companies)	Millions of dollars
Annual data availability	1975

This item represents the gross amount of interest expense specifically applicable to long-term debt.

This item includes:

1. Amortization of debt discount or premium
2. Capitalized interest if included in interest expense on Income Statement
3. Financing charges on long-term debt
4. Interest expense on refinanced short-term debt
5. Long-term debt issuance expense
6. Underwriting fees on long-term debt

This item excludes interest reported as being principally on long-term debt.

Interest Income

Annual data item number	62
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the revenue received from interest-bearing obligations held by the company (included in Nonoperating Income [Expense]) on quarterly file.

This item excludes:

1. Capitalized interest
2. Dividend income
3. Interest charged to construction (utilities)

This item contains a **Combined Figure** data code when it is combined with one or more of the following data items:

1. Interest expense
2. Investment income
3. Non-operating income/expense
4. Non-operating income/expense – excluding interest income
5. Sales (net)

This item is not available for banks.

Interest Income – Total (Financial Services)

Annual data item number	321
Quarterly data item number	29
Units	Millions of dollars
Annual data availability	1961
Quarterly data availability	First quarter, 1993

This item represents the revenue received from all earning assets.

This item includes interest and dividends from earning assets.

This item excludes interest and dividend income from unconsolidated subsidiary/affiliate.

Interest Paid – Net (Statement of Cash Flows)

Annual data item number	315
Quarterly data item number	115
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	85
Quarterly position number on Daily Fundamental File	158

This item represents cash payments to finance short- and long-term debt **as reported** by companies that have adopted SFAS #95. This item is net of capitalized interest.

This item excludes:

1. Accrued interest
2. Capitalized interest
3. Interest expense
4. Interest received, when a separate number is reported

This item contains a **Not Available** data code for companies that report a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item contains a **Not Available** data code on a Statement of Cash Flows when interest paid is not reported on the statement or in the notes

This item contains a **Combined Figure** data code on a Statement of Cash Flows when a company uses the direct method for reporting its Statement of Cash Flows and interest cannot be separated from other payments or receipts

Quarterly

Data reflects year-to-date figures for each quarter.

Inventories – Finished Goods

Annual data item number	78
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents manufactured goods ready for sale.

This item includes:

1. Consignment inventory
2. Demonstration inventory that is clearly a finished good
3. Merchandise in transit to customers.

This item excludes inventory valuations unless it is an allowance for slow moving, obsolete, or surplus inventory.

This item is not available for banks, utilities, finance, real estate investment trust or savings and loan companies.

Inventories – LIFO Reserve

Annual data item number	240
Units (companies)	Millions of dollars
Annual data availability	1975

This item represents the change in the dollar amount of inventory when valued on a method other than LIFO (last-in, first-out).

This item is not available for banks or utilities companies.

Inventories – Other

Annual data item number	186
Units (companies)	Millions of dollars
Annual data availability	1984

This item represents the amount of inventory that cannot be categorized as raw materials work in process, or finished goods.

This item includes:

1. Adjustments for LIFO reserves
2. Demonstration inventory unless it clearly belongs in one of the other inventory components
3. Inventory valuation unless a valuation allowance for slow-moving, obsolete, or surplus inventory
4. Purchased parts held for resale

This item excludes:

1. Allowance for slow moving, obsolete, or surplus inventory (included in Inventories – Finished Goods)
2. Progress payments (included in Inventories – Work in Process)
3. Residuals due to rounding

This item is not available for banks or utilities companies.

Inventories – Raw Materials

Annual data item number	76
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents those industrial goods used in manufacturing. These materials are still in a natural or unmanufactured state except for the processing incidental to their preparation, packaging, or transportation. They are that part of a company's inventory that has been purchased for use in manufacturing the products (finished goods) of the company.

This item includes:

1. Advances and/or deposits on material purchases
2. Bottles, cases, kegs, and other reusable containers
3. Parts and spare parts
4. Supplies (when listed with other useable inventory components)

This item excludes:

1. Purchased parts held for resale
2. Supplies when they are the only inventory component listed

This item is not available for banks, utilities, finance, savings and loan or real estate investment trust companies.

Inventories – Total

Annual data item number	3
Quarterly data item number	38
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number on Daily Fundamental File	87
Quarterly position number on Daily Fundamental File	160

This item represents merchandise bought for resale and materials and supplies purchased for use in production of revenue.

This item includes:

1. Advance manufacturing costs
2. Advance payments from customers
3. Agricultural companies' advances to planters (when reported in the Current Assets section)
4. Agricultural companies' growing crops (when reported in the Current Assets section)

5. Banks and savings and loans' assets held for sale and other real estate owned
Bottles, cases, and kegs (when reported in the Current Assets section)
6. Brokerage firms' securities and commodities
7. Bullion
8. Contracts in progress (costs in excess of related billing on completed contracts)
9. Deposits and advances on material purchases
10. Distillers' storage charges
11. Lumber companies' short-term timber leases
12. Merchandise in transit
13. Mining companies' supplies (when reported separately from other inventories)
14. Motion picture companies' advances to other producers
15. Motion picture companies' film costs and distribution rights
16. Parts; spare parts
17. Real estate companies' land purchase option deposits, land held for development, and completed homes and developed land for sale to customers (when reported in the Current Assets section) and construction in progress
18. Rental companies' rental vehicles or equipment
19. Supplies and materials (when included in inventory)
20. Tools (when reported in the Current Assets section)
21. Unbilled revenue related to long-term contracts if accounted for using the Fixed Price Method of accounting
22. Work in process and advances to subcontractors (net of progress payments)

This item excludes:

1. Contract billings and expensed contracts (included in Receivables – Trade)
2. Real estate companies' land purchase option deposits, land held for development, and completed homes and developed land for sale to customers (when reported outside the Current Assets section) (included in Property, Plant, and Equipment – Total [Net])
3. Supplies (when reported separately from inventory) (included in Prepaid Expense)
4. Trucking companies' tires (included in Prepaid Expense)
5. Unbilled shipments received by customers (included in Receivables – Trade)

Quarterly

This item is not available for banks.

Inventories – Work in Process

Annual data item number	77
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents inventory consisting of partially manufactured goods. The raw materials have been partially processed, but the product (finished goods) is not complete or ready for sale.

This item is reduced by progress payments made by customers.

This item includes:

1. Advance manufacturing costs
2. Distillers' bulk whiskey
3. Contracts in progress or costs in excess of related billings
4. Unbilled costs
5. Unbilled contract revenue related to long-term contracts

This item is not available for banks, utilities, property and casualty, real estate investment trust, finance, or savings and loan companies.

Inventory – Decrease (Increase) (Statement of Cash Flows)

Annual data item number	303
Quarterly data item number	104
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	86
Quarterly position number on Daily Fundamental File	159

This item represents increases or decreases in inventories **as reported** in the Operating Activities section on a Statement of Cash Flows (Format Code = 7). It relates to changes in inventories on the Balance Sheet.

This item includes increases and decreases in:

1. All current assets classified by Standard & Poor's as inventories
2. Contracts in progress and costs in excess of related billings when included in inventories on the Balance Sheet
3. Long-term inventories when included by the company in the Operating Activities section

This item excludes increases and decreases in long-term inventories when included by the company in the Investing Activities section.

This item contains a **Not Available** data code for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item contains a **Combined Figure** data code when:

1. Changes in inventory are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year
2. The change in inventories is reported outside the Operating Activities section within the Statement of Cash Flows
3. This item is combined with another asset or liability in the Operating Activities section (figure is included in Assets and Liabilities – Other [Net Change])

Increases in inventories are presented as negative numbers. Decreases are presented as positive numbers.

This item is not available for banks, life insurance, or property and casualty companies.

Quarterly

This item is not available for utility companies.

Quarterly

Data reflects year-to-date figures for each quarter.

Inventory Valuation Method

Annual data item number	59
Units (companies)	Code
Annual data availability	1950

This item represents the method(s) used by a company to value its inventory. The following codes are used:

Code	Description
0	No Inventory
1	First In, First Out (FIFO)
2	Last In, First Out (LIFO)
3	Specific Identification
4	Average Cost
5	Retail Method (See note below)
6	Standard Cost
7	Current or Replacement Cost
9	Not Reported

Beginning in 1970, if a company uses more than one valuation method, one code will appear in each of up to four elements for this item. If reported by the company, the methods are listed in order of relative amounts of inventory valued by each method.

Prior to 1972, the method, which valued the majority of the inventory, was used.

This item is not available for banks, utilities, savings and loan, or real estate investment trust companies.

Note: The retail method may be described as a way of applying cost percentages to related selling prices. The descriptive method will appear first, then the retail code. For example, “valued by the retail method of FIFO” would appear as 15.000.

Invested Capital – Total

Annual data item number	37
Quarterly data item number	62
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1972

This item represents the sum of:

1. Common Equity – Total
2. Long-Term Debt – Total
3. Minority Interest (Balance Sheet)
4. Preferred Stock – Total

This item may include the current portion of long-term debt when long-term debt is footnoted indicating long-term debt includes the current portion.

This item excludes:

1. Deferred income tax reserve
2. Investment tax credit

Investing Activities – Net Cash Flow (Statement of Cash Flows)

Annual data item number	311
Quarterly data item number	111
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	92
Quarterly position number on Daily Fundamental File	163

This item represents cash received or paid for all transactions classified as investing activities on a Statement of Cash Flows (Format Code = 7).

This item excludes:

1. Dividends from unconsolidated subsidiaries
2. Dividends paid

Increases in cash are presented as positive numbers. Decreases in cash are presented as negative numbers.

This item contains a **Not Available** data code for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Investing Activities – Other (Statement of Cash Flows)

Annual data item number	310
Quarterly data item number	110
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	88
Quarterly position number on Daily Fundamental File	161

This item represents miscellaneous items within the Investing Activities section on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Amounts associated with “deconsolidation of a subsidiary”
2. Combined investing activities
3. Deposits on property, plant, and equipment
4. Foreign currency exchange effects within the Investing Activities section
5. Notes receivable from employees or officers
6. Proceeds from sale of assets other than fixed assets or investments
7. Return of capital from equity investees

This item excludes:

1. Changes in investing activities reported outside the Investing Activities section
2. Net change in investments
3. Net change in property, plant, and equipment

Increases in investing activities are presented as positive numbers. Decreases are presented as negative numbers.

This item contains a **Not Available** data code for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Investment Tax Credit (Balance Sheet)

Annual data item number	208
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents accumulated tax deferrals of investment tax credits generated by new capital investments.

This data item is not available for banks or real estate investment trust companies.

Investment Tax Credit (Income Account)

Annual data item number	51
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the portion of tax savings that reduced the current year's tax liability. The flow through method reduces income taxes by the entire amount of the credits allowed in the year the asset is placed into service. The deferral/amortized method creates/increases a deferred credit account on the Balance Sheet by an amount initially equal to the entire amount of the credit allowed.

This item includes:

1. Amortization of deferred or prior years' investment tax credit
2. Current year's portion of utilized investment tax credit
3. Energy tax credits
4. Incentive tax credits
5. Investment tax credit carry forwards from prior years utilized in the current year
6. Job development credits
7. New job credits
8. Research and development tax credits
9. Section 29 Oil and Gas Tax Credit
10. State Investment Tax Credits
11. Target Job Tax Credits
12. TRASOP (Tax Reduction Act Stock Ownership Plan) or ESOP (Employee Stock Ownership Plan) credits
13. WIN credits

This item excludes:

1. Alternative minimum tax credits
2. Any investment tax credit which increases taxes
3. Deferred investment tax credits, net
4. Foreign tax credits
5. Investment tax credit carry backs
6. Investment tax credit recapture
7. Net investment tax credits
8. Restaurant industries' tip credits
9. Tax credits not specified by type

This item is not available for banks, real estate investment trust companies.

Annual footnote codes

TA Computed using amortized method or cost reduction basis method*

TF Computed using flow-through method*

*No footnote is used if company uses both methods

Investments and Advances – Equity Method

Annual data item number	31
Units (companies)	Millions of dollars
Annual data availability	1950
Position number on Daily Fundamental File	89

This item represents long-term investments and advances to unconsolidated subsidiaries, affiliates and joint ventures in which the parent company has significant control, as stated in the consolidated financial statements.

This item includes:

1. All investments carried at equity (from 1972 forward)
2. Investments of 20 percent to 50 percent when the “cost” or “equity” method is not mentioned
3. Receivables from investments carried at equity

This item excludes:

1. All investments carried at cost (included in Investments and Advances – Other)
2. Investments of more than one percent to 19 percent when the “cost” or “equity” method is not mentioned (included in Investments and Advances – Other)
3. Joint ventures not yet operating (included in Investments and Advances – Other)
4. Joint ventures when there is no indication of the equity method (included in Investments and Advances – Other)

Prior to 1972 (before Accounting Principles Board Opinion No. 18), items included consisted of investments in and advances to affiliates (at cost or equity), stock ownership of 50 percent or more, and unconsolidated subsidiaries. Associates, joint ventures, and partnerships were excluded.

Investments and Advances – Other

Annual data item number	32
Units (companies)	Millions of dollars
Annual data availability	1950
Position number on Daily Fundamental File	90

This item represents long-term receivables and other investments, and advances including investments in affiliated companies, unconsolidated subsidiaries, and joint ventures in which no equity in earnings has yet been incurred.

This item includes:

1. All investments carried at cost
2. 1 – 19% owned investments when the “cost” or “equity” method is not mentioned
3. Banks and savings and loans’ investment securities (available for sale and held for maturity)
4. Direct financing leases (when the company is the lessor)
5. Brokerage firms'
 - Investments in securities and mortgage loans
 - Seat on, or membership in, a securities exchange
6. Extractive industries’ oil and gas royalties
7. Finance companies’ assets held strictly for investment purposes
8. Investments and advances to former subsidiaries
9. Investments and advances to subsidiaries to be sold
10. Joint ventures not yet operating
11. Land or property held for resale (for companies whose primary business is not land development)
12. Leveraged leases (when the company is the lessor)
13. Long-term receivables (including receivables from parent)
14. Marketable securities (unless restricted or held for collateral)
15. Partnerships in which there is no significant control
16. Real estate investment trust companies'
 - Equity investments in real estate
 - Mortgage loans on real estate
 - Property acquired through foreclosure
17. Royalty interests
18. Sales-type leases (when the company is the lessor)
19. Subleases (when the company is the lessor)
20. Sundry investments
21. Tax benefit leases

This item excludes:

1. Advances to sales staff (included in Assets – Other)
2. 20 – 50% owned investments when “cost” or “equity” method is not mentioned
3. Equity in consolidated joint ventures when held for loan collateral (included in Assets – Other)
4. Film production companies’ film costs (included in Property, Plant, and Equipment – Total [Net])
5. Investments carried at equity (included in Investments and Advances – Equity Method)
6. Investments in a company’s own securities (included in Assets – Other)
7. Land development companies’ land held for development and sale (included in Property, Plant, and Equipment – Total [Net])
8. Publishing companies’ royalty advances to authors (included in Deferred Charges)
9. Receivables from officers and directors, employees and all holders of equity securities (included in Assets – Other)

Prior to 1972, this item included investments and advances to associated companies, joint ventures, and partnerships and excluded investments and advances to affiliates and unconsolidated subsidiaries (in accordance with Accounting Principles Board Opinion No. 18). From 1972 forward, we include only investments at cost. All investments in equity are included in Investments and Advances – Equity Method.

Investments at Equity (Compustat Business Information Files)

Variable data item (Compustat Business Information – Segment Item Value File)	INVEQ
Units (companies)	Millions of dollars
Annual data availability	7 years
Position number in Compustat Business Information – Segment Item Value File	16

This item represents the original cost of the investments and advances plus the company’s subsequent share of earnings or losses of affiliated companies, unconsolidated subsidiaries and joint ventures.

This item includes Equity in Limited Partnerships for Real Estate Investment Trust companies.

Issue Status Code

Variable data item (Daily Price File)	ISCI
Units (companies)	Code

This code identifies the trading status of a stock issue.

Code	Description
00	Active
01	Inactive – Trading suspended or halted
02	Inactive – Called, expired or matured
03	Inactive – Merger
04	Inactive – Acquisition
05	Inactive – Untraded or unquoted
06	Inactive – Delisted
07	Active – New security, not yet trading
08	Active – Call has been scheduled
09	Active – In bankruptcy, receivership, reorganization or a bond is trading flat
10	Active – A partial callhas been scheduled

Issue Trading Exchange

Variable data item (Daily Price File)	EXCHGI
Units (companies)	Code

This code identifies the major exchange on which the company's common stock is traded.

Code	Description
01	New York Stock Exchange
02	American Stock Exchange
03	NASDAQ, including NMS
04	Regional Stock Exchange
05	LBO, Subsidiary or Other
06	Toronto Exchange
07	Montreal Exchange
08	Canadian Venture Exchange
09	Not a Major Exchange (Canadian only)
10	NASDAQ Pinksheets

Labor and Related Expense

Annual data item number	42
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the costs of employees' wages and benefits allocated to continuing operations.

This item includes:

1. Incentive compensation
2. Other benefit plans
3. Payroll taxes
4. Pension costs
5. Profit sharing
6. Salaries and wages

This item excludes:

1. Commissions
2. Director costs (if it is not possible to exclude these costs, collect the labor and related amount as reported)

Annual footnote code

XB Excludes employee benefits

Liabilities and Stockholders' Equity – Total/Assets – Total

Annual data item number	6
Quarterly data item number	44
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976

Total Liabilities and Stockholders' Equity represents current liabilities *plus* long-term debt *plus* other long-term liabilities *plus* stockholders' equity.

Total Assets represents current assets *plus* net property, plant, and equipment *plus* other noncurrent assets (including intangible assets, deferred items, and investments and advances).

Annual & Quarterly footnote codes

GB	Company reports an unclassified Balance Sheet. Therefore, Standard & Poor's estimates certain classifications such as current assets and current liabilities
GL	Combination of GB and TL
TL	Company in bankruptcy or liquidation

Quarterly only footnote codes

AY	Some or all Balance Sheet items are restated
JG	Combination of GB and JR
JR	Income Statement data not comparable to Balance Sheet data due to restatement
JW	Combination of JR, GB, and AY
JY	Combination of JR and AY
WG	Combination of GB and AY

Liabilities – Other

Annual data item number	75
Quarterly data item number	50
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number on Daily Fundamental File	95
Quarterly position number on Daily Fundamental File	166

This item represents all noncurrent liabilities not considered debt, deferred taxes, investment tax credits, minority interest, or shareholders' equity.

This item includes:

1. Accounts payable due after one year
2. Broadcasting companies' film rights and contracts payable
3. Chapter XI bankruptcy liabilities
4. Contingent liabilities
 - Accounts receivable assigned
 - Guarantees
 - Notes receivable discounted
5. Customers' deposits on bottles, cases, and kegs
6. Deferred credit
7. Deferred taxes (when combined with long-term income taxes and a separate figure is not available)
8. ESOP obligations/ESOP receivables of common stock reported outside of the equity section of the Balance Sheet when there is no redeemable common stock in redeemable preferred stock
9. Long-term income taxes payable
10. Mining taxes
11. Negative goodwill
12. Production taxes
13. Reserves (when not reported elsewhere)

- Facility realignment and relocation
- Foreign exchange losses and gains
- 14. Reserves for self-insurance (when reported about the equity section)
- 15. Resource taxes
- 16. Unearned deferred compensation related to redeemable preferred stock and included as part of an employee stock ownership plan
- 17. Unearned premiums

This item excludes:

1. Capital leases
2. Deferred taxes (when reported separately)
3. Investment tax credit
4. Long-term debt
5. Minority interest
6. Shareholders' equity
7. Unearned deferred compensation related to redeemable preferred stock which is part of an ESOP

Liabilities – Total

Annual data item number	181
Quarterly data item number	54
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number on Daily Fundamental File	96
Quarterly position number on Daily Fundamental File	167

This item represents the *sum* of:

1. Current Liabilities – Total
2. Deferred Taxes and Investment Tax Credit (Balance Sheet)
3. Liabilities – Other
4. Long-Term Debt – Total
5. Minority Interest

Long-Term Assets of Discontinued Operations

Annual data item number	353
Annual mnemonic	ALDO

This item represents long-term assets that are not PP&E, Investments and Advances, Intangibles, Deferred Charges, or Long-term assets of Discontinued Operations.

This item includes assets specifically described as "of discontinued operations."

Other Long-Term Assets

Quarterly data item number	236
Quarterly mnemonic	ALTOQ

This item is the *sum* of:

1. Deferred Charges
2. Long-Term Assets of Discontinued Operations
3. Assets - Other

Long-Term Debt – Issuance (Statement of Cash Flows)

Annual data item number	111
Quarterly data item number	86
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number in Daily Fundamental File	68
Quarterly position number on Daily Fundamental File	143

This item represents the amount of funds generated from issuance of long-term debt.

This item includes:

1. Change in debt not classified into current and long-term debt
2. Change in long-term debt when combined with current debt
3. Increase in combined long-term and short-term debt
4. Line of credit or Revolving loan agreements if presented as long-term debt on the Balance Sheet
5. Long-term debt issued for or assumed in an acquisition
6. Long-term debt and warrants (if warrants are attached to the issuance of debt)
7. Proceeds from bonds, capitalized lease obligations, or note obligations
8. Proceeds from private placement
9. Reclassification of current debt to long-term debt

This item excludes:

1. Changes in current debt (when reported separately)
2. Fees associated with long-term debt issuance

This item contains a **Combined Figure** data code when:

1. Long-Term Debt – Issuance is reported net of the reduction in long-term debt and figure is negative
2. Long-Term Debt – Issuance is combined with another item in the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
3. Long-Term Debt – Issuance is reported outside the Financing Activities section on a Statement of Cash Flows (Format Code = 7)

This item is not available for banks.

Quarterly

This item is not available for utility companies.

Quarterly

This item includes changes in debt not classified into current and long-term debt categories on a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash by Activity Statement (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

Quarterly

Data reflects year-to-date figures for each quarter.

Long-Term Debt – Other

Annual data item number	83
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents all “other” long-term debt that does not meet the criteria of any specific debt classification.

This item includes:

1. Accrued interest (when included in long-term debt)
2. Commercial paper
3. Construction loans
4. Debt classified by currency only
5. Deferred compensation when included in long-term debt because of the majority rule
6. Equipment obligations
7. Eurodollar loans (unless *specifically* included with notes, bonds, or debentures)
8. Installment obligations (nonrecourse)
9. Loans
10. Notes and other debt (when reported together)
11. Revolving credit agreements

This item excludes revolving credit notes.

This item is not available for banks or utilities companies.

Annual footnote codes

IB	Combination of IC and ID
IC	Components of Long-Term Debt and Debt Tied to Prime include current portion
ID	Components of Long-Term Debt and Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt

Long-Term Debt – Reduction (Statement of Cash Flows)

Annual data item number	114
Quarterly data item number	92
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number on Daily Fundamental File	69
Quarterly position number on Daily Fundamental File	144

This item represents a reduction in long-term debt caused by its maturation, payments of long-term debt, and the conversion of debt to stock.

This item includes:

1. Conversion of debt to common stock
2. Change in debt not classified as either current or long-term debt on a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format code = 7)
3. Change in long-term debt (when combined with change in current debt)
4. Current maturities of long-term debt for companies that report a Working Capital Statement (Format Code = 1)
5. Decrease to long-term debt accounts
6. Reclassification of long-term debt due to Chapter XI bankruptcy proceedings
7. Transfer or reclassification of long-term debt to current liabilities

This item excludes change in current debt when reported separately on a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item excludes revolving credit notes (included in Debt – Notes).

This item contains a **Combined Figure** data code when:

1. Long-Term Debt – Issuance is reported net of debt retired and reported positive
2. Long-Term Debt – Reduction is reported outside the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7)

3. Long-Term Debt – Reduction is combined with another item within the Financing Activities section for a company reporting a Statement of Cash Flows (Format Code = 7) (figure is included in Financing Activities – Other)
4. Long-Term Debt – Reduction is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Long-Term Debt – Tied to Prime

Annual data item number	148
Units (companies)	Millions of dollars
Annual data availability	1974

This item represents the amount of long-term debt on which the interest rate fluctuates with the prime interest rate at year-end.

This item includes long-term debt tied to these rates:

1. Base rate
2. Broker's call rate
3. Ceiling rate
4. Certificate of deposit rate
5. Consumer Price Index (CPI)
6. Floating rate
7. Floor rate
8. Fluctuating rate
9. Foreign debt tied to current money rates:
 - Eurodollar rate
 - International Bank rate
 - London Interbank Offer Rate (LIBOR)
10. Market rate
11. Prescribed rate
12. Variable interest rates
13. Varying interest rate when applied to a single issue

This item excludes debt tied to these rates:

1. Effective interest rate
2. Fixed rate

- 3. Imputed interest rate
- 4. Range (i.e., 4% - 15%)
- 5. Zero coupon notes

Additionally, this item excludes any debt item that is at a fixed rate currently and/or at year-end but will be at a variable rate or prime in the future, due to interest rate swap agreements (or vise-versa) or debt that changed from floating to fixed as of the Balance Sheet date due to debt swap agreements.

This item is not available for banks or utilities companies.

Annual footnote code

IC Components of Long-Term Debt include current portion

Long-Term Debt – Total

Annual data item number	9
Quarterly data item number	51
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number on Daily Fundamental File	70
Quarterly position number on Daily Fundamental File	188

This item represents debt obligations due more than one year from the company's Balance Sheet date or due after the current operating cycle.

This item includes:

- 1. Advances to finance construction
- 2. Bonds, mortgages, and similar debt
- 3. ESOP loan guarantees
- 4. Extractive industries' advances for exploration and development
- 5. Forestry and paper companies' timber contracts
- 6. Gold and bullion loans
- 7. Guaranteed Preferred Beneficial Interests in Corporation's Junior Subordinated Deferred Interest Debentures
- 8. Indebtedness to affiliates
- 9. Industrial revenue bonds
- 10. Installment Obligations – nonrecourse
- 11. Line of credit, when reclassified as a non-current liability
- 12. Loans
- 13. Loans on insurance policies

14. Long-term lease obligations (capitalized lease obligations)
15. Mandatorily Redeemable Capital Securities of Subsidiary Trust
16. Notes payable, due within one year to be refunded by long-term debt when carried as noncurrent liability
17. Obligations called "notes" or "debt" whether or not they are interest-bearing
18. Obligations requiring interest payment that are not specified by type
19. Production payments and advances for exploration and development
20. Publishing companies' royalty contracts payable
21. Purchase obligations and payments to officers (when listed as long-term liabilities)
22. Unamortized debt discount

This item excludes:

1. Accounts payable due after one year (included in Liabilities – Other)
2. Accrued interest on long-term debt (included in Liabilities – Other)
3. Chapter XI bankruptcy terms
4. Current portion of long-term debt (included in Current Liabilities)
5. Customers' deposits on bottles, kegs, and cases (included in Liabilities – Other)
6. Deferred compensation
7. Subsidiary preferred stock (included in Minority Interest)

Long-term debt should be reported net of premium or discount according to Accounting Principles Board Opinion No. 21. When debt is reported net of premium or discount, we will collect the net figure.

Annual & Quarterly footnote codes

ES Includes current portion of Long-Term Debt

Annual only footnote code

QT This year's data reflects an accounting change to conform with SFAS #21 (Net of Discount or Premium), effective October 1971

Long-Term Debt – Total (Restated)

Annual data item number	142
Units (companies)	Millions of dollars

This item represents Long-Term Debt – Total restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations and is **as reported** by the company.

Due to company presentation, this item may differ from the historical Long-Term Debt – Total by including current portion of debt. Refer to the historical definition.

If the reporting differences between historical and restated figures exceed 10 percent in the current year, this item will be **Not Available**.

Long-Term Debt – Total (Restated) may exclude types of long-term debt that are not reported by the company, such as capitalized leases.

This is an average figure restated up to six years for banks.

Long-Term Investments – Total

Quarterly data item number	233
Quarterly mnemonic	IVLTQ
Quarterly data availability	First quarter, 2000

This item is the *sum* of:

1. Investments and Advances - Equity Method
2. Investments and Advances - Other

Marketable Securities Adjustment (Balance Sheet)

Annual data item number	238
Units (companies)	Millions of dollars
Annual data availability	1975

SFAS #12 requires companies to carry marketable securities classified as long-term investments at the lower of historical cost or current market value, even if the drop in value is temporary.

This item represents the adjustment that is reported as a separate component of stockholders' equity. It represents total adjustments to marketable securities, classified as long-term investments, which are carried at the lower of historical cost or current market value.

This item excludes unrealized gains or losses on hedging contracts or other adjustments related to SFAS #133.

This item is not available for banks or utilities companies.

Minority Interest (Balance Sheet)

Annual data item number	38
Quarterly data item number	53
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1975
Annual position number on Daily Fundamental File	97
Quarterly position number on Daily Fundamental File	168

This item represents par or stated value of a consolidated subsidiary's preferred or common stock not owned by the parent company *plus* the minority interests' equity in the retained earnings of the subsidiary.

This item includes:

1. Dividends in arrears on subsidiary preferred stock not owned by the parent company
2. Subsidiary preferred stock
3. Subsidiary redeemable stock

This item excludes:

1. Minority interest presented in current liabilities
2. Utility companies' subsidiary preferred stock (included in Preferred Stock – Carrying Value)

Minority Interest (Income Account)

Annual data item number	49
Quarterly data item number	3
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1971
Annual position number on Daily Fundamental File	121
Quarterly position number on Daily Fundamental File	191

This item represents the portion of the consolidated subsidiary income applicable to common stock not owned by the parent company. A negative number in this item increases net income and a positive number decreases net income.

This item includes:

1. Diluted effect of subsidiary stock options
2. Non-controlling interest
3. Subsidiary preferred dividends
4. Life insurance companies' participating departments

This item excludes utility companies' subsidiary preferred dividends (included in Dividends – Preferred).

This item contains a **Combined Figure** data code if minority interest appears on the Balance Sheet and an amount cannot be identified on the Income Statement.

Minority Interest (Restated)

Annual data item number	225
Units (companies)	Millions of dollars

This item represents Minority Interest (Income Account) restated for up to 10 years for acquisitions, discontinued operations and/or accounting changes. A negative number in this item increases net income and a positive number decreases net income.

Net Asset Value per Share

Variable data item (PDE File)	NAVM
Units	Dollars and cents

This item applies to closed-end funds only. It is the market value of the fund's assets minus liabilities divided by the shares outstanding.

The Net Asset Value per Share figure is fully adjusted for all subsequent stock splits and stock dividends. The cumulative adjustment factor can be used to unadjust this item to its originally reported state.

Net Charge-Offs

Annual data item number	349
Quarterly data item number	176
Units	Millions
Annual data availability	1961
Quarterly data availability	First quarter, 1970

This item represents the reported amount of asset write-downs minus recoveries of previous write-downs. If losses exceed recoveries, this value is shown as a negative number.

This item is only available for banks and domestic financial service companies.

Net Income (Loss)

Annual data item number	172
Quarterly data item number	69
Variable data item (Compustat Business Information – Segment Item Value File)	NI
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1962
Position number for annual data in Daily Fundamental File	13
Position number for quarterly data in Daily Fundamental File	36
Position number in Compustat Business Information – Segment Item Value File	39

This item represents the fiscal period income or loss reported by a company after subtracting expenses and losses from all revenues and gains.

This item includes the effects of:

1. Discontinued Operations
2. Extraordinary Items
3. Income Taxes – Total
4. Minority Interest

This item excludes the effects of common and preferred stock dividends and dollar savings due to common stock equivalents.

This item includes securities gains and losses for banks.

Annual & Quarterly footnote codes

AC	Reflects an accounting change
AU	Combination of AC and US, GI and US or GP and US (Canadian File)
GI	Combination of AC and GP
GP	Some or all data is pro forma
US	Company reports in U.S. Dollars (Canadian File)

Net Income (Loss) (Restated)

Annual data item number	177
Units (companies)	Millions of dollars

This item represents Net Income (Loss) restated for up to 10 years for acquisitions, discontinued operations and/or accounting changes.

Net Income – Adjusted for Common Stock Equivalents

Annual data item number	258
Units (companies)	Millions of dollars
Annual data availability	1966
Position number on Daily Fundamental File	99

This item represents income after extraordinary items and discontinued operations *minus* preferred dividend requirements and is adjusted for the additional dollar savings due to common stock equivalents as outlined in Accounting Principles Board Opinion No. 15.

The preferred dividend requirements used in this calculation will usually be the same as the preferred dividends declared.

1. If more or less than four quarterly preferred dividends are declared in one year (where preferred dividends are normally declared quarterly), then either preferred dividend requirements or actual preferred dividends paid will be used, depending on the method used by the company in reporting
2. If all convertible preferred stock is converted into common during the year, preferred dividends are deducted only for that portion of the year in which the stock was outstanding

The adjustments for additional dollar savings due to common stock equivalents include:

1. Interest (after application of the tax rate) saved from retirement of debt or earned from investments made with the proceeds from conversion of options and warrants identified as common stock equivalents
2. Interest expense (after application of the tax rate) paid on convertible debt identified as common stock equivalents

3. Preferred dividends on convertible preferred stock identified as common stock equivalents

Quarterly While this item is not available on a quarterly basis, it may be calculated by adding:
Income Before Extraordinary Items Adjusted for Common Stock Equivalents +
Extraordinary Items + Discontinued Operations.

Net Interest Income (Tax Equivalent)

Annual data item number	340
Quarterly data item number	97
Units	Millions
Annual data availability	1977
Quarterly data availability	First quarter, 1993

This item represents net interest income with the interest income on non-taxable securities adjusted to a taxable equivalent amount. The difference between net interest income on a Tax Equivalent basis and total interest income less total interest expense is the Tax Equivalent Adjustment.

Net Interest Margin

Annual data item number	344
Quarterly data item number	173
Units	Ratio
Annual data availability	1993
Quarterly data availability	First quarter, 1993

This item is a reported ratio consisting of net interest income on a tax equivalent basis as a percent of average earning assets. This item represents the measure of how effectively the company is using its interest earning assets in relationship to the interest cost of funding them. Net interest margin is computed by dividing net tax equivalent interest income by average interest earning assets.

This item is only available for banks and domestic financial service companies.

Net Operating Loss Carry Forward – Unused Portion

Annual data item number	52
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the portion of prior and current year losses that may be applied as a reduction of taxable income in the future. When available and applicable, this item is usually reported in the notes to financial statements.

This item includes:

1. Book value of carry forward tax loss if the amounts for both tax and book purposes are reported
2. Carry forward tax loss of both domestic and foreign consolidated subsidiaries
3. Carryover tax loss

4. Carry forward tax loss incurred prior to acquisition of a consolidated subsidiary (unless the company specifies that it does not expect to be able to utilize the amount)
5. Non-capital loss carryforwards

This item excludes:

1. Capital loss carry forward
2. Carry back tax loss
3. Carry forward tax loss for tax purposes
4. Carry forward tax loss of unconsolidated subsidiaries
5. Investment tax credit carry forward
6. Alternative minimum tax carry forward

This item is not available for banks, utilities or real estate investment trust companies.

Non-operating Income (Expense)

Annual data item number	61
Quarterly data item number	31
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1967
Annual position number on Daily Fundamental File	122
Quarterly position number on Daily Fundamental File	192

This item represents any income or expense items resulting from secondary business-related activities, excluding those considered part of the normal operations of the business. Nonoperating income and expense will be reported as a net figure with nonoperating income treated as a positive number and nonoperating expense treated as a negative number.

This item includes:

1. Income
 - Banks and savings and loans' other noninterest income
 - Capitalized interest for real estate investment trust companies
 - Discount on debt required
 - Dividend income
 - Equity in earnings of a nonconsolidated subsidiary
 - Foreign exchange adjustments
 - Franchise income when corresponding expenses are not included in the Income Statement
 - Gain/loss on sale of market securities
 - Gain/loss on sale of real estate when reported below expenses for real estate investment trust companies

- Interest charged to construction (interest capitalized)
 - Leased department income when corresponding expenses are not included in the Income Statement
 - Miscellaneous income
 - Net other operating income
 - Other income
 - Rental income (unless company includes in sales)
 - Royalty income
 - Sundry income
2. Expense
- Amortization of deferred credit
 - Amortization of negative intangible
 - Banks and savings and loans' other noninterest expense
 - Foreign exchange adjustments
 - Idle plant expense
 - Miscellaneous expense
 - Moving expense
 - Other expense

Non-operating Income (Expense) – Excluding Interest Income

Annual data item number	190
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents any income or expense items resulting from secondary business-related activities, excluding those activities considered a normal part of company operations.

This item excludes interest income.

This item is not available for banks.

Non-operating Income (Expense) (Restated)

Annual data item number	224
Units (companies)	Millions of dollars

This item represents Nonoperating Income (Expense) restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations and is **as reported** by the company.

Due to company presentation, this item may differ from historical Nonoperating Income (Expense). Please refer to the historical definition.

This item may differ from the historical item by including:

1. Interest expense, if combined with Nonoperating income (expense), or if Interest – Net is positive in one or more years
2. Minority Interest

Or by excluding:

1. Interest Capitalized (when combined with Interest Expense)
2. Interest Income (when combined with Interest Expense)
3. Nonoperating Income (when combined with Sales [Net])
4. Special Items (when combined with Sales [Net], with Cost of Goods Sold, or with Selling, General, and Administrative Expense)

This item is not available for banks.

Non-performing Assets – Total

Annual data item number	341
Quarterly data item number	99
Units (companies)	Millions
Annual data availability	1993
Quarterly data availability	First quarter, 1993

This item represents the reported amount of assets that are classified as nonperforming.

This item includes:

1. Loans and leases carried on a non-accrual basis
2. Loans which are 90 days past due both accruing and nonaccruing
3. Renegotiated loans
4. Real estate acquired through foreclosure
5. Repossessed movable property

This item excludes:

1. Past due loans not yet placed on non-accrual status (unless specifically included in nonperforming assets by the bank)

North American Industrial Classification System (NAICS) File (Compustat Business Information Files)

Variable data item (Reference File of NAICS Codes, Compustat Business Information – Products File and Compustat Business Information – Segment NAICS File)	NAICS; PNAICS, SNAICS
Units (companies)	Code
Position number in Compustat Business Information – Products File	6
Position number in Compustat Business Information – Segment NAICS File	7
Annual position number on Daily Fundamental File	98

In 1997, the Office of Management and Budget (OMB) adopted the North American Industrial Classification System (NAICS), a system for classifying establishments by type of economic activity, to replace the 1987 Standard Industrial Classification (SIC) codes. It is constructed within a single production-oriented or supply-based conceptual framework and provides comparability in statistics about business activity across North America. The initial introduction of NAICS for Compustat North America will be at the primary company level. NAICS codes are available on the following Compustat files: Industrial Annual (PST, FC, Research, Canadian); Industrial Quarterly (PST, FC, Research, Canadian); Utility Annual; U.S. PDE; and Canadian PDE.

NAICS is a hierarchical structure and can consist of up to six digits/levels. The first two digits of the structure designate the NAICS sectors that represent general categories of economic activity. The third digit designates the subsector, the fourth digit designates the industry group, the fifth digit designates the NAICS industry, and the sixth digit designates the national industry.

The Reference File contains the NAICS code and the textual description. This field contains up to a six-digit NAICS number. The NAICS code assigned to a particular company may consist of a general category sector (for example, 51); include the subsector (for example 514), or provide the most detailed information by including the national industry figure (for example, 514191).

NAICS is also a classification for establishments (a statistical unit defined as the smallest operating entity for which records provide information on the cost of resources, employed to produce the units of output). For the United States, the establishment is usually a single physical location, where business is conducted or where services or industrial operations are performed. Exceptions to the single location exist for physically dispersed operations, such as construction, transportation, and communication. For these industries, such disperse activities are not normally considered establishments. When an establishment is engaged in more than one activity, its industry code is assigned based on the principal product or group of products it produces or services the establishment renders.

For more information about the North American Industrial Classification System and the industry classifications, please visit the U.S. Government Census Bureau website at www.census.gov/main/www/subjects.html#N.

Notes Payable

Annual data item number	206
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the total amount of short-term notes.

This item includes:

1. Bank acceptances
2. Bank overdrafts
3. Banks and savings and loans' short term borrowings
4. Commercial paper
5. Construction loans
6. Debt due on demand
7. Due to factor if interest bearing
8. Interest payable (when combined with notes payable)
9. Debt in default when reported either as a separate line item or as a component of the current portion of long-term debt and there is no long-term portion of debt in default
10. Line(s) of credit
11. Loans payable to officers of the company
12. Loans payable to parents, and consolidated and unconsolidated subsidiaries
13. Loans payable to stockholders
14. Notes payable to banks and others
15. Oil and gas companies' production payables
16. Telephone companies' interim notes payable and advances from parent company

This item excludes:

1. Checks outstanding included in Accounts Payable (unless shown in excess of cash)
2. Current portion of long-term notes payable (included in Debt – Due in One Year)
3. Debt due in default, if reported in the current portion of long-term debt
4. Debt due to factor if “non-interest bearing”
5. Drafts payable
6. Estimated claims and other liabilities under either Chapter XI or other bankruptcy proceedings (included in Current Liabilities – Other)
7. Interest payable presented separately from notes payable (included in Accrued Expense)
8. Line of credit if a long-term portion is indicated

9. Oil and gas companies' production proceeds payable
10. Trade notes payable (included in Accounts Payable)

Operating Activities – Net Cash Flow (Statement of Cash Flows)

Annual data item number	308
Quarterly data item number	108
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	101
Quarterly position number on Daily Fundamental File	169

This item represents the change in cash from all items classified in the Operating Activities section on a Statement of Cash Flows (Format Code = 7) including changes in operating assets and liabilities.

This item includes (when reported outside of the Operating Activities section):

1. Dividends received from unconsolidated subsidiaries
2. Discontinued operations

This item excludes common and preferred dividends.

This item contains a **Not Available** data code for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

Increases in cash are presented as positive numbers. Decreases are presented as negative numbers.

This item is not available for banks.

Quarterly This item is not available for banks or utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Operating Income After Depreciation

Annual data item number	178
Variable data item (Business Information – Segment Item Value File)	OIAD
Units (companies)	Millions of dollars
Annual data availability	1950
Position number for annual data on Daily Fundamental File	23
Position number in Business Information – Segment Item Value File	12

This item represents the operating income of a company after deducting expenses for Cost of Goods Sold, Selling, General, and Administrative Expense, and Depreciation, Depletion, and Amortization.

Annual footnote codes

AC	Reflects an accounting change
ER	Does not reflect exact amount
LR	Combination of AC and ER

Operating Income Before Depreciation

Annual data item number	13
Quarterly data item number	21
Variable data item (Business Information – Segment Item Value File)	OIBD
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1966
Position number for annual data on Daily Fundamental File	22
Position number for quarterly data on Daily Fundamental File	48
Position number in Business Information – Segment Item Value File	10

This item represents Sales (Net) *minus* Cost of Goods Sold and Selling, General, and Administrative expenses before deducting Depreciation, Depletion and Amortization.

This item includes the effects of adjustments for Cost of Goods Sold and Selling, General, and Administrative Expense. A partial listing of items which comprise Cost of Goods Sold and Selling, General, and Administrative Expense is as follows:

1. Cost of Goods Sold
 - Amortization of software costs
 - Motion picture and entertainment companies' amortization of film costs

- Labor and related expenses reported above a gross profit figure
 - Rent and royalty expense
 - Taxes other than income taxes
2. Selling, General, and Administrative Expense
- Bad debt expense (provision for doubtful accounts)
 - Corporate expense
 - Parent company charges for administrative service
 - Research and development expense

The following items, when separately listed, are treated as nonoperating income (expenses) rather than as operating expenses:

1. Amortization of negative intangibles
2. Idle plant expenses
3. Profit on sales of properties (except for securities) for the companies in the oil, coal, airline, and other industries where these transactions are considered a normal part of doing business
4. Recurring foreign exchange adjustments

Finance companies' operating income is stated after deducting additions to reserves for losses.

The current year's results of discontinued operations are not considered operating expenses and are shown as an extraordinary item.

Operating Income Before Depreciation (Restated)

Annual file calculation	Data items 117 - 131 - 132
This item represents Operating Income Before Depreciation restated for up to 10 years for acquisitions and/or accounting changes.	

This item is not available for banks or utilities.

Operating Profit (Loss) (Compustat Business Information Files)

Variable data item (Compustat Business Information – Segment Item Value File)	OPINC
Units (companies)	Millions of dollars
Data availability	7 years
Position number in Compustat Business Information – Segment Item Value File	45

This item represents net profit or loss for the reporting period from the operating activities of the company. Operating Profit (Loss) is typically reported by commercial/industrial companies as Operating Revenue *minus* Operating Expense (i.e., Net Sales minus Cost of Goods Sold, Sales, General and Administrative Expense and Depreciation, Depletion and Amortization, Other Costs and Expenses). Excluded are

income items and income deductions that are considered to be outside of the regular activities of the company (e.g. interest income, interest expense and nonoperating income).

This item includes:

1. Deductions for depreciation and amortization
2. Deductions for operating expense
3. Operating revenue

This item excludes:

1. Capitalized interest
2. Deductions for interest expense
3. Interest income
4. Equity in earnings
5. Nonoperating income (net)
6. Equity in income or loss from unconsolidated subsidiaries
7. Extraordinary items
8. Gain or loss on discontinued operations
9. Interest expense
10. Minority interest
11. Revenues which are earned at the corporate level and are not derived from the operations of any geographic segment

Footnote codes

GP	Some or all data is pro forma
GR	Combination of GP and MB
GS	Combination of GP and MA
MA	Net of income taxes
MB	Pretax income
MC	Net income/loss
MD	Operating profit/loss after depreciation
ME	Operating profit/loss before depreciation

Operating Segment Type (Compustat Business Information Files)

Variable data item (Compustat Business Information – Segment Detail File)	SOPTP1 & SOPTP2
Units (companies)	Millions of dollars
Position number in Compustat Business Information – Segment Detail File	9 & 10

This item indicates the method used by a company to organize its segments. Companies can categorize their segments by any of the five methods listed below.

Operating Segment Types

OPER	Segment information is presented as any combination of divisional, geographic, market or product/service breakouts
GEO	Segment information is presented by Geographic locations
DIV	Segment information is divided across division of an enterprise
MARKET	Segment information is divided across markets
PD_SRVC	Segment information is divided across products and services

Order Backlog

Annual data item number	98
Units (companies)	Millions of dollars
Annual data availability	1970

This item represents the dollar amount of backlog of orders believed to be firm for the company as of the end of the company's fiscal year.

This item includes:

1. Funded and Unfunded backlog
2. Sales backlog
3. Signed customer contracts
4. Unfunded loan commitments or undisbursed funds of real estate companies, included in real estate investment trusts

This item is not available for banks, railroads, finance, savings and loan or airline companies.

Order Backlog (Compustat Business Information File)

Variable data item (Compustat Business Information – Segment Item Value File)	OBKLG
Units (companies)	Millions of dollars
Data availability	7 years
Position number in Compustat Business Information – Segment Item Value File	19

This item is the dollar amount of backlog of orders placed by customers for goods and services before the end of the fiscal year that have not yet been filled, but are believed to be firm.

This item includes:

1. Total backlog includes sales backlog and unfunded backlog
2. REITs backlog consists of undispersed funds or unfunded loan commitments
3. Retail segment backlog is assumed to be zero

This item will have an **Insignificant Figure** (IS) data code when:

1. Backlog is not considered material
2. Backlog is not a significant factor in the company's business
3. The nature of the business precludes any significant backlog of orders

Pension – Accumulated Benefit Obligation

Annual data item number	285
Units (companies)	Millions of dollars
Annual data availability	1986

Prior to January 1999, this item was called Pension – Accumulated Benefit Obligation (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the actuarial present value of vested and nonvested benefits earned by an employee for service rendered to date. The amount of benefits is determined by the plan's pension benefit formula which establishes the payments participants are entitled to receive. The measurement of the accumulated benefit obligation is based on current and past compensation levels.

This item includes total of vested and nonvested benefits.

Canadian	This item may be called “Accrued Benefit Obligation” or “Accrued Pension Benefits.” This item will be entered as a positive number.
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Pension – Accumulated Benefit Obligation (Underfunded)

Annual data item number	293
Units (companies)	Millions of dollars
Annual data availability	1986

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers’ disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor’s will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

Prior to January 1999:

This item represents the actuarial present value of vested and nonvested benefits earned by employees for service rendered to the date of pension plan report.

Amount of benefits is determined by a plan’s pension benefit formula which establishes the payments participants are entitled to receive. Measurement of the accumulated benefit obligation is based on current and past compensation levels.

Pension – Additional Minimum Liability

Annual data item number	298
Units (companies)	Millions of dollars
Annual data availability	1986

Prior to January 1999, this item was called Pension – Additional Minimum Liability (Underfunded).

In February 1998, FASB issued a new statement that standardized employers’ disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor’s will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the minimum amount of additional liability necessary for pension liability on the Balance Sheet to at least equal the unfunded accumulated benefit obligation (the amount of accumulated benefit obligation in excess of fair value of plan assets).

This item is available in the following situations:

1. Prepaid pension cost is recognized as an asset. In this instance, additional minimum liability equals the sum of the unfunded accumulated benefit obligation *plus* prepaid pension cost.
2. There is no accrued or prepaid pension cost. In this instance, additional minimum liability equals the unfunded accumulated benefit obligation.
3. Unfunded accrued pension cost as a liability is less than the unfunded accumulated benefit obligation. In this instance, additional minimum liability equals the difference between the unfunded accumulated benefit obligation and the unfunded accrued pension cost.

This item includes the adjustment required to recognize minimum liability.

This item contains a **Not Reported** data code if an additional minimum liability is mentioned in the notes but no amount, including 0, is reported.

Pension – Other Adjustments

Annual data item number	289
Units (companies)	Millions of dollars
Annual data availability	1986

Prior to January 1999, this item was called Pension – Other Adjustments (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents all other adjustments made to prepaid or accrued pension costs that do not fit into one of the other pension data items. (See definition for data item #299 for more information.)

Pension – Other Adjustments (Underfunded)

Annual data item number	299
Units (companies)	Millions of dollars
Annual data availability	1986

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer

required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

Prior to January 1999:

This item represents all other adjustments to prepaid/accrued pension costs that are not included in other pension data items.

This item includes:

1. Additional liability from early retirement termination benefits
2. Unrecognized asset gains (losses) including those from differences between the actual return on assets and the assumed return on assets
3. Unrecognized net gains (losses) including those from experience different from that assumed and from changes in assumptions
4. Unrecognized net obligation (asset) existing at date of initial pension plan application

This item excludes:

1. Adjustment to recognize minimum liability (included in Pension – Additional Minimum Liability [Underfunded])
2. Unrecognized prior service cost (included in either Pension – Unrecognized Prior Service Cost [Overfunded] or, Pension – Unrecognized Prior Service Cost [Underfunded])

Net gains/assets will appear as negative numbers. Net losses/obligations will appear as positive numbers.

Pension – Prepaid/Accrued Cost

Annual data item number	290
Units (companies)	Millions of dollars
Annual data availability	1986

Prior to January 1999, this item was called Pension – Prepaid/Accrued Cost (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

Prepaid pension cost represents cumulative employer contributions in excess of accrued net pension cost and is equal to the difference between plan assets and the projected benefit obligation. It is adjusted for unrecognized prior service, unrecognized net gains and losses, and unrecognized net assets and obligations.

Prepaid pension cost is an asset on the Balance Sheet and appears as a positive number.

Accrued pension cost represents cumulative net pension cost in excess of the employer's contributions and is equal to the excess of the projected benefit obligation over the plan assets. It is adjusted for unrecognized prior service cost, unrecognized net gains and losses, unrecognized net assets, and obligations.

Accrued pension cost is a liability on the Balance Sheet and appears as a negative number.

This item includes deferred pension costs.

Annual footnote code

AC	Adoption of SFAS #132
IK	Includes foreign plans as reported by the company or as calculated by Standard & Poor's

Pension – Prepaid/Accrued Cost (Underfunded)

Annual data item number	300
Units (companies)	Millions of dollars
Annual data availability	1986

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

Prior to January 1999:

Prepaid pension cost represents cumulative employer contributions in excess of accrued net pension cost and is equal to the difference between plan assets and the projected benefit obligation.

It is adjusted for unrecognized prior service, unrecognized net gains and losses, and unrecognized net assets and obligations.

Prepaid pension cost is an asset on the Balance Sheet and appears as a positive number.

Accrued pension cost represents cumulative net pension cost in excess of the employer's contributions and is equal to the excess of the projected benefit obligation over the plan assets. It is adjusted for unrecognized prior service cost, unrecognized net gains and losses, unrecognized net assets, and obligations.

Accrued pension cost is a liability on the Balance Sheet and appears as a negative number.

This item includes deferred pension costs.

Annual footnote code

AC	Adoption of SFAS #132
IK	Includes foreign plans as reported by the company or as calculated by Standard & Poor's

Pension – Projected Benefit Obligation

Annual data item number	286
Units (companies)	Millions of dollars
Annual data availability	1986

Prior to January 1999, this item was called Pension – Projected Benefit Obligation (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents actuarial present value of all benefits earned by an employee as of a specified date for service rendered prior to that date *plus* projected benefits attributable to future salary increases. Amount of benefits is determined by a plan's pension benefits formula that establishes payments participants are entitled to receive.

If the pension benefit formula is based on future compensation levels, the projected benefit obligation includes assumptions as to future increases in those levels.

If the pension benefit formula is not based on future compensation levels, the accumulated benefit obligation and the projected benefit obligation are equal.

This item includes:

1. Accumulated Benefit Obligation adjusted to include additional amounts relating to projected future salary increases
2. Accumulated Benefit Obligation when the pension benefit formula is not based on future compensation levels (flat-benefit and non-pay-related plans)
3. Projected Benefit Obligation (Underfunded) amounts for companies that have adopted SFAS #132

Pension – Projected Benefit Obligation (Underfunded)

Annual data item number	294
Units (companies)	Millions of dollars
Annual data availability	1986

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years

begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

Prior to January 1999:

This item represents actuarial present value of all benefits earned by an employee as of a specified date for service rendered prior to that date *plus* projected benefits attributable to future salary increases. Amount of benefits is determined by a plan's pension benefits formula that establishes payments participants are entitled to receive.

If the pension benefit formula is based on future compensation levels, the projected benefit obligation includes assumptions as to future increases in those levels.

If the pension benefit formula is not based on future compensation levels, the accumulated benefit obligation and the projected benefit obligation are equal.

Pension – Unrecognized Prior Service Cost

Annual data item number	288
Units (companies)	Millions of dollars
Annual data availability	1986

Prior to January 1999, this item was called Pension – Unrecognized Prior Service Cost (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the amount of prior service cost not yet been recognized as part of net pension cost.

This item includes prior service costs not recognized in net periodic pension cost.

This item excludes unrecognized net gain (loss) from past experience different from that assumed.

Prior service cost is the cost of increased benefits granted in a plan amendment (or initiation) based on employee service rendered in periods prior to the plan benefits and changes in market value of plan assets.

SFAS #87 does not require the cost of providing retroactive benefits to be recognized in net pension cost entirely in the year of the plan amendment. Instead, it provides for the amortization of the prior service cost over the future service periods of those employees who

are active at the date of the amendment and who are expected to receive the retroactive benefits.

This item will have a **Combined Figure** (CF) data code if prior service cost is combined with another item. The amount will be collected in Overfunded Other Adjustments.

Pension – Unrecognized Prior Service Cost (Underfunded)

Annual data item number	297
Units (companies)	Millions of dollars
Annual data availability	1986

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

Prior to January 1999:

This item represents the amount of prior service cost not yet recognized as part of net periodic pension cost.

This item excludes unrecognized net gain (loss) from past experience different from that assumed.

Pension – Vested Benefit Obligation

Annual data item number	284
Units (companies)	Millions of dollars
Annual data availability	1986

Prior to January 1999, this item was called Pension – Vested Benefit Obligation (Overfunded).

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

This item represents the actuarial present value of the vested portion of the accumulated benefit obligation. Vested benefits are those benefits an employee is legally entitled to receive and are not contingent on the employee remaining in the service of the employer.

This item includes:

1. Accumulated benefit obligation when fully vested
2. Accumulated benefit obligation when substantially vested

Pension – Vested Benefit Obligation (Underfunded)

Annual data item number	291
Units (companies)	Millions of dollars
Annual data availability	1986

This item is no longer collected as of January 1999.

In February 1998, FASB issued a new statement that standardized employers' disclosures of pensions and other post-retirement benefits. Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Previously, companies were required to report a breakout between over- and underfunded plans on the pension side. This breakout is no longer required under SFAS 132. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

Prior to January 1999:

This item represents the actuarial present value of the vested portion of the accumulated benefit obligation.

This item includes:

1. Accumulated benefit obligation when fully vested
2. Accumulated benefit obligation when substantially vested

Pension and Retirement Expense

Annual data item number	43
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents all the pension and retirement expense of the company and its consolidated subsidiaries included as an expense in the Income Statement.

For defined benefit pension plans this item represents either pension expense (pre-SFAS #87) or net periodic pension cost (post-SFAS #87). Pension expense and net periodic pension cost differ significantly in content and may invalidate comparisons of data for this item. This holds true both for intra-company and inter-company comparisons prior to and following adoption of SFAS #87.

This item includes:

1. Actual return on plan assets
2. Amortization of net unrecognized net obligation or net asset existing at initial application
3. Amortization of past or prior service cost

4. Amortization of unrecognized prior service costs
5. Contributions to ERISA (Employee Retirement Income Security Act) plans
6. Contributions to multi-employee plans
7. Contributions to union plans
8. Curtailment/settlement/termination amounts included in total net periodic pension costs
9. Defined benefit plans [may be a negative expense (income) if the company has complied with SFAS #87]
10. Defined contributions retirement plans
11. Early retirement benefits
12. Foreign plans
13. Interest Cost
14. Pensions to employees under Railroad Retirement Tax and Federal Contributions Act
15. Profit sharing, savings incentive or similar plans, if included under a heading of "Retirement Plans" or "Pension Plans" or if the benefits of such plans are stated to be "for retirement" or "payable on retirement"
16. Service cost
17. Subsidiary pension plans
18. 401(k) plans

This item excludes:

1. Administration expense
2. Employee benefit plans not specified as retirement plans
3. Expense for discontinued operations
4. Government plans
5. Plan termination/curtailment gains/losses (under SFAS #88)
6. Post-retirement health care and insurance benefits
7. Profit sharing, savings incentive or similar plans if not specifically described as retirement or pension plans
8. Social Security expense
9. Termination benefits
10. Trust fund contributions (unless specified as retirement)

Pension Benefits – Information Date

Annual data item number	247
Units (companies)	Date
Annual data availability	1980

Before adoption of SFAS #87 (1980-1990), this item represents the actuarial valuation date as of which benefit information was determined.

This date appears as MMDDYY (representing the calendar month, day, and year).

After adoption of SFAS #87 (1991 forward), this item represents the date on which pension plan assets and obligations are measured or the funded status of the pension plan is determined.

This date appears as MMDDYY (representing the calendar month, day, and year).

This item will contain a **Not Reported** (NR) data code if the company only reported the year of the benefit information.

Pension Benefits – Net Assets

Annual data item number	245
Units (companies)	Millions of dollars
Annual data availability	1980

This item represents the fair value of a pension plan's assets (as of the benefit information date) that have been set aside and restricted to pay benefits when due. Plan assets include amounts contributed by the employer and amounts earned from investing the contribution, less benefits paid.

This item includes assets available for benefits.

This item has a **Not Available** data code for companies that have adopted SFAS #87.

Pension Benefits – Present Value of Nonvested

Annual data item number	244
Units (companies)	Millions of dollars
Annual data availability	1980

This item represents future pension benefits based on a plan's provisions to employees' service rendered to date, contingent upon employees' future service.

This item has a **Not Available** data code for companies that have adopted SFAS #87.

This item is not available for banks.

Pension Benefits – Present Value of Vested

Annual data item number	243
Units (companies)	Millions of dollars
Annual data availability	1980

This item represents future pension benefit payments based on employees' service rendered to date. Vested benefits are not contingent on an employees' future service.

This item has a **Not Available** data code for companies that have adopted SFAS #87.

This item is not available for banks.

Pension Costs – Unfunded Past or Prior Service

Annual data item number	90
Units (companies)	Millions of dollars
Annual data availability	1973

This item represents the unfunded portion of a company's pension plan generated from employee service before the plan was started, changes in actuarial assumptions, changes in plan benefits, and changes in market values.

This item includes total unfunded accrued liability when unfunded vested benefits are reported also.

This item excludes:

1. Accruals
2. Amortization of past or prior service costs

This item has a **Not Available** data code for companies that have adopted SFAS #87.

This item is not available for banks.

Pension Costs – Unfunded Vested Benefits

Annual data item number	89
Units (companies)	Millions of dollars
Annual data availability	1973

This item represents the unfunded portion of vested benefits of a company's pension plan. It has a significant bearing on the total liabilities of a company. This item excludes accruals.

This item has a **Not Available** data code for companies that have adopted SFAS #87.

This item has a **Insignificant** data code for companies if the assets of the plan approximate the benefits, or if there is no significant unfounded liability.

This item is not available for banks.

Pension Discount Rate (Assumed Rate of Return)

Annual data item number	246
Units (companies)	Percentage
Annual data availability	1980

Before adoption of SFAS #87 (1980-1990), this item represents the assumed rate of return used to determine the actuarial present value of accumulated pension plan benefits. Standard & Poor's presents benefits at present value to remain on a comparable basis with plan assets.

This item includes the assumed rate of return on accumulated plan benefits.

After adoption of SFAS #87 (1991 forward), this item represents the weighted average assumed discount rate used to determine the actuarial present value of accumulated pension plan benefits. The discount rate represents the estimated rate used for determining the

present value at which the projected benefit obligation could effectively be settled. The discount rate is also referred to as the settlement rate.

This item includes:

1. Assumed rate of return on accumulated pension plan benefits (prior to adoption of SFAS #87)
2. Discount rate or settlement rate (for years 1991 forward)
3. Projected benefit obligation discount rate (for years 1991 forward)

This item excludes:

1. Weighted average expected long-term rate of return on pension plan assets
2. Rate of compensation increase

This item will have a Not Reported (NR) data code if:

1. Two different rates are given for domestic and foreign plans
2. Two different rates are given for underfunded and overfunded plans
3. The rate is reported as a range of rates

Annual & Quarterly footnote code

NC	Earnings per Share is an Standard & Poor's calculation
NU	Combination of NC and US
US	U.S. information used

Pension Plan Assets

Annual data item number	287
Units (companies)	Millions of dollars
Annual data availability	1986

Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation. Prior to January 1999, this item was called Pension Plan Assets (Overfunded).

This item represents the fair value of a pension plan's assets (stocks, bonds, and other investments) set aside and restricted (usually in a trust) to pay benefits when due. Plan assets include amounts contributed by the employer and amounts earned from investing the contributions, less benefits paid.

This item includes:

1. Assets available for benefits
2. Defined benefit plans but no defined contribution plans.

Pension Plan Assets (Underfunded)

Annual data item number	296
Units (companies)	Millions of dollars
Annual data availability	1986

This item is no longer collected as of January 1999.

Effective for companies, whose fiscal years begin after December 15, 1997, Statement of Financial Accounting Standards (SFAS) #132 permits companies to combine their disclosures regarding over- and under- funded accounts in particular circumstances. Due to this accounting change, Standard & Poor's will no longer differentiate pension information between over- and underfunded, regardless of company presentation.

Prior to January 1999:

This item represents the amounts contributed by the employer and amounts earned from investing the contributions, less benefits paid or the fair value of a pension plan's assets (stocks, bonds, and other investments). Such assets are normally set aside and restricted (usually in a trust) to pay benefits when due.

This item includes:

1. Assets available for benefits
2. Defined benefit plans but no defined contribution plans.

Pension Plans – Anticipated Long-Term Rate of Return on Plan Assets

Annual data item number	336
Units (companies)	Percentage
Annual data availability	1991

This item represents a company's assumptions about anticipated interest rates earned by pension plan assets. Companies compute this rate using both current and projected rates of return for different types of investments. Companies use this rate to estimate the value of pension plan assets in future years.

Standard & Poor's presents this item as a percentage. This item includes domestic and foreign plans (when reported together and foreign plans are insignificant). This item excludes rates on domestic plans (when foreign plans are significant and not reported).

This item includes rate for domestic plans if the company reports that foreign plans are insignificant.

This item excludes:

1. Discount Rate
2. Rate of expected compensation increase

This item contains a **Not Reported** (NR) data code when:

1. Different rates are reported for domestic and foreign plans
2. A range of rates is reported

This item will contain a **0** if the company has no defined benefit pension plans.

Annual & Quarterly footnote code

NC	Earnings per Share is an S&P calculation
NU	Combination of NC and US
US	U.S. information used

Pension Plans – Interest Cost

Annual data item number	332
Units (companies)	Millions of dollars
Annual data availability	1991

This item represents the accrual of interest on projected pension benefit obligations. The interest cost reflects the effect of the passage of time on the obligation (reported at present value).

This item is a component of Periodic Pension Cost (Net).

This item includes interest cost for domestic and foreign pension plans.

This item will contain a **0** if the company has no defined benefit pension plans.

Pension Plans – Other Periodic Cost Components (Net)

Annual data item number	334
Units (companies)	Millions of dollars
Annual data availability	1991

This item represents all additional components of Periodic Pension Cost (Net) other than Pension Plans – Interest Cost, Pension Plans – Service Cost, and Pension Plans – Return on Plan Assets (Actual).

This item includes:

1. Amortization of unrecognized prior service cost
2. Amortization of unrecognized transition assets (liabilities)
3. Changes in the projected benefit obligation (when included in net periodic pension cost but not reported as interest cost)
4. Domestic and foreign amounts
5. Gains and losses not reported as part of Pension Plans – Return on Plan Assets (Actual)
6. Net amortization and deferrals
7. Net periodic pension cost for foreign plans (if not included in another component) AND the foreign plans are reported as insignificant

After the adoption of SFAS 132, this item no longer includes deferred return on pension assets.

This item contains a **Not Reported** (NR) data code if the company reports having both domestic and foreign pension plans and reports the components of Net Periodic Pension Cost for domestic plans only, but does not state that the foreign plans are insignificant.

Pension Plans – Rate of Compensation Increase

Annual data item number	335
Units (companies)	Percentage
Annual data availability	1991

This item represents the company's estimates concerning future increases in employees' salaries that will affect future pension plan payments to employees. SFAS #87 requires companies to report this rate if they have pay-related pension plans. Companies use this rate to calculate the projected benefit obligation.

This item includes a rate for domestic plans only.

This item excludes:

1. Discount rate
2. Weighted average expected long-term rate of return on pension plan assets

This item contains a Not Reported (NR) data code when:

1. No plans are pay-related
2. Different rates are reported for domestic and foreign plans
3. Rates are reported in a range

This item is not available for utilities.

Annual & Quarterly footnote code

NC	Earnings per Share is an S&P calculation
NU	Combination of NC and US
US	U.S. information used

Pension Plans – Expected Return on Plan Assets

Annual data item number	333
Units (companies)	Millions of dollars
Annual data availability	1991

This item represents the expected change in market value of pension plan assets excluding contributions to the plan or payments by the plan. It is the expected return on plan assets.

This item is a component of Periodic Pension Cost.

This item includes:

1. Expected/estimated return on pension assets after the adoption of SFAS #132
2. Realized and unrealized losses (gains) on plan assets
3. Return on assets for domestic and foreign plans

This item excludes:

1. Losses (gains) not specifically related to plan assets.
2. Deferred Return on Plan Assets

Pension Plans – Service Cost

Annual data item number	331
Units (companies)	Millions of dollars
Annual data availability	1991

This item represents the present value of expected future pension payments attributed to employee services performed during the current year.

This item is a component of Periodic Pension Cost (Net).

This item includes:

1. Benefits earned during the year
2. Service cost for domestic and foreign plans

This item excludes amortization of unrecognized prior service cost.

Periodic Pension Cost (Net)

Annual data item number	295
Units (companies)	Millions of dollars
Annual data availability	1991

This item represents the cost of all pension plans recognized under SFAS #87 as reflected in the financial statements.

This item includes net periodic pension cost for domestic and foreign plans.

This item excludes:

1. Pension cost for any plans to which SFAS #87 does not apply
2. Net periodic postretirement benefit cost

This item contains a **Not Reported** (NR) data code if the company has both domestic and foreign pension plans but reports service costs for only domestic plans and does not state that the foreign plans are insignificant.

Periodic Postretirement Benefit Cost (Net)

Annual data item number	292
Units (companies)	Millions of dollars
Annual data availability	1990

This item represents the company's cost of postretirement benefit plans that is recognized on the Income Statement. Postretirement benefits include all benefits other than pensions paid to retirees.

This item includes subsidiary postretirement benefit cost.

This item excludes pensions paid to retirees.

This item is not available for companies that have not yet adopted SFAS # 106.

This item is not available for utilities.

Postretirement Benefit – Asset (Liability) (Net)

Annual data item number	330
Units (companies)	Millions of dollars
Annual data availability	1990

This item represents the company's obligation or prepaid cost for postretirement benefits that is reported on the Balance Sheet. It is calculated by making adjustments to the Accumulated Postretirement Benefit Obligation.

This item includes:

1. Accrued postretirement benefit cost
2. Current and long-term portions of premiums to be paid

Preferred Stock – Carrying Value

Annual data item number	130
Quarterly data item number	55
Units (companies)	Millions of dollars
Annual data availability	1962
Quarterly data availability	First quarter, 1972
Annual position number on Daily Fundamental File	104
Quarterly position number on Daily Fundamental File	173

This item represents the par or stated value of preferred stock. If the stock has neither par nor stated value, it is represented at the cash value of the consideration received for such stock.

This item may be net of ESOP adjustments.

This item includes:

1. Excess over par value of preferred stock (when not reported separately)
2. Nonredeemable preferred stock
3. Par or carrying value of nonredeemable preferred treasury stock (beginning in fiscal year 1982 on the annual file and first quarter, 1986, on the quarterly file)
4. Preference stock
5. Preferred stock subscriptions
6. Receivables on preferred stock
7. Redeemable preferred stock

This item excludes:

1. Preferred stock sinking funds (when reported in the Current Liabilities section)
2. Secondary classes of common stock
3. Subsidiary preferred stock

This item is reduced by the effects of:

1. Cost of redeemable preferred treasury stock (netted against Preferred Stock – Redeemable)

2. Par or carrying value of nonredeemable preferred treasury stock (netted against this item prior to 1982 on the annual file and first quarter, 1986, on the quarterly file)

Preferred Stock – Convertible

Annual data item number	214
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents the carrying value of outstanding preferred stock that is convertible into common stock of a company.

This item includes:

1. Company convertible redeemable preferred stock
2. Convertible redeemable preferred stock (when reported in the Current Liabilities section)

This item excludes:

1. Amounts of preferred stock that become convertible at a future date
2. Convertible redeemable common stock
3. Deferred compensation related to preferred ESOP shares
4. ESOP obligation of preferred stock
5. Notes receivable related to preferred ESOP shares
6. Preferred dividends in arrears (when not included in redeemable preferred stock)
7. Subsidiary convertible preferred stock (both redeemable and nonredeemable)

Preferred Stock – Liquidating Value

Annual data item number	10
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the total dollar value of the net number of preferred shares outstanding in the event of involuntary liquidation.

This item includes:

1. Company redeemable stock (preferred and common)
2. Preferred dividends in arrears
3. Redeemable preferred stock (when reported as a current liability)

This item excludes:

1. Adjustments for ESOP obligations
2. Common stock put options/put warrants – even if included in Redeemable preferred stock on Balance Sheet
3. Subsidiary redeemable stock

When a company does not report a specific involuntary liquidation figure, we present the carrying value.

Annual footnote code

ET	Includes dividends in arrears
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Preferred Stock – Nonredeemable

Annual data item number	209
Units (companies)	Millions of dollars
Annual data availability	1962

This item represents the number of the company's nonredeemable preferred shares issued at year-end *multiplied by* the par or stated value per share as presented on the Balance Sheet.

This item includes:

1. ESOP obligation of non-redeemable preferred stock
2. Nonredeemable preferred stock subscriptions at par value
3. Carrying value of nonredeemable preferred treasury shares when included with the preferred stock on the Balance Sheet prior to 1982
4. ESOP receivables on nonredeemable preferred stock
5. Unearned deferred compensation related to an ESOP's nonredeemable preferred stock

This item excludes:

1. Dividends in arrears
2. Issuable preferred stock
3. Redeemable preferred stock
4. Subsidiary stock (included in Minority Interest)

Prior to 1982, Standard & Poor's adjusted this item by the carrying value of nonredeemable preferred treasury shares.

Preferred Stock – Redeemable

Annual data item number	175
Quarterly data item number	71
Units (companies)	Millions of dollars
Annual data availability	1979
Quarterly data availability	First quarter, 1978

This item represents any stock that the issuer undertakes to redeem at a fixed or determinable price on a fixed or determinable date(s) by operation of a sinking fund or other methods.

This item includes:

1. Common shares subject to put options/put warrants
2. Dividends in arrears on redeemable preferred stock
3. Deduction for receivable or unpaid subscriptions on redeemable stock

4. ESOP obligations related to redeemable preferred stock
5. Excess of redemption value over stated value of redeemable stock
6. Redeemable common stock
7. Redeemable stock included in Stockholder's Equity
8. Stock that must be redeemed on/by a specified date
9. Unearned deferred compensation related to an ESOP's redeemable preferred stock

This item excludes:

1. ESOP obligation/ESOP receivable of common stock reported outside of the equity section of the Balance Sheet when there is no redeemable preferred stock
2. Redeemable stock (when included in current liabilities)
3. Redeemable stock of subsidiaries
4. Stock redeemable only at the option of the issuer

For utilities, this item includes redeemable subsidiary preferred stock.

Preferred Stock – Redemption Value

Annual data item number	56
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the total dollar value of the net number of preferred shares outstanding multiplied by the voluntary liquidation or redemption value per-share (whichever is greater).

Standard & Poor's uses the involuntary liquidation value when a specific voluntary liquidation or redemption value is not reported. When an involuntary liquidation figure is not reported, the carrying value for liquidating is used.

This item includes:

1. Company redeemable stock
2. Preferred dividends in arrears
3. Redeemable preferred stock reported as a current liability
4. Related receivable amounts included in nonredeemable preferred stock and redeemable preferred stock

This item excludes:

1. ESOP adjustments
2. Common stock put options/put warrants – even if included in redeemable preferred stock on Balance Sheet
3. Subsidiary redeemable stock

Annual footnote code

ET Includes dividends in arrears

Prepaid Expense

Annual data item number	160
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents advance payments for services or benefits to be received within one operating cycle.

This item includes:

1. Advances and/or deposits on material purchases
2. Advances on purchase contracts
3. Advances to suppliers
4. Agriculture companies' advances to planters (when classified as current)
5. Construction companies' advances to subcontractors
6. Motion picture and broadcasting companies'
 - Advances to other producers
 - Exhibition rights
 - Feature film productions
 - Film rights
 - Films owned or in production
 - Production costs and advances
 - Program rights
 - Television films
7. Prepaid advertising
8. Prepaid commissions
9. Prepaid insurance
10. Prepaid interest
11. Prepaid pension expense
12. Prepaid rent
13. Prepaid taxes (unless presented with deferred taxes or as prepaid income taxes)
14. Royalty advances and prepaid royalties
15. Supplies (when listed separately from inventory)
16. Trucking companies' prepaid tires

This item excludes:

1. Advances not classified by type unless included in Prepaid Expense by the company (included in Current Assets – Other)

2. Deferred or prepaid income taxes (included in Current Assets – Other)
3. Deferred taxes (included in Current Assets – Other)
4. Deposits (included in Current Assets – Other)
5. Prepaid pensions if included in another item and mentioned only in the notes

This item contains a **Combined Figure** data code that indicates that Prepaid Expense is included with Current Assets – Other.

This item is not available for banks.

Pretax Income

Annual data item number	170
Quarterly data item number	23
Variable data item (Business Information – Segment Item Value File)	PI
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1961
Position number in Business Information – Segment Item Value File	34
Annual position number on Daily Fundamental File	123
Quarterly position number on Daily Fundamental File	193

This item represents operating and nonoperating income before provisions for income taxes and minority interest.

This item will be reported after deduction of minority interest when minority interest is included in non-operating expense and no break out is available.

Quarterly

For banks, this item includes net pretax profit or loss on securities sold or redeemed.

Quarterly

Pretax income will not be available preliminarily when minority interest is not known, is a significant figure (> 2% of pretax) and is included in nonoperating expense. If this is the case in the first three quarters, the fourth quarter will also be handled this way for consistency.

Pretax Income (Restated)

Annual data item number	122
Units (companies)	Millions of dollars

This item represents Pretax Income restated up to 10 years for acquisitions, discontinued operations, and/or accounting changes and is **as reported** by the company.

This item for banks, is restated up to five years and includes the net after-tax minority interest profit or loss on securities sold or redeemed.

This item is not available for utilities.

Pretax Income – Domestic

Annual data item number	272
Units (companies)	Millions of dollars
Annual data availability	1984

This item represents the income of a company's domestic operations before taxes.

Some differences between this item and pretax income on the Income Statement:

1. Adjustments or eliminations
2. Equity in earnings reported below taxes
3. Minority interest reported above taxes.

This item includes pretax income from operations in Puerto Rico.

This item is not available for banks or utilities.

Annual footnote code

JJ	The sum of Pretax Income – Domestic and Pretax Income – Foreign differs from the sum of Pretax Income on the Income Statement
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Pretax Income – Foreign

Annual data item number	273
Units (companies)	Millions of dollars
Annual data availability	1984

This item represents the income of a company's foreign operations before taxes **as reported** by the company.

Some differences between this item and pretax income on the Income Statement:

1. Adjustments or eliminations
2. Equity in earnings reported below taxes
3. Minority interest reported above taxes.

This item is not available for banks or utilities.

Annual footnote code

JJ	The sum of Domestic Pretax Income and Pretax Income – Foreign differs from the sum of Pretax Income on the Income Statement
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Price – Close

Annual data item number	24
Quarterly data item numbers	12, 13, 14 (first, second, and third months of quarter)
Variable data item (PDE File)	PRCC
Units (companies)	Dollars and cents
Annual data availability	1950
Quarterly data availability	First quarter, 1962

Refer to the **Price – Low** (definition #23) definition for details.

Price – High

Annual data item number	22
Quarterly data item numbers	63, 64, 65 (first, second, and third months of quarter)
Variable data item (PDE File)	PRCH
Units (companies)	Dollars and cents
Annual data availability	1950
Quarterly data availability	First quarter, 1962

Refer to the **Price – Low** (definition #23) definition for details.

Price – Low

Annual data item number	23
Quarterly data item numbers	66, 67, 68 (first, second, and third months of quarter)
Variable data item (PDE File)	PRCL
Units (companies)	Dollars and cents
Annual data availability	1950
Quarterly data availability	First quarter, 1962

These items represent the absolute high, low, and close transactions during the period for companies on national stock exchanges and bid prices for over-the-counter issues.

Beginning in the Fall 2000, the Securities Exchange Commission (SEC) began requiring the implementation of decimal pricing for all U.S. equities and options. In order to accommodate the change in price reporting, Standard & Poor's revised its file format beginning April 9, 2001 for the Daily Price file and April 12, 2001 for the Compustat ASCII PDE files (U.S. PDE, Canadian PDE, Transaction Pde and Research PDE). Pricing precision is up to six decimal places.

Annual prices are reported on a calendar year basis, regardless of the company's fiscal year-end. Quarterly prices are on a fiscal quarter basis rather than a calendar quarter basis.

Prices are adjusted for all stock splits and stock dividends that occurred in the calendar year, except for (06-11) fiscal year companies which have declared stock splits and stock dividends between the end of their fiscal year and the end of the calendar year. In those instances, the stated prices are not adjusted. When a (01-05) fiscal year company has a stock split and/or a stock dividend after the calendar year-end but before their fiscal year-end, fiscal year-end prices will be adjusted.

Data can be adjusted for stock splits and stock dividends that occurred subsequent to the reporting period by *dividing* by the Adjustment Factor (Cumulative) by Ex-Date for that year.

Prices are reported in dollars and cents.

Prices are reported as **Not Available** for those periods in which a major merger of companies of similar size occurs. This handling of the merging companies is necessary because the prices of one company are not representative of the newly formed company.

If a company suspends trading, Standard & Poor's will present the high, low, and close price of the stock as of the last trading day.

Quarterly All definitions given above also apply to the quarterly files except that prices are on a fiscal quarter basis rather than a calendar quarter basis. Thus, monthly prices are adjusted for all stock splits and stock dividends that occurred during the fiscal quarter of the company.

PDE Prices are carried in dollars and cents. The following table indicates the method used:

Exchange Stock Price	S&P Stock Price
20	20.000000
20 1/8	20.125000
20 1/4	20.250000
20 3/8	20.375000
20 1/2	20.500000
20 5/8	20.625000
20 3/4	20.750000
20 7/8	20.875000

PDE For **indexes**, high and low price data is available for the S&P Industrials and S&P 500 as of the last Wednesday of each month and as of the last trading day of each month. Last Trading Day prices are also presented for the NY Stock Exchange Composite, the AMEX Composite, and the NASDAQ – OTC Composite. This information is obtained from the *PR Newswire* and the *S&P Stock Price Index* sheet which are published in the applicable weeks.

PDE For **indexes**, close price is the close price reported for the various industry indexes and composites. The close prices are collected as of the last trading day of the month for all indexes. For S&P Industrials, S&P 500 and S&P 100 indexes, we present separate records for both last trading day and last Wednesday prices

PDE Refer to the Availability of Industry Index Data table in *Chapter 2, Understanding the Compustat North America Database*, for general availability.

PDE Prices are fully adjusted for all subsequent stock splits and stock dividends. The cumulative adjustment factor can be used to unadjust this item to its originally reported state.

Price – Fiscal Year – Close

Annual data item number	199
Units (companies)	Dollars and cents
Annual data availability	1962

Refer to the **Price – Fiscal Year – Low** (definition #23) definition for details.

Price – Fiscal Year – High

Annual data item number	197
Units (companies)	Dollars and cents
Annual data availability	1962

Refer to the **Price – Fiscal Year – Low** (definition #198) definition for details.

Price – Fiscal Year – Low

Annual data item number	198
Units (companies)	Dollars and cents
Annual data availability	1962

These items represent the absolute high, low, and actual close price transactions as of a company's fiscal year-end. Bid prices are reported for over-the-counter issues that are not traded on NASDAQ National Market System.

Data can be adjusted for stock splits and dividends that occur.

Prices are reported as of a company's fiscal year-end and are adjusted for all stock splits and stock dividends occurring during the fiscal year.

Prices are carried in dollars and cents. The following table indicates the method used:

Exchange Stock Price	Standard & Poor's Stock Price
20	20.000000
20 1/8	20.125000
20 1/4	20.250000
20 3/8	20.375000
20 1/2	20.500000
20 5/8	20.625000
20 3/4	20.750000
20 7/8	20.875000

Canadian

Standard & Poor's presents prices for Canadian companies in Canadian dollars and cents.

If a company suspends trading, the high, low, and close prices will be presented as of the last trading day.

Product Identifier (Compustat Business Information Files)

Variable data item (Compustat Business Information – Products File)	PDID
Units	Code
Data availability	7 years
Position number in Compustat Business Information – Products File	4

This item represents a unique identifier for every product reported by a company. An identifier remains with a specific product as long as the data for that product segment is comparable from one year to the next.

Product Name (Compustat Business Information Files)

Variable data item (Compustat Business Information – Products File)	PNAME
Units	Code
Data availability	7 years
Position number in Compustat Business Information – Products File	5

This item represents a generic name of the product as reported by the company, such as cookies, restaurants, etc. The names of the principal products are assigned as they are reported by the company.

Property, Plant, and Equipment – Beginning Balance (Schedule V)

Annual data item number	182
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

This item represents the beginning balance of a company's property, plant, and equipment account **as reported** on Schedule V.

This item includes adjustments for acquisitions (pooling of interest).

This item is not available for banks.

Property, Plant, and Equipment – Buildings at Cost

Annual data item number	263
Units (companies)	Millions of dollars
Annual data availability	1989

Property, Plant, and Equipment – Buildings at Cost represents the cost of all buildings included in a company's property, plant, and equipment account.

This item includes:

1. Machinery and equipment if combined with buildings
2. Parking structures that do not generate revenue

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Buildings (Net)

Annual data item number	155
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

Property, Plant, and Equipment – Buildings (Net) represents the item at cost, *minus* accumulated depreciation, of all buildings included in a company's property, plant, and equipment account.

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Capital Expenditures (Schedule V)

Annual data item number	30
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents the funds used for additions to property, plant and equipment, excluding amounts arising from acquisitions for an operating segment.

This item includes:

1. Expenditures for capital leases
2. Increase in funds for construction
3. Increase in leaseback transactions
4. Reclassification of inventory to property, plant, and equipment
5. Utility companies: Allowance for funds used during construction

This item excludes:

1. Capital expenditures of discontinued operations
2. Changes in property, plant and equipment from foreign currency fluctuations when listed separately
3. Decreases in funds for construction on the "Uses" side
4. Net assets of businesses acquired
5. Property, plant and equipment of acquired companies
6. Software costs unless included in property, plant and equipment on Balance Sheet

This item is not available for banks or real estate investment trust companies.

Property, Plant, and Equipment – Construction in Progress at Cost

Annual data item number	266
Units (companies)	Millions of dollars
Annual data availability	1989

Property, Plant, and Equipment – Construction in Progress at Cost represents the capitalized amount of plant and equipment construction that has not been completed.

This item includes funds for construction.

This item excludes property held for future use (included in Property, Plant, and Equipment – Other [Net]).

Property, Plant, and Equipment – Construction in Progress (Net)

Annual data item number	73
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

Property, Plant, and Equipment – Construction in Progress (Net) represents the capitalized amount of plant and equipment construction, which has not been completed, *minus* accumulated depreciation.

This item includes funds for construction.

This item excludes property held for future use (included in Property, Plant, and Equipment – Other [Net]).

Utility companies' construction in progress (net) is available.

This item is not available for banks or real estate investment trust companies.

Property, Plant, and Equipment – Ending Balance (Schedule V)

Annual data item number	187
Units (companies)	Millions of dollars
Annual data availability	1984

This item represents the ending balance of a company's property, plant, and equipment account as reported on Schedule V. The ending balance may not agree with the gross property, plant and equipment due to items included by definition, which are not included on the schedule.

This item is not available for banks, utilities, real estate investment trust or savings and loan companies.

Property, Plant, and Equipment – Land and Improvements at Cost

Annual data item number	260
Units (companies)	Millions of dollars
Annual data availability	1984

Property, Plant, and Equipment – Land and Improvements at Cost represents the cost of land used in the production of revenue.

This item includes:

1. All natural resources if combined with land.
2. All leases and leasehold improvements (when all are classified with land) Land and improvements (including roads)
3. Land and improvements (including roads)
4. Parking lots that do not generate revenue

Property, Plant, and Equipment – Land and Improvements (Net)

Annual data item number	158
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

Property, Plant, and Equipment – Land and Improvements (Net) represents the cost of land, used in the production of revenue, *minus* accumulated depreciation.

This item includes:

1. All natural resources if combined with land.
2. All leases and leasehold improvements (when all are classified with land)
3. Land and improvements (including roads)
4. Parking lots that do not generate revenue

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Leases at Cost

Annual data item number	265
Units (companies)	Millions of dollars
Annual data availability	1984

Property, Plant, and Equipment – Leases at Cost represents the capitalized value of leases and leasehold improvements included in Property, Plant, and Equipment. Such leases represent a contract by which the company leases a part of their fixed assets from the lessor. Leasehold improvements represent changes to leased property that increase its value.

This item includes leases and leasehold improvements when classified separately.

This item excludes equipment leased to others (included in Property, Plant, and Equipment – Machinery and Equipment).

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Leases (Net)

Annual data item number	159
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

Property, Plant, and Equipment – Leases (Net) represents the capitalized value of leases and leasehold improvements, *minus* accumulated depreciation.

This item includes leases and leasehold improvements when classified separately.

This item excludes equipment leased to others (included in Property, Plant, and Equipment – Machinery and Equipment).

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Machinery and Equipment at Cost

Annual data item number	264
Units (companies)	Millions of dollars
Annual data availability	1984

Property, Plant, and Equipment – Machinery and Equipment at Cost represents the capitalized cost of machinery and equipment used to generate revenue.

This item includes:

1. Bottles, kegs, containers
2. Equipment leased to others
3. Furniture and fixtures
4. Industrial and office machinery
5. Tools, dies, patterns, bookplates, and molds, etc.
6. Transportation equipment (automobiles, trucks, and aircraft)

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Machinery and Equipment (Net)

Annual data item number	156
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

Property, Plant, and Equipment – Machinery and Equipment (Net) represents the capitalized cost of machinery and equipment used to generate revenue *minus* accumulated depreciation.

This item includes:

1. Bottles, kegs, containers
2. Equipment leased to others
3. Furniture and fixtures
4. Industrial and office machinery
5. Tools, dies, patterns, bookplates, and molds, etc.
6. Transportation equipment (automobiles, trucks, and aircraft)

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Natural Resources at Cost

Annual data item number	261
Units (companies)	Millions of dollars
Annual data availability	1984

Property, Plant, and Equipment – Natural Resources at Cost represents the cost of irreplaceable assets created by the work of nature (e.g. products that are extracted or removed directly from the earth or sea).

This item includes:

1. Extraction through mining from either open-pit or shaft mines (metals: copper, iron, gold, silver, etc.; minerals: coal, salt, limestone, etc.)
2. Harvesting of growing products (e.g. timberlands)
3. Mining properties
4. Oil fields
5. Production through wells drilled below the earth's surface (i.e., oil and gas)

This item contains a **Combined Figure** data code if it is combined with land.

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Natural Resources (Net)

Annual data item number	157
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

Property, Plant, and Equipment – Natural Resources (Net) represents the cost, of irreplaceable assets created by the work of nature (e.g. products that are extracted or removed directly from the earth or sea) *minus* accumulated depreciation.

This item includes:

1. Extraction through mining from either open-pit or shaft mines (metals: copper, iron, gold, silver, etc.; minerals: coal, salt, limestone, etc.)
2. Harvesting of growing products (e.g. timberlands)
3. Mining properties
4. Oil fields
5. Production through wells drilled below the earth's surface (i.e., oil and gas)

This item contains a **Combined Figure** data code if it is combined with land.

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Other at Cost

Annual data item number	267
Units (companies)	Millions of dollars
Annual data availability	1984

Property, Plant, and Equipment – Other at Cost represents other components of property, plant, and equipment which cannot be categorized as land, natural resources, buildings, machinery and equipment, leases, or construction in progress for continuing operations.

This item includes:

1. Computer software costs
2. Farming industries' livestock
3. Golf courses
4. Intangibles
5. Investment tax credits (when not allocated to individual property, plant, and equipment components)
6. Other property
7. Property held for future use
8. Property to be discontinued
9. Rental properties (unspecified as to type)
10. Revenue producing parking lots
11. Unclassifiable items such as cable systems, oil and gas properties, landfills, and plant.

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Other (Net)

Annual data item number	250
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

Property, Plant, and Equipment – Other (Net) represents other components of property, plant, and equipment, *minus* accumulated depreciation, which cannot be categorized as land, natural resources, buildings, machinery and equipment, leases, or construction in progress for continuing operations.

This item includes:

1. Computer software costs
2. Golf courses
3. Intangibles
4. Investment tax credits (when not allocated to individual property, plant, and equipment components)
5. Farming industries' livestock
6. Other property

7. Property held for future use
8. Property to be discontinued
9. Rental properties (unspecified as to type)
10. Revenue producing parking lots
11. Unclassifiable items such as cable systems, oil and gas properties, landfills, and plant.

This item is not available for banks, utilities or real estate investment trust companies.

Property, Plant, and Equipment – Other Changes (Schedule V)

Annual data item number	185
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

This item represents changes to the property, plant, and equipment account not elsewhere classified on Schedule V.

This item is not available for banks.

Property, Plant, and Equipment – Retirements (Schedule V)

Annual data item number	184
Units (companies)	Millions of dollars
Annual data availability	1969

This item is no longer collected as of January 21, 1997.

This item represents a deduction from a company's property, plant, and equipment account resulting from the retirement of obsolete or damaged goods and/or physical structures.

This item is not available for banks.

Property, Plant, and Equipment – Total (Gross)

Annual data item number	7
Quarterly data item number	118
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976

Property, Plant, and Equipment – Total (Gross) represents the cost of fixed property of a company used in the production of revenue before adjustments for accumulated depreciation, depletion, and amortization.

These items include:

1. Advances to vendors for plant expansion programs
2. Airline companies' deposits and advances on aircraft and equipment
3. Banking companies' (net only) and savings and loan companies' office premises and equipment

4. Beverage producers' bottles, kegs, and cases
5. Broadcasting companies' broadcast costs
6. Capitalized leases
7. Computer software included in property, plant, and equipment by the company
8. Construction in progress and funds for construction (including funds held by trustees and funds held in escrow)
9. Display fixtures
10. Property and equipment leased to others
11. Extractive industries'
 - Exploration and development expenditures
 - Investment in oil and gas properties at cost
 - Mining concessions and undeveloped leases
 - Patents and franchises on foreign property
 - Prepaid mine development and stripping
 - Seismic libraries
12. Finance and insurance companies' title plants
13. Forestry and paper companies' timberlands and timber rights
14. Improvements to leased or rental properties
15. Intangibles (included on Schedule V by the company and a "net" number is not available)
16. Leaseholds and leasehold improvements (unless presented as intangibles by the company)
17. Motion picture production companies'
 - Franchise rights and broadcast licenses
 - Noncurrent film costs
 - Noncurrent inventory
18. Finance and insurance companies' title plants
19. Forestry and paper companies' timberlands and timber rights
20. Finance and insurance companies' title plants
21. Forestry and paper companies' timberlands and timber rights
22. Improvements to leased or rental properties
23. Intangibles (included on Schedule V by the company and a "net" number is not available)
24. Leaseholds and leasehold improvements (unless presented as intangibles by the company)
25. Motion picture production companies'

- Franchise rights and broadcast licenses
- Noncurrent film costs
- Noncurrent inventory
- 26. Patterns
- 27. Pollution abatements
- 28. Property held for future use
- 29. Real estate companies' and land developers' land held for development and sale
- 30. Restricted funds for the purchase of Property, Plant, and Equipment
- 31. Shipping companies' statutory reserve funds and allowances from the Maritime Administration for vessels traded in (used for vessels under construction)
- 32. Tools and dies
- 33. Unexpended proceeds of industrial revenue bonds

This item excludes:

1. Assets held for sale unless included in property, plant and equipment
2. Broadcasting companies'
 - Film productions (included in Deferred Charges)
 - Film rights (included in Deferred Charges)
 - Program rights (included in Deferred Charges)
3. Computer software excluded from property, plant, and equipment by the company (included in Assets – Other)
4. Excess cost over value of property (included in Intangibles)
5. Idle land (included in Assets – Other)
6. Goodwill, patents, and other intangibles (included in Intangibles)
7. Long-term inventory (included in Assets – Other)
8. Motion picture industries' film distribution systems (included in Assets – Other)
9. Non-real estate companies'
 - Land or property held for resale (included in Investments and Advances – Other)
 - Property purchased and held for investment (included in Investments and Advances – Other)
10. Property not used in operations (included in Assets – Other)
11. Property of discontinued operations (included in Assets – Other)

Property, Plant, and Equipment – Total (Gross) is not available for banks and real estate investment trust companies.

Annual footnote codes

TG	Company uses successful efforts method of accounting
TH	Company uses full-cost method of accounting

Property, Plant, and Equipment – Total (Net)

Annual data item number	8
Quarterly data item number	42
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number on Daily Fundamental File	124
Quarterly position number on Daily Fundamental File	194

Property, Plant, and Equipment – Total (Net) represents the cost, of tangible fixed property used in the production of revenue, less accumulated depreciation.

Annual footnote codes

TG	Company uses successful efforts method of accounting
TH	Company uses full-cost method of accounting

Property, Plant, and Equipment – Total (Net) (Restated)

Annual data item number	141
Units (companies)	Millions of dollars

This item represents Property, Plant, and Equipment – Total (Net) restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations and is **as reported** by the company.

Due to company presentation, this item may differ from the historical Property, Plant, and Equipment – Total (Net).

If the reporting differences between historical and restated figures exceed 10 percent in the current year, this item will be **Not Available**.

Property, Plant, and Equipment – Total (Net) (Restated) may exclude items included in the historical definition, which the company does not report, such as timberlands, rental properties, or funds for construction.

This item reflects average long-term debt for banks.

Provision for Loan/Asset Losses

Annual data item number	342
Quarterly data item number	171
Units	Millions
Annual data availability	1961
Quarterly data availability	First quarter, 1970

This item represents an expense charged to earnings, which increases the allowance for possible losses on assets owned due to the decline in value of collateralized assets or foreclosed assets. This item includes:

1. Provision for loan losses
2. Provision for other real estate owned losses
3. Specific and general provision for other real estate owned losses
4. Provision for loss on assets held for sale

This data item is only available for banks and domestic financial services companies.

Purchase of Common and Preferred Stock (Statement of Cash Flows)

Annual data item number	115
Quarterly data item number	93
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number on Daily Fundamental File	103
Quarterly position number on Daily Fundamental File	172

This item represents any use of funds decreasing common and/or preferred stock.

This item includes:

1. Conversion of Class A, Class B, and special stock into common stock
2. Conversion of preferred stock into common stock
3. Purchase of treasury stock
4. Repurchase of warrants when combined with repurchase of common or preferred stock
5. Retirement or redemption of common/ordinary stock
6. Retirement or redemption of preferred stock
7. Retirement or redemption of redeemable preferred stock

This item excludes:

1. Purchase of warrants
2. Reductions in stocks of a subsidiary
3. Share purchase costs when reported separately

This item contains a **Combined Figure** data code when:

1. Purchase of Common and Preferred Stock is combined with another item either outside or within the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
2. Purchase of Common and Preferred Stock is combined with another item either outside or within the Financing Activities section on a Statement of Cash Flows (Format Code = 7)
3. Purchase of Common and Preferred Stock is combined with another item on a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
4. Sale of Common and Preferred Stock is reported net of purchase

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Real Estate Property – Total

Annual data item number	391
Quarterly data item number	270
Annual mnemonic	RET
Quarterly mnemonic	RETQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item represents investment in real estate *less* accumulated depreciation and amortization as reported on a the Balance Sheet. For Real Estate Investment Trusts, property is considered investments at cost.

This items includes:

1. Operating Real Estate Assets
2. Real Estate
3. Real Estate held for Sale
4. Real Estate available for Sales
5. Real Estate Owned
6. Rental Properties
7. Property under development
8. Real Estate Investments

9. Total Properties
10. Undeveloped property held for investment or sale

This items excludes:

1. Investment in direct financing leases
2. Investment in Real Estate Joint Ventures
3. Investment in unconsolidated real estate entities
4. Mortgage Loans
5. Personal Property (PPE that the company is using, not revenue producing)

Receivables – Current – Other

Annual data item number	194
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents claims against others collectible in cash generally within one year of the Balance Sheet date.

This item includes:

1. Accrued interest
2. Advances to related parties indicated as a receivable
3. Amounts due from officers and employees when listed as current
4. Claims against others
5. Claims in litigation
6. Commercial paper issued by unconsolidated subsidiaries to parent company
7. Dividends receivable
8. Investment in bank participation notes
9. Investment tax credits recoverable
10. Money due from sale of securities
11. Notes receivable when listed separately from accounts receivable
12. Pension trust fund payments recoverable from employees
13. Receivables due from unconsolidated subsidiaries/associate companies/affiliates
14. Sundry and miscellaneous receivables when stated separately
15. Taxes receivable other than income taxes
16. Trade receivables when combined with current receivables
17. Value added taxes

This item excludes:

1. Advances on material purchases
2. Estimated future income tax benefits

- 3. Income tax refunds
- 4. Refundable or recoverable income taxes
- 5. Trade notes receivable
- 6. Trade receivables (claim owed by customers for goods and services sold in the ordinary course of business)

Quarterly This item combines Accounts Receivable, Other Receivables and Income Tax Refunds.

Receivables – Estimated Doubtful

Annual data item number	67
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents the provision for “bad debts”. This is the dollar amount of all current accounts receivable (both trade and non-trade) estimated to be uncollectable based on historical and industry averages. This account allows for a practical presentation of the realizable value of the customer receivables.

This item includes:

- 1. Allowance for doubtful accounts
- 2. Allowance for losses

This item excludes:

- 1. Allowance for cancellations
- 2. Allowance for cash discounts
- 3. Allowance for refunds on returnable containers

On an unclassified Balance Sheet, this item represents the doubtful account provision against both short- and long-term receivables.

This item is not available for banks or utilities.

Receivables – Total

Annual data item number	2
Quarterly data item number	37
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1976
Annual position number on Daily Fundamental File	125
Quarterly position number on Daily Fundamental File	195

This item represents claims against others (after applicable reserves) collectible in cash, generally within one year of the Balance Sheet date.

This item includes:

- 1. Acceptances receivable
- 2. Accrued interest

- Canadian**
3. Accrued operating differential subsidiaries (shipping companies)
 4. Advances to related parties indicated as a receivable
 5. Amount of discount due from a third party for discounting receivables (due from factor)
 6. Amounts due from unconsolidated subsidiaries
 7. Amounts listed as current assets due from officers and employees
 8. Area development grants (when treated as a current asset)
 9. Banks and savings and loans' net loans and leases
 10. Billed and unbilled trade receivables
 11. Claims in litigation
 12. Commercial paper issued by unconsolidated subsidiaries to the parent company
 13. Contract receivables (billed, unbilled, in progress, government, etc.)
 14. Costs and estimated profit on uncompleted contracts (if billed)
 15. Customer receivables
 16. Dealer accounts receivables
 17. Dividends receivable
 18. Due from factor
 19. Equity in installment accounts sold to finance subsidiaries
 20. Expenditures billable to clients for advertising agencies
 21. Financing and sales-type leases
 22. Income tax receivables, income tax refunds, and recoverable income taxes
 23. Installment contracts
 24. Investment in bank participation notes
 25. Investment Tax Credits Recoverable
 26. Miscellaneous and sundry receivables when stated separately
 27. Money due from sales of securities
 28. Notes receivables when listed separately or combined with accounts receivable
 29. Pension trust fund payments recoverable from employees
 30. Property to be sold under lease back arrangement
 31. Receivables due from unconsolidated subsidiaries/associated companies/affiliates
 32. Recoverable costs on lease back agreements
 33. Retainages
 34. Royalties receivables
 35. Taxes receivable other than income taxes
 36. Trade, miscellaneous, and other receivables

37. Unbilled and accrued operating revenues
38. Unbilled costs on contracts and costs in excess of related billings (when treated as trade receivables by the company)
39. Unbilled lease revenues
40. Unbilled shipments received by customers
41. U.S. government contract billings and expensed contracts
42. Value added taxes

This item excludes:

1. Advances on material purchases (treated as an inventory item)
2. Allowance for doubtful accounts (Receivables – Total is stated after deducting these items)
3. Estimated future income tax benefits (included in Current Assets – Other)
4. Reserves for losses for finance companies (Receivables – Total is stated after deducting these items)
5. Reserves for unearned charges on commercial installment and equipment lease receivables (Receivables – Total are stated after deducting these items)
6. Unbilled receivables (treated as an inventory item)
7. Work in process and advances to subcontractors (treated as an inventory item)

Receivables – Trade

Annual data item number	151
Units (companies)	Millions of dollars
Annual data availability	1966

This item represents amounts on open account (net of applicable reserves) owed by customers for goods and services sold in the ordinary course of business.

This item includes:

1. Acceptances receivables unless specified to be non-trade
2. Accounts and notes receivable when presented together and no break-out available
3. Billed and unbilled trade receivables
4. Contract receivables (billed, unbilled, in progress, government, etc.)
5. Customer receivables
6. Dealer accounts receivable
7. Equity in installment accounts sold to finance subsidiaries
8. Financing and sales-type leases
9. Installment contracts
10. Layaways for retail companies
11. Proceeds of cash sales due from lessors

12. Receivables (when not specifically classified by type)
13. Receivables from partnerships, affiliates, and joint ventures for extractive industries (when a part of normal operations)
14. Retainages
15. Trade accounts receivable
16. Trade notes and acceptances receivable
17. Unbilled costs on contracts and costs in excess of related billings when treated as trade receivables by the company, or when accounted for with the cost-plus contract method

This item excludes:

1. "Accounts receivable – other" (unless "other" is clearly a trade receivable)
2. Contracts in progress
3. Notes receivable
4. Receivables due from unconsolidated subsidiaries, associated and parent companies, affiliated, officers, stockholders and employees that are not trade receivables
5. Unbilled costs on contracts and costs in excess of related billings when treated as inventory by the company, or accounted for under a fixed-price contract.

This item is not available for banks.

Record Number

Variable data item	REC
This item represents the record number. For more information, see the <i>Record Control Information</i> sections in the <i>Standard & Poor's Compustat Technical Guide</i> .	

Rental Commitments – Minimum – 1st, 2nd, 3rd, 4th, and 5th Years

Annual data item numbers	96, 164, 165, 166, and 167
Units (companies)	Millions of dollars
Annual data availability	1974

These items represent the minimum rental expense due in first, second, third, fourth, and fifth years from the Balance Sheet date under all existing noncancelable leases. The figure is gross (before rental or sublease income is deducted). These figures are the amounts payable in each of the years, and are not cumulative figures.

This item excludes:

1. Capital lease obligations
2. Average rental commitments for the next five years

This item is not available for banks or utilities.

Annual footnote code

QH	Net of Rental Income
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Rental Commitments – Minimum – Five Years Total

Annual data item number	95
Units (companies)	Millions of dollars
Annual data availability	1974

This item represents the cumulative minimum rental expense due in five years for noncapitalized, noncancelable leases. Standard & Poor's presents a gross figure (that is, before deducting rental or sublease income).

This item excludes capitalized leases (included in Debt – Maturing in 2nd, 3rd, 4th, and 5th Years).

This item is not available for banks or utilities.

Rental Commitments – Thereafter

Annual data item number	389
Annual mnemonic	MRCTA
Annual data availability	1990

This item represents the minimum rental expense due in all years subsequent to the fifth year through the end of the leases' lives to which the company is committed under noncancelable leases.

This item excludes Capitalized Lease Obligations.

Rental Expense

Annual data item number	47
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents all costs charged to operations for the rental of land, space, buildings and/or equipment for continuing operations.

This item includes:

1. Airlines' landing fees
2. Contingent rentals associated with capitalized lease obligations

This item excludes:

1. Oil and gas operations' delay rentals (included in Selling, General, and Administrative Expense)
2. Principal lease or rental payments under capitalized lease obligations

For banks, this figure is net of rental income.

Annual footnote codes

BR	Includes royalties
QH	Net of rental income
RH	Combination of BR and QH

Rental Income

Annual data item number	163
Units (companies)	Millions of dollars
Annual data availability	1975

This item represents the amount of income generated from the rental of property, plant, and equipment.

This item includes:

1. Real estate investment trusts' rental income included in sales
2. Rental or sublease income on capitalized leases
3. Retail companies' rental income from leased departments

This item excludes rental income that is included in Sales – Net.

This item is not available for utilities.

Report Date of Quarterly Earnings

Period descriptor (Industrial Quarterly File)	REPORT DATE OF QUARTERLY EARNINGS
Units	Date
Quarterly data availability	First quarter, 1971
Position number on Daily Fundamental File	41

This descriptor represents the date in which quarterly earnings and earnings per share figures are first publicly reported in the various news media (such as the *Wall Street Journal* or newswire services). Standard & Poor's presents the Julian date format in which YYDDD represents the year and the cumulative day of the year.

Research and Development (Compustat Business Information Files)

Variable data item (Compustat Business Information – Segment Item Value File)	RD
Units (companies)	Millions of dollars
Data availability	7 years
Position number in Compustat Business Information – Segment Item Value File	18

Research and Development is defined by SFAS 2 on Research and Development as follows:

Research is planned search or critical investigation aimed at discovery of new knowledge with the hope that such knowledge will be useful in developing a new product or service or new process or technique or in bringing about a significant improvement to an existing product or process.

Development is the translation of research findings or other knowledge into a plan or design for a new product or process or for a significant improvement to an existing product or process whether intended for sale or use. It does not include routine or periodic alterations to existing products, production lines, manufacturing processes and

other ongoing operations even though those alterations may represent improvements and it does not include market research or market testing activities.

Footnote code

BG Includes engineering expense

Research and Development Expense

Annual data item number	46
Quarterly data item number	4
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1989
Annual position number on Daily Fundamental File	118
Quarterly position number on Daily Fundamental File	186

This item represents all costs that relate to the development of new products or services. The amount reflects the company's contribution to research and development.

This item includes:

1. Company-sponsored research and development
2. Purchased research and development when reported as a special item
3. Research and development expense from continuing operations (for companies engaged in the primary business of research and development)
4. Software development expense

This item excludes:

1. Amortization of software costs for companies that recognize software revenues
2. Amortization of purchased software
3. Customer- or government-sponsored research and development
4. Customer-sponsored software expense
5. Engineering expense
6. Extractive industry activities (prospecting, acquisition of mineral rights, drilling, and mining)
7. Inventor royalties
8. Market research and testing
9. Purchased technology
10. Research and development from discontinued operations
11. Support expense

This item is not available for banks or utilities.

Annual & Quarterly footnote codes

BF	Includes customer- or government-sponsored research and development expenses
BG	Includes engineering expense
BV	Combination of BW and BF or BW and BG
BW	Includes in-process, acquired or purchased research and development

Reserve for Loan/Asset Losses

Annual data item number	343
Quarterly data item number	172
Units	Millions
Annual data availability	1961
Quarterly data availability	First quarter, 1970

This is a balance sheet item that represents all value adjustment reserves. This item includes:

1. Allowance for Loan Losses
2. Other real estate owned reserves
3. Other real estate owned held for sale reserves
4. Real estate investment allowance reserves
5. Securities held for sale valuation allowance reserves

This item is only available for banks and domestic financial service companies.

Restructuring Costs Aftertax

Annual data item number	377
Quarterly data item number	258
Annual mnemonic	RCA
Quarterly mnemonic	RCAQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all special items reported after-taxes that correspond to Restructuring Costs.

Special items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Chapter 11 reorganization costs/Chapter 11 expenses
2. Closing costs
3. Early retirement
4. Exit costs

5. Rationalizations
6. Realignment
7. Reductions in workforce
8. Relocation charges
9. Repositioning
10. Severance when included in a restructuring amount by the company or when broken out as a separate line item on the income statement

This item excludes:

1. Gains/losses on sale when included in restructuring and a break out is possible
2. Store closure costs for retail companies

This item contains a **Combined Figure** data code when the company reports an after-tax amount for the special item(s) but a breakout for Restructuring Charges is unavailable.

Restructuring Costs Basic EPS Effect

Annual data item number	378
Quarterly data item number	259
Annual mnemonic	RCEPS
Quarterly mnemonic	RCEPSQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all Basic EPS Effect items reported that correspond to Restructuring Costs.

Special items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Chapter 11 reorganization costs/Chapter 11 expenses
2. Closing costs
3. Early retirement costs
4. Exit costs
5. Rationalizations costs
6. Realignment costs
7. Reductions in workforce
8. Relocation charges
9. Repositioning costs
10. Severance when included in a restructuring amount by the company or when reported separately on the Income Statement

This item excludes:

1. Gains/losses on sale when included in restructuring and a break out is possible
2. Store closure costs for retail companies

This item contains a **Combined Figure** data code when the company reports an amount for the Basic EPS Effect item(s) but a breakout for Restructuring Costs is unavailable.

Restructuring Costs Diluted EPS Effect

Annual data item number	379
Quarterly data item number	260
Annual mnemonic	RCD
Quarterly mnemonic	RCDQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all Diluted EPS Effect items reported that correspond to Restructuring Costs.

Special items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Chapter 11 reorganization costs/Chapter 11 expenses
2. Closing costs
3. Early retirement costs
4. Exit costs
5. Rationalizations costs
6. Realignment costs
7. Reductions in workforce
8. Relocation charges
9. Repositioning costs
10. Severance when included in a restructuring amount by the company or when reported separately on the Income Statement

This item excludes:

1. Gains/losses on sale when included in restructuring and a break out is possible
2. Store closure costs for retail companies

This item contains a **Combined Figure** data code when the company reports an amount for the Diluted EPS Effect item(s) but a breakout for Restructuring Costs is unavailable.

Restructuring Costs Pretax

Annual data item number	376
Quarterly data item number	257
Annual mnemonic	RCP
Quarterly mnemonic	RCPQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all special items reported before taxes that correspond to Restructuring Costs.

Special items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Chapter 11 reorganization costs/Chapter 11 expenses
2. Closing costs
3. Early retirement costs
4. Exit costs
5. Rationalizations costs
6. Realignment costs
7. Reductions in workforce
8. Relocation charges
9. Repositioning costs
10. Severance when included in a restructuring amount by the company or when reported separately on the Income Statement

This item excludes:

1. Gains/losses on sale when included in restructuring and a break out is possible
2. Store closure costs for retail companies

This item contains a **Combined Figure** data code when the company reports a pretax amount for the special item(s) but a breakout for Restructuring Costs is unavailable.

Annual & Quarterly footnote code

AC Reflects an accounting change

Retained Earnings

Annual data item number	36
Quarterly data item number	58
Units (companies)	Millions of dollars
Annual data availability	1963
Quarterly data availability	First quarter, 1972

This item represents the cumulative earnings of a company *minus* total dividend distributions to shareholders. The stock adjustments made to this item relate to unissued shares.

This item includes:

1. Accumulated earnings (deficit)
2. Additional minimum liability for underfunded pension plans
3. Appropriated retained earnings (including appropriation from retained earnings of mandatory redemption of liquidating over preferred at par)
4. Cumulative translation adjustment
5. [Prior to 2001] Deferred compensation (only when capital surplus and/or common stock forces negative with the adjustment).
6. Dividends paid on ESOP shares
7. Due from employees for the exercise of stock options
8. Earnings retained for use in the business-earned surplus
9. Employee stock ownership plan shares held in trust
10. Employee stock ownership plan shares purchased with debt
11. Issuable stock
12. Miscellaneous notes receivable (other than subscription stock receivables)
13. Noncorporate proprietorship
14. Reacquired capital stock
15. Reserve for self-insurance
16. Reserve for shares to be issued (when reported in the Stockholders' Equity section)
17. Stock options, warrants, and rights
18. Value of common treasury shares (when netted against retained earnings)
19. Unappropriated retained earnings
20. Unearned deferred compensation related to preferred stock and included as part of an employee stock purchase plan
21. Unrealized gains/losses on investments (such as, marketable securities)

This item excludes:

1. [Beginning in 2001] Deferred compensation (included in Capital Surplus)
2. Deferred compensation related to ESOP shares or reported as an adjustment to an item other than Retained Earnings on the Stockholder's Equity Statement.
3. ESOPs and notes receivable from ESOPs
4. Minority interest reported in the equity section
5. Notes receivable under preferred and common stock purchase plans
6. Reserve account for shares to be repurchased (included in Capital Surplus)
7. Subscription stock receivable (included in Capital Surplus)

Prior to 1982 on the annual file and first quarter, 1986, on the quarterly file, Standard & Poor's deducted the excess over par of both common and nonredeemable preferred treasury stock from this item when the company did not maintain a Capital Surplus account or when the excess of treasury stock over par exceeded the Capital Surplus account.

Quarterly This item is not available for utility companies.

Annual & Quarterly footnote code

JD Reflects adjustments for stock split or dividend

Retained Earnings (Restated)

Annual data item number	143
Units (companies)	Millions of dollars

This item represents Retained Earnings restated up to 10 years for acquisitions, accounting changes and/or discontinued operations. Restated data is **as reported** from summary presentations.

Due to company presentation, this item may differ from historical Retained Earnings.

Restated figures are not adjusted for stock splits and dividends that occur after the current year-end.

This item is not available for banks or utilities.

Retained Earnings – Cumulative Translation Adjustment

Annual data item number	230
Units (companies)	Millions of dollars
Annual data availability	1982

This item represents the translation adjustment that is reported as a separate component of stockholders' equity. The amount is cumulative from the beginning of the year in which the company first applied the provisions of SFAS #52. This opinion requires a company to report the cumulative amount of adjustment that results from translating annual statements of subsidiaries reporting in foreign currency into the currency of the incorporated entity.

This item is not available for utilities.

Retained Earnings – Other Adjustments

Annual data item number	231
Units (companies)	Millions of dollars
Annual data availability	1982

This item represents all adjustments to Retained Earnings except adjustments for cumulative translation and marketable securities.

This item includes:

1. Net effect of adjustments to Retained Earnings due to stock splits or dividends
2. Notes receivable other than subscription stock receivables (when reported in the Stockholders' Equity section)
3. Unrealized gains or losses on hedging contracts or similar adjustments related to SFAS #133

This item excludes:

1. Cumulative distributions to stockholders (Included in Retained Earnings – Unadjusted)
2. Dividends to shareholders (Included in Retained Earnings – Unadjusted)

This item is not available for utilities.

Retained Earnings – Unadjusted

Annual data item number	259
Quarterly data item number	237
Quarterly mnemonic	REUNAQ
Units (companies)	Millions of dollars
Annual data availability	1982
Quarterly data availability	First quarter, 2000

This item represents the retained earnings figure collected **as reported** on the company's balance sheet, since it does not reflect adjustments.

This item may differ from historical Retained Earnings because it does not reflect adjustments.

For foreign companies, this item includes both allocated and unallocated retained earnings.

Quarterly This item includes adjustments for stock splits or dividends.

Quarterly This item excludes:

1. Deferred Compensation
2. Foreign Currency Translation Adjustments
3. Marketable Securities Adjustments

This item is not available for banks or utilities.

Quarterly footnote code

JD Reflects adjustment for stock split or dividend

Retained Earnings – Unrestricted

Annual data item number	97
Units (companies)	Millions of dollars
Annual data availability	1974

This item represents the dollar amount of retained earnings on the Balance Sheet that is not restricted by debt agreements. This item applies only to the restrictions on the payment of common dividends.

This item may not equal Retained Earnings because it is adjusted for items other than debt restrictions.

This item is not available for banks or utilities.

Retained Earnings Restatement

Annual data item number	99
Units (companies)	Millions of dollars
Annual data availability	1969

This item is the amount by which the prior year's retained earnings figure has been adjusted for a restatement due to acquisitions and/or accounting changes.

A restatement to Retained Earnings is the difference between retained earnings for the prior year **as reported** in the current year's source and retained earnings for that year **as reported** in the original year's source.

This item is not available for banks or utilities.

Risk-Adjusted Capital Ratio – Tier 1

Annual data item number	337
Quarterly data item number	174
Units	Ratio
Annual data availability	1993
Quarterly data availability	First quarter, 1993

This item represents the core capital ratio calculation established for banks by the 1988 Basle Accord for reporting risk-adjusted capital adequacy. Interim calculation guidelines have been established effective for 1990, which are less stringent than the final guidelines effective for 1992. The ratio based on 1992 criteria is collected in this item when reported. This item represents data collected as an actual percentage, as reported by the company.

Tier 1 Capital Definition:

Equity capital plus minority interests less portion of perpetual preferred stock and goodwill as a percent of adjusted risk-weighted assets. Regulatory minimum is four percent.

Minimum Interim and Final Ratio Targets:

	1990	1992
Tier I	3.625%	4.000%

Note	This item is referred to as Core Capital by savings and loans with a regulatory minimum of three percent.
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Risk-Adjusted Capital Ratio – Total

Annual data item number	348
Quarterly data item number	175
Units	Ratio
Annual data availability	1993
Quarterly data availability	First quarter, 1993

This item represents the combined core and supplementary capital ratio calculation established for banks by the 1988 Basle Accord for reporting risk-adjusted capital adequacy. The purpose of risk-adjusted guidelines was to establish minimum capital standards for multi-national banks and to incorporate risk adjusted assets into the calculation of capital adequacy. These guidelines assign risk to bank assets and off-balance sheet items for the purpose of calculating capital ratios. Interim calculation guidelines have been established effective for 1990, which are less stringent than the final guidelines effective for 1992. The ratio based on 1992 criteria is collected in this item when reported. This item represents data collected as an actual percentage, as reported by the company. For Tier 1 or Core Capital plus supplementary capital determined by the regulators to be eligible for inclusion in Tier 2 Capital as a percent of adjusted risk-weighted assets the regulatory minimum is eight percent.

S&P Common Stock Ranking

Annual data item number	282
Period descriptor (Industrial Qtrly File)	S&P COMMON STOCK RANKING
Units (companies)	Code
Annual data availability	1985
Quarterly data availability	First quarter, 1985

This item is an appraisal of past performance of a stock's earnings and dividends and the stock's relative standing as of a company's current fiscal year-end. Growth and stability of earnings and dividends are key elements in establishing S&P's earnings and dividends rankings for common stocks.

Standard & Poor's uses a computerized scoring system to compute basic scores for earnings and dividends, then adjusts the scores by a set of predetermined modifiers for growth, stability within long-term trend, and cyclical. Adjusted scores for earnings and dividends are combined to yield a final score. The final score for each stock is measured against a scoring matrix determined by analyzing the scores of a large representative sample of stocks.

Standard & Poor's codes, description of rankings, and the S&P ranking are presented below.

The Common Stock Ranking codes appear to the left of the decimal.

Standard & Poor's code	Description	S&P ranking
7	Highest	A+
8	High	A
9	Above Average	A-
16	Average	B+
17	Below Average	B
18	Lower	B-
21	Lowest	C
22	In Reorganization	D
99	Liquidation	LIQ

S&P does not consider these rankings to be market recommendations.

S&P Industry Index Code – Historical

Annual data item number	277
Period descriptor (Industrial Quarterly File)	S&P INDUSTRY INDEX CODE – HISTORICAL
Units (companies)	Code
Annual data availability	1982
Quarterly data availability	First quarter, 1982

This four-digit code identifies the particular industry grouping to which an S&P Major Index company is assigned. All companies in the S&P Industrial, Utilities, Transportation, Financial, and S&P 500 Supplementary Indexes have S&P Industry Index Codes.

This item is reported as of December month-end for the Industrial Annual file regardless of the company's fiscal year-end. This item is reported on a calendar basis regardless of a company's fiscal year-end for the Industrial Quarterly file. To determine a company's current industry index assignment, check the S&P Industry Index Relative Code (XREL).

S&P Industry Index Relative Code

Variable data item (Industrial Annual and PDE files)	XREL
Company descriptor (Industrial Quarterly File)	XREL
Units	Code
Annual data availability	1982
Quarterly data availability	First quarter, 1982
Position number on Daily Fundamental File	26

This four-digit code identifies the specific S&P industry group in which each company in an S&P industry is contained. All companies that are included in the S&P Industrial Index, the S&P Utilities Index, the S&P Transportation Index, the S&P Financial Index, and the S&P Supplementary Groups are assigned an S&P Industry Index Relative code. The code will be carried as **0000** for all companies not in an S&P industry group.

This code will correspond to the four-digit industry number (DNUM field) carried on the S&P Industry record on the PDE file. (Refer to the index ticker symbol section of *Chapter8, Reference*)

By extracting the Industry Index Relative codes for each Industry Index company and matching those codes with the DNUM field on the PDE file for all industries, it is possible to match all such companies with their appropriate S&P Industry.

S&P Long-Term Domestic Issuer Credit Rating – Current

Variable data item (Industrial Annual File)	SDBT
Units	Code
Position number on Daily Fundamental File	24
Annual data item numbers	96, 164, 165, 166, and 167

The Standard & Poor's Issuer Credit Rating (ICR) is a current opinion of an issuer's overall creditworthiness, apart from its ability to repay individual obligations. This opinion focuses on the obligor's capacity and willingness to meet its long-term financial commitments (those with maturities of more than one year) as they come due.

In the case of non-U.S. companies, this item is based on the local currency from the country of origin.

Long term Issuer Credit Ratings range from AAA (extremely strong capacity to meet financial obligations) to CC (highly vulnerable).

The Issuer Credit Rating is not a recommendation to purchase, sell, or hold a financial obligation issued by an obligor, as it does not comment on market price or suitability for a particular investor.

This item represents the current rating assigned to the company by Standard & Poor's.

Refer to the S&P Long-Term Domestic Issuer Credit Rating – Historical definition for more details.

Annual & Quarterly footnote code

GQ S&P Senior Debt Rating is implied

S&P Long-Term Domestic Issuer Credit Rating - Historical

Annual data item number	280
Period descriptor (Industrial Quarterly File)	S&P SENIOR DEBT RATING
Units (companies)	Code
Annual data availability	1985
Quarterly data availability	Fourth quarter, 1985

As of September 1, 1998:

The Standard & Poor's Issuer Credit Rating (ICR) is a current opinion of an issuer's overall creditworthiness, apart from its ability to repay individual obligations. This opinion focuses on the obligor's capacity and willingness to meet its long-term financial commitments (those with maturities of more than one year) as they come due.

In the case of non-U.S. companies, this item is based on the local currency from the country of origin.

Long term Issuer Credit Ratings range from AAA (extremely strong capacity to meet financial obligations) to CC (highly vulnerable).

The Issuer Credit Rating is not a recommendation to purchase, sell, or hold a financial obligation issued by an obligor, as it does not comment on market price or suitability for a particular investor.

An Issuer Credit Rating is withdrawn upon the first occurrence of any of the following:

1. Payment default on any financial obligation, rated or unrated, other than a financial obligation subject to legitimate commercial dispute
2. Voluntary bankruptcy filing or similar action
3. Seizure of the bank by a regulator if the issuer is a bank
4. Placement under regulatory supervision because of its financial status if the issuer is an insurance company

Prior to September 1, 1998: (S&P Senior Debt Rating)

This item represents the issuer senior debt rating that has been assigned to a company by Standard & Poor's. An S&P corporate debt rating is an assessment of the creditworthiness of an obligor with respect to senior debt. S&P determines a company's senior debt rating on the bond issue ratings that a company has at the senior level if the GQ footnote is not present.

Senior debt represents long-term debt not subordinate to any other long-term debt issues.

The company level rating is usually at the highest issue level rating that the company has at the senior level if issue level ratings are present. For example, a company's senior secured issues are rated one level higher than the senior unsecured issues for that company, so the senior secured issue ratings would be chosen for the company level ratings.

Not all companies have different types of senior debt issues. The implied senior rating is normally assigned when a company applies for a subordinated rating based on the issuance of only subordinated debt. The implied senior rating can be used for comparison with companies that have a senior debt rating backed up by individual issues.

A debt rating is not a recommendation to purchase, sell, or hold a security inasmuch as it does not comment as to market price or suitability for a particular investor. The ratings are based on information furnished to Standard & Poor's from the issuer or other sources that it considers reliable. S&P does not perform an audit in connection with any rating and may, on occasion, rely on unaudited financial information. The ratings may be changed, suspended, or withdrawn as a result of changes in, or unavailability of, such information, or based on other circumstances.

Bonds rated BBB or higher are commonly known as **investment grade ratings** and generally are regarded as eligible for bank investment.

Debt obligations of issuers outside of the United States and its territories are rated on the same basis as domestic corporate and municipal issues. The ratings measure the creditworthiness of the obligor but do not take into account the currency exchange or related uncertainties.

To provide more detailed indications of credit quality, S&P may modify ratings from AA to CCC with the addition of a plus sign (+) or minus sign (-) to show relative standing within

the major debt rating categories. The following codes are assigned to correspond with the actual S&P debt rating categories:

Code	Rating	Description
1	Unassigned	Unassigned
2	AAA	"AAA" indicates the highest rating assigned by Standard & Poor's. Capacity to pay interest and repay principal is extremely strong.
3	Unassigned	Unassigned
4	AA+	"AA" indicates a very strong capacity to pay
5	AA	interest and repay principal. There is only a small
6	AA-	degree of difference between "AAA" and "AA" ratings.
7	A+	"A" indicates a strong capacity to pay interest and repay principal. They are, however, somewhat
8	A	more susceptible to adverse effects of changes in circumstances and economic conditions than
9	A-	"AAA" or "AA" debt issues.
10	BBB+	"BBB" indicates an adequate capacity to pay
11	BBB	interest and repay principal. Although it normally exhibits adequate protection parameters, adverse
12	BBB-	economic conditions or changing circumstances are more likely to lead to a weakened capacity to pay interest and repay principal than debt issues with higher ratings.
13	BB+	"BB" indicates less near-term vulnerability to default than other speculative issues. However,
14	BB	they face major ongoing uncertainties or exposure to adverse business, financial or economic
15	BB-	conditions that could lead to inadequate capacity to meet timely interest and principal payments. S&P also uses the "BB" rating for debt subordinated to senior debt that is assigned an actual or implied "BBB"- rating
16	B+	"B" indicates a greater vulnerability to default but currently have the capacity to meet interest
17	B	payments and principal repayments. Adverse business, financial, or economic conditions will likely impair capacity or willingness to pay interest and repay principal. S&P also assigns the "B" rating to debt subordinated to senior debt that is assigned an actual or implied "BB" or "BB"- rating.
18	B-	

Code	Rating	Description
19	CCC+	"CCC" indicates an identifiable current vulnerability
20	CCC	to default and is dependent upon favorable
21	CCC-	business, financial, and economic conditions to meet timely payment of interest and repayment of principal. In the event of adverse, business, financial, or economic conditions, "CCC" issues are not likely to have the capacity to pay interest or repay principal. S&P also assigns the "CCC" rating to debt subordinated to senior debt that is assigned an actual or implied "B" or "B"- rating.
22	Unassigned	Unassigned
23	CC	"CC" is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC" rating
24	C	"C" is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC"- rating. S&P also assigns the "C" rating for situations in which a bankruptcy petition has been filed, but debt service payments continue.
25	Unassigned	Unassigned
26	CI	"CI" is reserved for income bonds on which no interest is being paid.
27	D	"D" indicates that payment is in default. S&P assigns the "D" rating when interest payments or principal payments are not made on the date due even if the applicable grace period has not expired, unless S&P believes that such payments will be made during such grace periods. S&P also assigns the "D" rating upon the filing of a bankruptcy petition if debt service payments are jeopardized.
28	Not Meaningful	Not Meaningful
29	SD	"SD" (Selective Default) is assigned when Standard & Poor's believes that the obligor has selectively defaulted on a specific issue or class of obligations in a timely manner.
90	Suspended	S&P suspended the bond rating on a class of debt.

Annual & Quarterly footnote code

GQ S&P Senior Debt Rating is implied

S&P Long-Term Domestic Issuer Credit Rating – Footnote – Current

Variable data item (Industrial Annual File)	SDBTIM
Units	Code

This two-character code (GQ) identifies companies that carry the latest available S&P Long-Term Domestic Issuer Credit Rating even though they do not actually have outstanding senior debt issues. S&P assigns this footnote to indicate that a company's senior debt rating is **implied**.

Standard & Poor's defines "current" as the close of business on the day prior to the update cut-off for weekly productions and two days prior to the last trading day for monthly productions.

S&P Major Index Code – Historical

Annual data item	276
Period descriptor (Industrial Quarterly File)	S&P MAJOR INDEX CODE–HISTORICAL
Units (company)	Code
Annual data availability	1976
Quarterly data availability	First quarter, 1976

This two-digit code identifies the corresponding index constituents. Beginning January 1, 2002, the indexes were reclassified. Only the codes 10, 91 and 92 continue to exist.

History was reclassified back to December 31, 1994.

This item is reported as of December month-end for the Industrial Annual file. This item is reported on a calendar basis regardless of a company's fiscal year-end for the Industrial Quarterly file. To determine if a company is currently assigned to an S&P Major Index, check the Exchange Listing and S&P Index Code on the company's record format.

Standard & Poor's uses the following codes to identify companies in an S&P Major Index:

Code	Description
10	S&P 500 (S&P Industrial prior to 1/1/2002)
40**	S&P Transportation
49**	S&P Utilities
60**	S&P Financial
90**	S&P 500 Supplementary
91	S&P MidCap 400
92	S&P SmallCap 600
(blank)	Not in a subset S&P Index

**This code discontinued after 12/31/1993.

S&P Primary Index Marker

Variable data item (Industrial Annual File)	CPSPIN
Units	Code

This marker (S&P Primary Index Marker) is a constituent of a multi-element item. Other constituents are the S&P Secondary Index Identifier and the S&P Subset Index Identifier.

This is the first element, and it consists of a one-character code. Standard & Poor's uses the following codes to identify constituents of the S&P 500, S&P MidCap 400 Indexes, or S&P SmallCap 600:

Code	Description
1	S&P 500 Index
2	S&P MidCap 400 Index
3	S&P SmallCap 600 Index
Blank	Not in a primary S&P index

S&P Primary Index Marker – Monthly

Variable data item (Industrial Annual File)	CPSPINM
Units	Code

This marker is used to identify whether a company is in a Standard & Poor's Index that month. Standard & Poor's uses the following codes to identify constituents of the S&P 500, S&P MidCap 400 Indexes or S&P SmallCap 600:

Code	Description
1	S&P 500 Index
2	S&P MidCap 400 Index
3	S&P SmallCap 600 Index
Blank	Not in a primary S&P index

S&P Secondary Index Identifier

Variable data item (Industrial Annual File)	CSSPIN
Units	Code
Position number on Daily Fundamental File	25

This marker (S&P Secondary Index Identifier) is a constituent of a multi-element item. Other constituents are the S&P Primary Index Marker and the S&P Subset Index Identifier.

This is the second element, and it consists of a two-character code. Standard & Poor's use the following codes to identify constituents of other S&P indexes:

Code	Description
10	S&P Industrial Index
40	S&P Transportation Index
49	S&P Utilities Index
60	S&P Financial Index
90	S&P 500 Supplementary Index
91	S&P MidCap 400 Index
92	S&P SmallCap 600 Index
Blank	Not in an S&P Index

S&P Short-Term Domestic Issuer Credit Rating – Current

Variable data item (Industrial Annual File)	CPAPER
Units	Code

The Standard & Poor's Issuer Credit Rating (ICR) is a current opinion of an issuer's overall creditworthiness, apart from its ability to repay individual obligations. This opinion focuses on the obligor's capacity and willingness to meet its short-term financial commitments (those with maturities of one year or less) as they come due. This item represents the current rating assigned to the company by S&P.

In the case of non-U.S. companies, the ICR is based on the local currency from the country of origin.

Short-term ICR's range from A-1 (strong capacity to meet financial obligations) to C (currently vulnerable). The ICR is not a recommendation to purchase, sell, or hold a financial obligation issued by an obligor, as it does not comment on market price or suitability for a particular investor.

An ICR is withdrawn upon the first occurrence of any of the following:

1. Payment default on any financial obligation, rated or unrated, other than a financial obligation subject to legitimate commercial dispute
2. Voluntary bankruptcy filing or similar action
3. Seizure of the bank by a regulator if the issuer is a bank
4. Placement under regulatory supervision because of its financial status if the issuer is an insurance company

Standard & Poor's defines "current" as the close of business on the day prior to the update cut-off for weekly productions and two days prior to the last trading day for monthly productions.

For more details see the definition for S&P Short-Term Domestic Issuer Credit Rating – Historical.

S&P Short-Term Domestic Issuer Credit Rating – Historical

Annual data item number	283
Period descriptor (Industrial Quarterly File)	S&P COMMERCIAL PAPER RATING – HISTORICAL
Units (companies)	Code
Annual data availability	1985
Quarterly data availability	First quarter, 1985

As of September 1, 1998:

The Standard & Poor's Issuer Credit Rating (ICR) is an opinion of an issuer's overall creditworthiness, apart from its ability to repay individual obligations. This opinion focuses on the obligor's capacity and willingness to meet its short-term financial commitments (those with maturities of one year or less) as they come due. This item represents the current rating assigned to the company by S&P.

In the case of non-U.S. companies, the ICR is based on the local currency from the country of origin.

Short-term ICR's range from A-1 (strong capacity to meet financial obligations) to C (currently vulnerable). The ICR is not a recommendation to purchase, sell, or hold a financial obligation issued by an obligor, as it does not comment on market price or suitability for a particular investor.

An ICR is withdrawn upon the first occurrence of any of the following:

1. Payment default on any financial obligation, rated or unrated, other than a financial obligation subject to legitimate commercial dispute
2. Voluntary bankruptcy filing or similar action
3. Seizure of the bank by a regulator if the issuer is a bank
4. Placement under regulatory supervision because of its financial status if the issuer is an insurance company

Prior to September 1, 1998: (S&P Commercial Paper Rating – Historical.)

This item represents the issuer commercial paper rating that has been assigned to a company by Standard & Poor's. An S&P commercial paper rating is a current assessment of the likelihood of timely payment of debt that has an original maturity of no more than 365 days.

A commercial paper rating is not a recommendation to purchase, sell, or hold a security inasmuch as it does not comment as to market price or suitability for a particular investor. The ratings are based on current information furnished to Standard & Poor's from other sources that it considers reliable. Standard & Poor's does not perform an audit in connection with any rating and may, on occasion, rely on unaudited financial information. The ratings may be changed, suspended, or withdrawn as a result of changes in, or unavailability of, such information, or based on other circumstances.

Standard & Poor's grades ratings into several categories ranging from A1+ (the highest quality obligation) to D (the lowest quality obligation). The following codes are assigned to correspond to the actual S&P Issuer Credit Rating (commercial paper rating) categories:

Code	Rating	Description
101	A1+	This highest category indicates that the greatest capacity for timely payment is strong. Those issues determined to possess extremely strong safety characteristics are denoted with a plus sign (+) designation.
102	A1	
103	A2	The capacity for timely payment is satisfactory. However, the relative degree of safety is not as high as for issues assigned an A1 rating.
104	A3	The capacity for timely payment is adequate. However, these issues are more vulnerable to adverse effects of changes in circumstances than issues assigned higher designations.
105	B	The capacity for timely payment is speculative.
106	C	The capacity for timely payment is doubtful.
107	D	Issue is in payment default. This rating is used when principal payments or interest payments are not made on the date due even if the applicable grace period has not expired, unless S&P believes that such payments will be made during these grace periods.
108	Suspended	Issue is suspended.

S&P Subordinated Debt Rating

Annual data item number	320
Period descriptor (Industrial Quarterly File)	S&P SUBORDINATED DEBT RATING
Units (companies)	Code
Annual data availability	1985
Quarterly data availability	Fourth quarter, 1985

This item is no longer collected after September 1, 1998.

This item represents the issuer subordinated debt rating that has been assigned to a company by Standard & Poor's. A Standard & Poor's corporate debt rating is an assessment of the creditworthiness of an obligor with respect to a senior or subordinated debt obligation. The assessment may take into consideration obligors such as guarantors, insurers, or lessees.

Subordinated debt represents long-term debt with claims to interest and principal that are subordinate to that of ordinary debt.

A debt rating is not a recommendation to purchase, sell, or hold a security inasmuch as it does not comment as to market price or suitability for a particular investor. The ratings are based on current information furnished to Standard & Poor's from the issuer or other sources that it considers reliable. Standard & Poor's does not perform an audit in connection

with any rating and may, on occasion, rely on unaudited financial information. The ratings may be changed, suspended, or withdrawn as a result of changes in, or unavailability of, such information, or based on other circumstances.

Bonds rated BBB or higher are commonly known as **investment grade ratings** and generally are regarded as eligible for bank investment.

Outside of the United States and its territories debts are rated on the same basis as domestic issues. The ratings measure the creditworthiness of the obligor but do not take into account the currency exchange or related uncertainties.

To provide more detailed indications of credit quality, S&P may modify ratings from AA to CCC with the addition of a plus sign (+) or minus sign (-) to show relative standing within the major debt rating categories. We assign the following codes to correspond with the actual S&P debt rating categories:

Code	Rating	Description
1	Unassigned	Unassigned
2	AAA	"AAA" indicates the highest rating assigned by Standard & Poor's. Capacity to pay interest and repay principal is extremely strong.
3	Unassigned	Unassigned
4	AA+	"AA" indicates a very strong capacity to pay
5	AA	interest and repay principal. There is only a small degree of difference between "AAA" and "AA" ratings.
6	AA-	"AA" ratings.
7	A+	"A" indicates a strong capacity to pay interest and repay principal. They are, however, somewhat more susceptible to adverse effects of changes in circumstances and economic conditions than "AAA" or "AA" debt issues.
8	A	
9	A-	
10	BBB+	"BBB" indicates an adequate capacity to pay
11	BBB	interest and repay principal. Although it normally exhibits adequate protection parameters, adverse economic conditions or changing circumstances are more likely to lead to a weakened capacity to pay interest and repay principal than debt issues with higher ratings.
12	BBB-	
13	BB+	"BB" indicates less near-term vulnerability to default than other speculative issues. However, it faces major ongoing uncertainties or exposure to adverse business, financial, or economic conditions that could lead to inadequate capacity to meet timely interest and principal payments.
14	BB	S&P also uses the "BB" rating for debt subordinated to senior debt that is assigned an actual or implied "BBB-" rating
15	BB-	

Code	Rating	Description
16	B+	"B" indicates a greater vulnerability to default but currently have the capacity to meet interest payments and principal repayments. Adverse business, financial, or economic conditions will likely impair capacity or willingness to pay interest and repay principal. S&P also assigns the "B" rating to debt subordinated to senior debt that is assigned an actual or implied "BB" or "BB-" rating.
17	B	
18	B-	
19	CCC+	"CCC" indicates a current identifiable vulnerability to default and is dependent upon favorable business, financial, and economic conditions to meet timely payment of interest and repayment of principal. In the event of adverse, business, financial, or economic conditions, "CCC" issues are not likely to have the capacity to pay interest or repay principal. S&P also assigns the "CCC" rating to debt subordinated to senior debt that is assigned an actual or implied "B" or "B-" rating.
20	CCC	
21	CCC-	
22	Unassigned	Unassigned
23	CC	"CC" rating is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC-" rating
24	C	"C" rating is typically applied to debt subordinated to senior debt that is assigned an actual or implied "CCC--" rating. S&P also assigns the "C" rating for situations in which a bankruptcy petition has been filed, but debt service payments continue.
25	Unassigned	Unassigned
26	CI	"CI" debt rating is reserved for income bonds on which no interest is being paid.
27	D	"D" indicates that in payment is in default. S&P assigns the "D" rating when interest payments or principal payments are not made on the date due even if the applicable grace period has not expired, unless S&P believes that such payments will be made during such grace periods. S&P also assigns the "D" rating upon the filing of a bankruptcy petition if debt service payments are jeopardized.

Code	Rating	Description
28	Not Meaningful	Not Meaningful
29	SD	"SD" (Selective Default) is assigned when Standard & Poor's believes that the obligor has selectively defaulted on a specific issue or class of obligations in a timely manner.
90	Suspended	S&P suspended the bond rating on a class of debt.

S&P Subordinated Debt Rating – Current

Variable data item (Industrial Annual File)	SUBDBT
Units	Code
These items represent the latest available issuer subordinated debt rating that has been assigned to a company by S&P. Refer to previous definition for more details.	
Standard & Poor's defines "current" as the close of business on the day prior to the update cut-off for weekly productions and two days prior to the last trading day for monthly productions.	

S&P Subset Index Identifier

Variable data item (Industrial Annual File)	CSSPII
Units	Code
This marker (S&P Subset Index Identifier) is a constituent of a multi-element item. Other constituents are the S&P Primary Index Marker and the S&P Secondary Index Identifier.	
This is the third element, and it consists of a one-character code. We use the following code to identify constituents of the S&P 100:	

Code	Description
1	S&P 100 Index
Blank	Not in a subset S&P index

Sale of Common and Preferred Stock (Statement of Cash Flows)

Annual data item number	108
Quarterly data item number	84
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number on Daily Fundamental File	110
Quarterly position number on Daily Fundamental File	178

This item represents funds received from issuance of common and preferred stock.

This item includes:

1. Conversion of Class A, Class B, or special stock into common stock
2. Conversion of preferred stock and/or debt into common stock
3. Equity offerings
4. Exercise of stock options and/or warrants
5. Increase in capital surplus due to stock issuance
6. Issuance of warrants when combined with common stock
7. Related tax benefits due to issuance of common and/or preferred stock
8. Sale of common stock
9. Sale of preferred stock
10. Sale of redeemable preferred stock
11. Sale of stock

This item excludes:

1. Issuance of warrants
2. Share issuance costs when reported separately
3. Stock of subsidiary company

This item contains a **Combined Figure** data code when:

1. A figure of Sale of Common and Preferred Stock is presented in the investing section on a Statement of Cash Flows (Format Code = 7)
2. Purchase of Common and Preferred Stock is reported net of sale

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Sale of Investments (Statement of Cash Flows)

Annual data item number	109
Quarterly data item number	85
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984
Annual position number on Daily Fundamental File	107
Quarterly position number on Daily Fundamental File	175

This item represents a source of funds from the sale of investments.

This item includes:

1. Current receivables (only when combined with long-term receivables)
2. Decrease in long-term investments when combined with a decrease in short-term investments on a Cash by Source and Use of Funds Statement (Format Code = 2), a

Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7)

3. Decrease in long-term receivables and advances to affiliates
4. Reclassification of long-term investments to current
5. Sale of investments in unconsolidated subsidiaries and joint ventures

This item excludes:

1. Additional investment in a company if the company is already consolidated
2. Change in notes receivable relating to shareholders' equity
3. Change in Restricted Cash, when restricted cash is both a short-term and a long-term asset on the Balance Sheet, but the Cash Flow Statement has only one number for the change in Restricted Cash
4. Current receivables when reported as a separate line item
5. Notes receivable from employees or officers
6. Sale of investment in subsidiary if the subsidiary was consolidated
7. Unrealized gain/loss on investments in the Investing Activities section

This item contains a **Combined Figure** data code when:

1. Increase in Investments is reported net of decrease in investments
2. Sale of Investments is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
3. Sale of Investments is combined with another item either within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

This item may include current receivables if the company reports an unclassified Balance Sheet.

This item is not available for banks or utilities.

Quarterly Data reflects year-to-date figures for each quarter.

Sale of Property, Plant, and Equipment (Statement of Cash Flows)

Annual data item number	107
Quarterly data item number	83
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	1984
Annual position number on Daily Fundamental File	108
Quarterly position number on Daily Fundamental File	176

This item represents funds received from the sale and/or retirement of property, plant, and equipment.

This item includes the following when presented outside a Funds from Operations or an Operating Activities section:

1. Book value of fixed assets sold
2. Decrease in funds for construction
3. Gain or loss on disposition of property, plant, and equipment appearing after Funds from Operations – Total
4. Proceeds from sale and leaseback transactions when included in the Investing Activities section
5. Sale and/or retirement of fixed assets
6. Transfer of property, plant, and equipment to inventory accounts

This item excludes:

1. Disposal of fixed assets from discontinued operations
2. Proceeds from sale of property, plant and equipment held for sale when included as an increase/decrease in investments

This item contains a **Combined Figure** data code when:

1. Capital expenditures are reported net of the sale of property, plant, and equipment and/or the figure for sale of property, plant, and equipment is presented in the Uses of Funds or Operations section
2. “Sale of assets” is reported but no separate figure is given for sale of property, plant, and equipment
3. “Sale of consolidated subsidiary” is reported with no separate figure for sale of property, plant, and equipment
4. Sale of property, plant, and equipment is combined with another item for a company reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3)
5. Sale of property, plant, and equipment is combined with another item either within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

This item is not available for banks or utilities.

Quarterly

Data reflects year-to-date figures for each quarter.

Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)

Annual data item number	213
Quarterly data item number	102
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	109
Quarterly position number on Daily Fundamental File	177

This item represents gains and losses resulting from the sale, disposal, or retirement of assets.

This item includes the following when presented within a Funds from Operations or an Operating Activities section:

1. Disposal of property, plant and equipment shown as income/expense item
2. Losses (gains) on sale of all other assets
3. Losses (gains) on sale of long-term and short-term investments
4. Losses (gains) on sale of minority interest
5. Losses (gains) on sale or disposal of businesses' subsidiaries or divisions (when not specifically labeled as discontinued operations)
6. Realized losses (gains) on sale of property, plant, and equipment
7. Realized gains and losses
8. Special items referred to as Gain/loss on Sale of Assets

This item excludes:

1. Deferred gains/losses
2. Disposal of property, plant and equipment included in operations
3. Dilution gain or loss
4. Earnings (losses) of unconsolidated subsidiaries
5. Losses (gains) resulting from extraordinary items or discontinued operations
6. Income (loss) allocated to minority interest
7. Items that are not gains or losses
8. Proceeds from sale of assets, property, plant and equipment, etc.
9. Provision for losses on accounts receivable
10. Provisions to reduce the carrying value of assets
11. Unrealized losses (gains)
12. Write-downs, write-offs, or impairments in value of assets

This item contains a **Combined Figure** data code when:

1. Gain (loss) on sale of assets relating to continuing operations is combined with gain (loss) applying to discontinued operations

2. Gain (loss) on sale of assets is combined with other items within the Operating Activities or Operations section
3. Gain (loss) on sale of assets is not reported in the Operating Activities or Operations section, but is reported in another section

Losses are presented as positive numbers. Gains are presented as negative numbers.

This item is not available for banks or property and casualty companies.

This item is available from 1987 forward for companies reporting a Statement of Cash Flows (Format Code = 7).

This item is only available for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3) if a company has been updated for fiscal year 1988. The item will be available from 1987. Prior to 1987, this item was included in Funds from Operations – Other on a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Sales (Net)

Annual data item number	12
Quarterly data item number	2
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1967
Position number for annual data on Daily Fundamental File	16
Position number for quarterly data on Daily Fundamental File	39
Annual footnote position number on Daily Fundamental File	106
Quarterly footnote position number on Daily Fundamental File	196

This item represents gross sales (the amount of actual billings to customers for regular sales completed during the period) reduced by cash discounts, trade discounts, and returned sales and allowances for which credit is given to customers. The result is the amount of money received from the normal operations of the business (i.e., those expected to generate revenue for the life of the company).

This item includes:

1. Advertising companies' net sales and commissions earned
2. Airline companies' transportation related revenues including passenger, cargo, mail, charter, and other
3. Any revenue source expected to continue for the life of the company
4. Banks and savings and loans' interest income and fee revenue

5. Banks' total current operating revenue and net pretax profit or loss on securities sold or redeemed
6. Broadcasting companies' net of agency commissions
7. Commissions
8. Equity in earnings/losses even if negative for real estate investment trusts and investors
9. Finance companies' earned insurance premiums and interest income. Finance companies' sales are counted only after net losses on factored receivables purchased are deducted from Sales – Net
10. Franchise operations' franchise and license fees and sales
11. Hospitals' sales net of provision for contractual allowances (sometimes includes doubtful accounts)
12. Income derived from equipment rental considered part of operating revenue
13. Installment sales
14. Leasing companies' rental or leased income
15. Life insurance and property and casualty companies' net sales in total income
16. Management fees
17. Net sales of tobacco, oil, rubber, and liquor companies' after deducting excise taxes
18. Oil and extractive companies' mineral royalty income
19. Operative builders' interest income from mortgage banking subsidiaries
20. Other operating revenue
21. Reimbursements for out of pocket expenses reported on the Income Statement
22. Rental income, if included by the company in Sales
23. Research and development companies' equity income from research and development joint ventures (when reported as operating income) and government grant income
24. Retail companies' finance charge revenues
25. Retail companies' sales of leased departments when corresponding costs are not available but are included in expenses (when costs are available, the net figure is included in Nonoperating Income [Expense])
26. Royalty income and/or management fees when considered as part of operating income (such as, oil companies, extractive industries, publishing companies)
27. Security brokers' other income
28. Shipping companies' operating differential subsidies and income on reserve fund securities shown separately
29. Utilities' net sales total current operating revenue

This item excludes:

1. Broadcasting companies' agency commissions
2. Casinos' promotional allowances
3. Cost of delivery expenses for paper mills
4. Discontinued operations (included in Special Items)
5. Equity in earnings of unconsolidated subsidiaries (included in Nonoperating Income [Expense])
6. Excise taxes excluded from Sales (Net)
7. Gain on sale of securities or fixed assets (included in Special Items)
8. Interest income (included in Nonoperating Income [Expense])
9. Nonoperating income
10. Other income
11. Provision for contractual allowances for hospitals
12. Rental income (included in Nonoperating Income [Expense])

Quarterly

Sales (Net) includes: other income for those companies which do not report other income separately on a quarterly basis (all four quarters are handled consistently and footnoted); and excise taxes for those companies which do not report excise taxes separately on a quarterly basis (all four quarters are handled consistently and footnoted). Any differences are indicated in the appropriate quarterly footnote field on the tapes when Standard & Poor's is aware of differences between annual and quarterly sales information.

Annual & Quarterly footnote codes

AA	Data reflects an acquisition (purchase and/or pooling)
AB	Data reflects a significant merger/acquisition whereby the effects on the prior year's sales constitute 50% or more of the reported sales for that year
AC	Data reflects an accounting change
AG	Reflects fresh-start accounting upon emerging from Chapter 11 bankruptcy
AR	Combination of AA and AZ
AS	Combination of AA and AC
AT	Combination of AC and AZ
AZ	Excludes discontinued operations
BA	Includes excise taxes
BB	Includes other income/excludes some operating revenue
BC	Includes sales of leased departments
BS	Combination of BA and BB
BT	Combination of BB and BC
DB	Some or all data is not available because of a fiscal year change

DZ	Some or all data is not available because the company has been in operation less than one year or presents more than or less than 12 months of data in their statements. If presented, data represents either nine to 11 months or 13 to 15 months of information
FA	Combination of AA and BA
FB	Combination of AA and BB
FC	Combination of AA and BC
FD	Combination of AB and BA
FE	Combination of AB and BB
FF	Combination of AB and BC
FG	Combination of AC and BA
FH	Combination of AC and BB
FJ	Combination of AC and BC
FK	Combination of AC and BS
FL	Combination of AZ and BS
FW	Combination of AR and BB
FX	Combination of AZ and BA
FY	Combination of AZ and BB
FZ	Combination of AZ and BC

Quarterly only footnote codes

CA	Includes six months of a merger or acquisition
CB	Includes nine months of a merger or acquisition
CC	Includes 12 months of a merger or acquisition
CE	Excludes six months of discontinued operations
CF	Excludes nine months of discontinued operations
CG	Excludes 12 months of discontinued operations
KA	Combination of BA and CA
KB	Combination of BA and CB
KC	Combination of BA and CC
KD	Combination of BB and CA
KE	Combination of BB and CB
KF	Combination of BB and CC
KG	Combination of BC and CA
KH	Combination of BC and CB
KJ	Combination of BC and CC
KL	Combination of BA and CE
KM	Combination of BA and CF
KN	Combination of BA and CG

KO	Combination of BB and CE
KP	Combination of BB and CF
KR	Combination of BB and CG
KS	Combination of BC and CE
KT	Combination of BC and CF
KU	Combination of BC and CG

Sales (Net) (Compustat Business Information Files)

Variable data item (Compustat Business Information – Segment Item Value File)	SALE
Units (companies)	Millions of dollars
Data availability	7 years
Position number in Compustat Business Information – Segment Item Value File	9
Annual data item number	320

This item represents gross sales (the amount of actual billings to customers for regular sales completed during the period) reduced by cash discounts, trade discounts, and returned sales and allowances for which credit is given to customers, for each operating segment.

Differences, which exist between the data as reported by the company and the Compustat definition, will be indicated by a footnote.

This item includes:

1. Any revenue source that is expected to continue for the life of the company
2. Franchise sales (when corresponding expenses are available)
3. Installment sales
4. Other operating revenue

This item excludes:

1. Discontinued operations
2. Equity in earnings of unconsolidated subsidiaries
3. Excise taxes
4. Gain on sale of securities or fixed assets
5. Inter-company sales
6. Interest income
7. Nonoperating income
8. Other income
9. Rental income
10. Royalty income

Special cases (by industry):

1. Advertising companies: Sales (Net) are commissions earned, not gross billings
2. Airline companies: Includes net mutual aid assistance and federal subsidies
3. Cigar, cigarette, rubber and liquor companies: Excludes excise taxes
4. Finance companies:
 - Sales (Net) is after deducting net losses on factored receivables purchased
 - Includes earned insurance premiums
 - Includes interest income
5. Franchise companies: Includes franchise and license fees
6. Hospitals: Sales (Net) is net of provision for contractual allowance (will sometimes include doubtful accounts)
7. Insurance companies: Sales (Net) is total income
8. Leasing companies: Includes rental or lease income
9. Oil and extractive companies:
 - Mineral royalty income is included in Sales (Net)
 - Sales (Net) is after deducting excise taxes
10. Retail companies: Sales (Net) includes sales of leased departments, when the corresponding costs are available and are included in operating expenses which are reported by the company
11. Security brokers: Includes other income
12. Shipping companies:
 - Includes income on reserve fund securities, when it is reported as a separate item in the company's financial statements
 - Includes operating differential subsidies

Footnote codes

BA	Includes excise taxes
BB	Includes other income/excludes some operating revenues <i>(no longer collected after February 7, 2000)</i>
BS	Combination of BA and BB
DB	Some or all data is Not Available due to a fiscal year change <i>(no longer collected after February 7, 2000)</i>
DZ	Less than one year of data <i>(no longer collected after February 7, 2000)</i>
EN	Includes inter-departmental/inter-company/inter-geographic company sales <i>(prior to February 7, 2000, this footnote represented inter-company sales)</i>
HG	Excludes other operating income <i>(no longer collected after February 7, 2000)</i>
HH	Includes unconsolidated subsidiaries

HK	Unaudited data (<i>no longer collected after February 7, 2000</i>)
UA	Combination of EN and BA
UB	Combination of BB and EN (<i>no longer collected after February 7, 2000</i>)
YA	Combination of HK and BB (<i>no longer collected after February 7, 2000</i>)
YB	Combination of HK and HG (<i>no longer collected after February 7, 2000</i>)
YC	Combination of HK and EN (<i>no longer collected after February 7, 2000</i>)
YD	Combination of HK and BA (<i>no longer collected after February 7, 2000</i>)
YE	Combination of HK and BS (<i>no longer collected after February 7, 2000</i>)
YF	Combination of HK and UA (<i>no longer collected after February 7, 2000</i>)
YG	Combination of HK and UB (<i>no longer collected after February 7, 2000</i>)

Sales (Restated)

Annual data item number	117
Units (companies)	Millions of dollars

This item represents Sales (Net) restated up to 10 years for acquisitions, discontinued operations, and/or accounting changes.

This item will be **as reported** by the company and may include other items (such as, other income or excise taxes).

This item, for banks, is the total current operating revenue restated up to five years *plus* the net after tax and after minority interest profit or loss on securities sold or redeemed.

Segment Identifier (Compustat Business Information File)

Variable data item (Compustat Business Information - Segment Detail File; Segment Item Value File)	SID
Units	Millions of dollars
Position number in Compustat Business Information – Segment Detail File	5
Position number in Compustat Business Information – Segment Item Value File	5

This item represents a unique identifier code for every segment reported by a company that is classified as either an operating, state or business segment type. Segment Identifiers may not be unique for geographic segment type segments. More than one segment identifier can be attached to each Customer and/or Product. An identifier remains with a specific segment as long as the data for that segment is comparable from one year to the next.

Note: A SID code used for one company has no relationship to the same SID code applied to any other company.

Segment Name (Compustat Business Information File)

Variable data item (Compustat Business Information – Segment Detail File)	SNAME
Position number in Compustat Business Information – Segment Detail File	6

This is the name that the company gives to describe a particular operating segment. The Segment Name is assigned as the company reports it. In some instances cases, a descriptive name is created for the Segment Name.

Selling, General, and Administrative Expense

Annual data item number	189
Quarterly data item number	1
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1967
Position number for annual data on Daily Fundamental File	20
Position number for quarterly data on Daily Fundamental File	46

This item represents all commercial expenses of operation (such as, expenses not directly related to product production) incurred in the regular course of business pertaining to the securing of operating income.

This item includes the following expenses when broken out separately. If a company allocates any of these expenses to Cost of Goods Sold, we will not include them in Selling, General, and Administrative Expense:

1. Accounting expense
2. Advertising expense
3. Amortization of research and development costs
4. Bad debt expense (provision for doubtful accounts)
5. Commissions
6. Corporate expense
7. Delivery expenses
8. Directors' fees and remuneration
9. Engineering expense
10. Extractive industries' lease rentals or expense, delay rentals, exploration expense, research and development expense, and geological and geophysical expenses, drilling program marketing expenses, and carrying charges on non-producing properties
11. Financial service industries' labor, occupancy and equipment, and related expenses
12. Foreign currency adjustments when included by the company
13. Freight-out expense
14. Indirect costs when a separate Cost of Goods Sold figure is given
15. Labor and related expenses (including salary, pension, retirement, profit sharing, provision for bonus and stock options, employee insurance, and other employee benefits when reported *below* a gross profit figure)
16. Legal expense
17. Marketing expense
18. Operating expenses when a separate Cost of Goods Sold figure is given and no Selling, General, and Administrative Expense figure is reported
19. Parent company charges for administrative services
20. Recovery of allowance for losses
21. Research and development companies' **company-sponsored** research and development
22. Research and development expense
23. Research revenue that is less than 50% of total revenues for 2 years
24. Restaurants' preopening and closing costs
25. Retail companies' preopening and closing costs and rent expense
26. Severance pay (when reported as a component of Selling, General and Administrative Expenses)
27. State income tax when included by the company
28. Strike expense
29. Stock-based compensation when reported below a gross profit figure

This item also includes dry-hole expenses for those companies using the successful-efforts method of accounting for oil assets. However, when dry-hole expense is combined with another item properly classified as depreciation (such as, abandonments and dry-holes), we will determine whether abandonments or dry-holes constitutes the more significant figure and the **Combined Figure** will be placed in either Depreciation, Depletion, and Amortization or included in the calculation for Selling, General, and Administrative Expense.

This item excludes:

1. Amortization of software development costs (include in Cost of Goods Sold)
2. Departmental costs
3. Depreciation allocated to Selling, General, and Administrative Expense (included in Depreciation, Depletion, and Amortization).
4. Purchased research and development
5. Research and development companies' **customer-sponsored** research and development if greater than 50% (included in Cost of Goods Sold)
6. Sales-related software development expense for companies engaged in software development (included in Cost of Goods Sold)
7. Severance pay when reported as a separate line item

This item is not available for utilities on an annual basis.

Annual & Quarterly footnote code

AC Reflects an accounting change

Selling, General, and Administrative Expense (Restated)

Annual data item number	132
Units (companies)	Millions of dollars

This item represents Selling, General, and administrative Expense restated up to 10 years for acquisitions, accounting changes, and/or discontinued operations. Restated data is collected from summary presentations and is **as reported** by the company.

Due to company presentation, this item may differ from the historical Selling, General, and Administrative Expense. (See historical definition for Selling, General, and Administrative Expense.)

This item is not available for banks or utilities.

Settlement (Litigation/Insurance) Aftertax

Annual data item number	373
Quarterly data item number	254
Annual mnemonic	SETA
Quarterly mnemonic	SETAQ
Annual data availability	2000
Quarterly data availability	Fall quarter, 2000

This item is the *sum* of all Settlement special items reported after-taxes.

Special Items represent unusual and/or non-recurring items reported by the company above taxes. This item is a net figure. Special income/gains are positive and special expense/losses are negative.

This item includes:

1. Insurance recovery/proceeds
2. Provisions to boost reserves for litigation and settlements
3. Reversal of reserve for litigation/settlements

This item excludes settlements relating to pension plans.

This item contains a **Combined Figure** data code when the company reports an after-tax amount for the special item(s) but a breakout for Settlement (Litigation/Insurance) items is unavailable.

Annual & Quarterly footnote code

AC Reflects an accounting change

Settlement (Litigation/Insurance) Basic EPS Effect

Annual data item number	374
Quarterly data item number	255
Annual mnemonic	SETEPS
Quarterly mnemonic	SETEPSQ
Annual data availability	2000
Quarterly data availability	Fall quarter, 2000

This item is the *sum* of all Basic EPS Effect items reported that correspond to Settlement (Litigation/Insurance).

Special Items represent unusual and/or non-recurring items reported by the company above taxes. This item is a net figure. Special income/gains are positive and special expense/losses are negative.

This item includes:

1. Insurance recovery/proceeds
2. Provisions to boost reserves for litigation and settlements
3. Reversal of reserve for litigation/settlements

This item excludes settlements relating to pension plans.

This item contains a **Combined Figure** data code when the company reports an amount for the Basic EPS Effect item(s) but a breakout for Settlement (Litigation/Insurance) items is unavailable.

Settlement (Litigation/Insurance) Diluted EPS Effect

Annual data item number	375
Quarterly data item number	256
Annual mnemonic	SETD
Quarterly mnemonic	SETDQ
Annual data availability	2000
Quarterly data availability	Fall quarter, 2000

This item is the *sum* of all Diluted EPS Effect items reported that correspond to Settlement (Litigation/Insurance).

Special Items represent unusual and/or non-recurring items reported by the company above taxes. This item is a net figure. Special income/gains are positive and special expense/losses are negative.

This item includes:

1. Insurance recovery/proceeds
2. Provisions to boost reserves for litigation and settlements
3. Reversal of reserve for litigation/settlements

This item excludes settlements relating to pension plans.

This item contains a **Combined Figure** data code when the company reports an amount for the Diluted EPS Effect item(s) but a breakout for Settlement (Litigation/Insurance) items is unavailable.

Settlement (Litigation/Insurance) Pretax

Annual data item number	372
Quarterly data item number	253
Annual mnemonic	SETP
Quarterly mnemonic	SETPQ
Annual data availability	2000
Quarterly data availability	Fall quarter, 2000

This item is the *sum* of all special items reported before taxes that correspond to Settlement (Litigation/Insurance).

Special Items represent unusual and/or non-recurring items reported by the company above taxes. This item is a net figure. Special income/gains are positive and special expense/losses are negative.

This item includes:

1. Insurance recovery/proceeds
2. Provisions to boost reserves for litigation and settlements
3. Reversal of reserve for litigation/settlements

This item excludes settlements relating to pension plans.

This item contains a **Combined Figure** data code when the company reports a pretax amount for the special item(s) but a breakout for Settlement (Litigation/Insurance) items is unavailable.

Annual & Quarterly footnote code

AC Reflects an accounting change

Short-Term Borrowing – Average

Annual data item number	104
Units (companies)	Millions of dollars
Annual data availability	1977

This item represents the approximate average aggregate short-term financing outstanding during the company's reporting year. Short-term borrowings are usually in the form of lines of credit with banks.

The average aggregate may be calculated on daily, weekly, or monthly outstanding short-term borrowing balances.

This item is not available for banks or utilities.

Short-Term Borrowings – Average Interest Rate

Annual data item number	105
Units (companies)	Percentage
Annual data availability	1977

This item represents the approximate weighted average interest rate for aggregate short-term borrowings for the reporting year.

This item is not available for banks or utilities.

Short-Term Investments

Annual data item number	193
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents currently marketable investments as presented in the current asset section of the Balance Sheet. Such investments are intended to be converted to cash within a relatively short period of time.

Before adoption of SFAS #95 – Statement of Cash Flows, (Format Code = 1, 2, 3) include *all* short-term investment maturing within one year.

After adoption of SFAS #95 – Statement of Cash Flows, (Format Code = 7), include short-term investments with an original maturity greater than 90 days, but less than one year, in Short-Term Investments.

This item includes:

1. Accrued interest (included in short-term investments by the company)
2. Cash in escrow
3. Cash segregated under Federal and other regulations

4. Certificates of deposit (included in short-term investments by the company)
5. Certificates of deposit reported as a separate item in the current assets section of the Balance Sheet
6. Commercial paper
7. Gas transmission companies' special deposits
8. Good-faith and clearinghouse deposits for brokerage firms
9. Government and other marketable securities (including stocks and bonds listed as short-term)
10. Margin deposits on commodity future contracts
11. Marketable securities
12. Money market fund
13. Real estate investment trusts' shares of beneficial interest
14. Repurchase agreements (when shown as a current asset)
15. Restricted cash (when reported as a current asset)
16. Term deposits
17. Time deposits and time certificates of deposit (savings accounts when shown as a current asset)
18. Treasury bills (listed as short-term)

This item excludes:

1. Accrued interest not included in short-term investments by the company (included in Receivables – Current – Other)
2. Bullion, bullion in transit, and uranium in transit, etc. (included in Inventories – Total)
3. Cash and demand deposits (included in Cash and Short-Term Investments)
4. Certificates of deposit included in cash by the company (included in Cash and Short-Term Investments)
5. Commercial paper issued by unconsolidated subsidiaries to parent company (included in Receivables – Current – Other)
6. Demand certificates of deposit (included in Cash and Short-Term Investments)
7. Money due from sale of debentures (included in Receivables – Current – Other)
8. Short-term investments at equity (included in Current Assets – Other)
9. Short-term investments with an original maturity less than 90 days for Post SFAS #95 companies

Short-Term Investments – Change (Statement of Cash Flows)

Annual data item number	309
Quarterly data item number	109
Units (companies)	Millions of dollars
Annual data availability	1987
Quarterly data availability	First quarter, 1987
Annual position number on Daily Fundamental File	93
Quarterly position number on Daily Fundamental File	164

This item represents changes in marketable securities and cash equivalents reported in the Investing Activities section on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Cash equivalents not included in Cash and Cash Equivalents – Increase (Decrease) on Cash Flow
2. Maturity of Available for Sale Investments and/or Maturity of Held to Maturity Investments for Unclassified Balance Sheet
3. Short-term marketable securities

This item excludes:

1. Any investment that is not clearly short-term
2. Current receivables on a classified or unclassified Balance Sheet
3. Short-term investments that are combined with long-term investments

This item is **Not Available** for companies reporting a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash Statement by Activity (Format Code = 3).

This item contains a **Combined Figure** data code when:

1. Short-term investments are reported only in the Financing or Indirect Operating Activities section
2. Some or all short-term investments are combined with another item in the Investing Activities section

Changes in short-term investments increasing cash are presented as positive numbers.
Changes decreasing cash are presented as negative numbers.

This item is not available for banks or utilities.

Quarterly

Data reflects year-to-date figures for each quarter.

Source Document Code

Variable data item (Industrial Annual File)	SOURCE
Period descriptor (Industrial Quarterly File)	SOURCE DOCUMENT CODE
Units	Code
Position number for annual data on Daily Fundamental File	51
Position number for quarterly data on Daily Fundamental File	52

The Source Document Code indicates the most recent source(s) from which Standard & Poor's obtained data for each year or quarter. As database information is updated from additional sources, the Source Document Code changes. On the annual files, Source Document Codes are also available in footnote slot #32 for each year in which data is available.

Code	Sources – Annual Files
00	No source document (prior to data collection)
03	Annual Report/Auditor's Report
04	Uniform Statistical Report (USR)
05	10-K/20-F
08	Form 8-10K
09	Annual Report or 10-K used for preliminary annual data update
13	Annual Report + Statistical Supplement
13	Annual Report + Quarterly Supplement
14	10-K + Statistical Supplement
14	10-K + Quarterly Supplement
15	Annual Report + 10-K + Statistical Supplement
15	Annual Report + 10-K + Quarterly Supplement
30	News Release
37	Prospectus
43	Annual Report + USR (Uniform Statistical Report)
47	Annual Report + 10-K + P-1.2 + T2-A ⁵
53	Annual Report + 10-K
54	10-K + USR
55	Annual Report + 10-K + USR
56	Annual Report + 10-K + USR + Statistical Supplement
88	Newswire used to update fundamental financial data
99	No source document (gap in data collection)

⁵ Supplemental reports for airlines

Code	Sources-Quarterly Files
00	No source document (prior to data collection)
02	<i>Wall Street Journal</i>
03	Quarterly Report
04	Uniform Statistical Report (USR)
05	10-Q/6-K
08	Form 8-10-Q
09	Quarterly Report (from Summary Annual Report)
13	Quarterly Report + Quarterly Supplement
14	10-Q + Quarterly Supplement
15	Quarterly Report + 10-Q + Quarterly Supplement
20	Newswire
30	News Release
33	Quarterly Report + News Release
35	10-Q + News Release
37	Prospectus
38	Quarterly Report + 10-Q + News Release
43	Quarterly Report + USR
46	10-Q + P-1.2 + T2-A ⁵
47	10-Q + Quarterly Report + P-1.2 + T2-A ⁵
53	Quarterly Report + 10-Q (at 4 th quarter, Annual Report + 10K)
54	10-Q + USR
55	Quarterly Report + 10-Q + USR
88	Subsequent period source
99	No source document (gap in data collection)

Source Document Code (Compustat Business Information Files)

Variable data item (Compustat Business Information – Segment Source File)	SSRCE
Units	Code
Position number in Compustat Business Information – Segment Source File	5

The main sources for data on this file are companies' Annual Reports to Shareholders and *10-Ks* filed with the Securities and Exchange Commission. On a preliminary basis, limited fundamental annual data may be updated from preliminary quarterly sources. The SSRCE variable provides a two-digit code that indicates the **most recent** source, or combination of sources, from which we obtained this data.

The codes identified for the SSRCE variable are as follows:

Code	Source
00	No Source Document – prior to data collection
03	Annual Report/Auditor's Report
04	Uniform Statistical Report (USR)
05	10-K/20-F
09	Annual Report or 10-K used for preliminary annual data update
13	Annual Report + Statistical Supplement
14	10-K + Statistical Supplement
15	Annual Report + 10-K + Statistical Supplement
37	Prospectus
43	Annual Report + USR
53	Annual Report + 10-K
54	10-K + USR
55	Annual Report + 10-K + USR
56	Annual Report + 10-K + USR + Statistical Supplement
88	Newswire used to update fundamental financial data
99	No Source Document – gap in data collection

Source Fiscal Year End Month

Variable data item (Compustat Business Information – Segment Source File, Segment Products File, Segment Customer File, Segment Detail File, Segment Item Value File, Segment NAICS File, Segment Geographic Area Codes File)	SRCFYR
Units	Date
Position number in Compustat Business Information Files	3

This two-digit code designates the month of the source used to collect segment data for the company's accounting year.

Source Year

Variable data item (Compustat Business Information – Segment Source File, Segment Products File, Segment Customer File, Segment Detail File, Segment Item Value File, Segment NAICS File, Segment Geographic Area Codes File)	SRCYR
Units	Date
Position number in Compustat Business Information Files	2

This item is a four-digit date that represents the year of the source used to collect segment data. When the Source Year does not match the Data Year, the information presented in that record will be restated data. This information is significant when a company has had a complete change to their segment reporting. Segment clients will get two years of data with each source year when data is restated.

Sources of Funds – Other (Statement of Changes)

Annual data item number	218
Quarterly data item number	87
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984

This item represents all sources of funds not classified elsewhere on a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), or a Cash

This item includes:

1. Changes due to foreign currency exchange adjustments when shown separately as a use of funds
2. Working capital changes increasing cash for a company reporting a Cash Statement by Activity (Format Code = 3)

3. Working capital changes not clearly reported as one total and/or not distinctly grouped together in one section within sources for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within sources for a company reporting a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item contains a **Not Available** data code if a company reports a Statement of Cash Flows (Format Code = 7).

This item is not available for banks or utilities.

Quarterly	Data reflects year-to-date figures for each quarter.
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Sources of Funds – Total (Statement of Changes)

Annual data item number	112
Quarterly data item number	88
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984

This item represents the total sources of funds for a company reporting either a Working Capital Statement (Format Code = 1) or a Cash by Source and Use of Funds Statement (Format Code = 2).

This item excludes increase (decrease) in working capital for a company reporting a Working Capital Statement (Format Code = 1).

This item contains a **Not Available** data code for a company reporting either a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7).

This item is not available for banks.

Quarterly	This item is not available for utility companies.
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Quarterly	Data reflects year-to-date figures for each quarter.
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Special Items

Annual data item number	17
Quarterly data item number	32
Units (companies)	Millions of dollars
Annual data availability	1950
Quarterly data availability	First quarter, 1967
Annual position number on Daily Fundamental File	127
Quarterly position number on Daily Fundamental File	198

This item represents unusual or nonrecurring items presented above taxes by the company.

This item (when reported above taxes) includes:

1. Adjustments applicable to prior years (except recurring prior year income tax adjustments)
2. After-tax adjustments to net income for the purchase portion of net income of partly pooled companies (when the adjustment is carried over to retained earnings)
3. Any significant nonrecurring items
4. Bad debt expense/Provisions for doubtful accounts/Allowance for losses if non-recurring
5. Current year's results of discontinued operations and operations to be discontinued
6. Flood, fire, and other natural disaster losses
7. Gain/loss on extinguishment of debt
8. Impairment of goodwill/unamortized intangibles
9. Interest on tax settlements (when reported separately from other interest expense)
10. Items specifically called "Restructuring/Reorganization", "Special," "Non-recurring" or Core Earnings Specials regardless of the number of years they are reported
11. Inventory write downs when separate line item or called non-recurring
12. Nonrecurring profit or loss on the sale of assets, investments and securities, if the company has not adopted SFAS #115
13. Profit or loss on the repurchase of debentures
14. Purchased research and development
15. Recovery of allowances for losses if original allowance was a special item
16. Relocation and moving expense
17. Reserve for litigation
18. SFAS 133 related adjustments that the company calls 'one-time' or 'non-recurring'
19. Severance pay when a separate line item
20. Special allowance for facilities under construction

21. Transfers from reserves provided for in prior years
22. Write-downs or write-offs of receivables and intangibles
23. Year 2000 expenses regardless of the number of years they are reported

This item excludes:

1. Any item listed above as “include” that appears every year for the last three years (reclassify item into Nonoperating Income [Expense] or the category that it was originally broken out of).

Exceptions:

- Company specifically has labeled the item(s) “restructuring”, “special” “non-recurring” or “Year 2003 Expenses”
 - Items labeled In Process R&D or Purchased R&D’
 - Items related to core earnings: Extinguishment of debt, impairment of goodwill and settlements from litigation or insurance
2. Idle plant expense (included in Nonoperating Income [Expense])
 3. Interest on tax settlements (when combined with other interest expense)
 4. Profit or loss on sale of properties (except for securities) for companies in the oil, coal, transportation, and other industries where these transactions are considered a normal part of doing business (included in Nonoperating Income [Expense])
 5. Foreign exchange (currency) adjustments (included in Nonoperating Income [Expense])
 6. Milestone payments or one-time contract reimbursements for research and development companies
 7. Shipping firms’ operating differential subsidies and estimated profit adjustments for preceding years. Prior years’ operating differential subsidies are included in Nonoperating Income (Expense). Current year operating differential subsidy is included in Sales (Net). Adjustments by shipping companies to estimated profits reported by this method are ignored.
 8. Non-recurring income taxes. These will be collected in Income Taxes – Total even though they affect the Earnings per Share from Operation calculations

This item contains a **Combined Figure** data code if the special item(s) is mentioned in the notes but either no amount is reported or it is combined with another income statement item with no break out. However, if a special item is mentioned as insignificant and no number is reported, a 0 will be collected rather than a Combined Figure (CF) or Insignificant (IS) data code.

Special Items Aftertax – Other

Annual data item number	385
Quarterly data item number	266
Annual mnemonic	SPIOA
Quarterly mnemonic	SPIOAQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all other special items reported after-taxes.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Dilution gains/losses from when a company has an investment held at equity, and the equity investee sells shares, which decreases the proportional share of the owners and a gain or loss on the reduction of ownership interest is recorded.
2. Pension/postretirement curtailment/settlement/termination gain/loss

This item excludes impairments and write-downs.

This item contains a **Combined Figure** data code when the company reports an after-tax amount for the special item(s) but a breakout for other special items is unavailable.

Special Items Basic EPS Effect – Other

Annual data item number	386
Quarterly data item number	267
Annual mnemonic	SPIEPS
Quarterly mnemonic	SPIEPSQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all special items reported that corresponds to Other Basic EPS Effect.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Dilution gains/losses from when a company has an investment held at equity, and the equity investee sells shares, which decreases the proportional share of the owners and a gain or loss on the reduction of ownership interest is recorded.
2. Pension/postretirement curtailment/settlement/termination gain/loss

This item excludes impairments and write-downs.

This item contains a **Combined Figure** data code when the company reports an after-tax amount for the special item(s) but a breakout for the Other Basic EPS Effect amount is unavailable.

Special Items Diluted EPS Effect – Other

Annual data item number	387
Quarterly data item number	268
Annual mnemonic	SPIID
Quarterly mnemonic	SPIIDQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all special items reported that corresponds to Other Diluted EPS Effect.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Dilution gains/losses from when a company has an investment held at equity, and the equity investee sells shares, which decreases the proportional share of the owners and a gain or loss on the reduction of ownership interest is recorded.
2. Pension/postretirement curtailment/settlement/termination gain/loss

This item excludes impairments and write-downs.

This item contains a **Combined Figure** data code when the company reports an amount for the special item(s) but a breakout for the Other Diluted EPS Effect amount is unavailable.

Special Items Pretax – Other

Annual data item number	384
Quarterly data item number	265
Annual mnemonic	SPIOP
Quarterly mnemonic	SPIOPQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item is the *sum* of all other special items reported before taxes.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Dilution gains/losses from when a company has an investment held at equity, and the equity investee sells shares, which decreases the proportional share of

the owners and a gain or loss on the reduction of ownership interest is recorded.

2. Pension/postretirement curtailment/settlement/termination gain/loss

This item excludes impairments and write-downs.

This item contains a **Combined Figure** data code when the company reports a pretax amount for the special item(s) but a breakout for other special items is unavailable.

Standard Industry Classification (SIC) Code – Historical

Annual data item number	324
Units (companies)	Code
Annual data availability	1987

This item represents the company-level SIC code for a company for a particular year. For example, Company X might be classified under the SIC 7372 in fiscal year 1998, but subsequently change its operations in fiscal year 1999 and need to be classified as 7373. The SIC Code – Historical maintains a record of the company's operations over time.

Standard Industry Classification Code – Primary

Variable data item (Industrial Annual, COMPUSTAT Business Information – Segment Company, and PDE files)	DNUM
Company Descriptor (Industrial Quarterly File)	INDUSTRY CLASSIFICATION CODE
Units	Code
Position number in COMPUSTAT Business Information – Segment Company	2
Quarterly position number on Daily Fundamental File	201

In 1997, the Office of Management and Budget (OMB) adopted the North American Industrial Classification System (NAICS), a system for classifying establishments by type of economic activity, to replace the 1987 Standard Industrial Classification (SIC) codes.

The Industry Classification Code is a four-digit system of classification that identifies a company's primary operations. Standard & Poor's assigns these codes by analyzing the sales breakdown from a company's 10K and annual report. The assigned classification is reviewed each year when the company is updated by analyzing the product-line breakout in the 10K or annual report.

Industry Classification Numbers conform as nearly as possible to the Office of Management & Budget's Standard Industry Classification (SIC) codes as taken from the 1987 edition of the *Standard Industrial Classification Manual*.

Approximately 400 of 1500 SICs are used as DNUMs. A four-digit specific DNUM is assigned to a company when a significant number of other companies are engaged in a major line of business and present a logical group for analysis. Two- or three-digit specific DNUMs are assigned to more diversified companies and to companies engaged in a major

line of business but lacking counterpart companies in significant numbers to warrant assignment of a four-digit specific DNUM.

General codes such as 1000 (metal mining), 2000, (food & kindred products), 2600 (paper & allied products), and 2800 (chemicals and allied products) are assigned to companies involved in more than one aspect of an industry. For instance, a company in the 2600 category might manufacture pulp, then paper, paperboard, and other paper products from the pulp.

In an effort to consolidate SIC groupings and eliminate industry classifications with only a small number of companies, codes with two or three specific digits are used. For instance, 2070 (fats and oils) is a general category that encompasses five specific SIC categories: 2074, 2075, 2076, 2077, and 2079. Also, 7500 (automotive repair, services, parking) is a general category that covers the four specific SIC categories: 7510, 7520, 7530, and 7540.

Standard & Poor's uses specific four-digit classifications when warranted by a large number of companies or to clearly differentiate between codes. For instance, 2080 (beverage) is broken into 2082 (malt beverages), 2085 (distilled and blended liquors), and 2086 (bottled and canned soft drinks and carbonated waters).

Certain industry classification codes are not found in the *Standard Industrial Classification Manual*. For example, certain codes such as 4955 (hazardous waste management) and 3576 (computer communications equipment) are defined to better reflect the actual nature of a business.

Screening on a four-digit specific DNUM yields a select number of companies while screening on a range of SICs increases the number of companies in the population. For example, to find companies whose primary operations are in "ice cream and frozen desserts," screen on DNUM 2024.

Screen on the range of SICs 2020-2026 to yield all companies engaged in the larger dairy products industry. In this instance, only the 2020 DNUM provides all companies in the dairy products industry excluding those that have been assigned the four-digit specific 2024 DNUM.

PDE

For Indexes, the S&P Major Industry Index marker appears in the DNUM slot of the PDE file. It serves as a key in identifying major composites and industry indexes. The markers are assigned by Standard & Poor's, a division of The McGraw-Hill Companies.

Standard Industrial Classification (SIC) Code – Primary (Compustat Business Information File)

Variable data item (Reference File of SIC Codes)	SIC
Units	Code
Position number for Compustat Business Information – SIC Code	1

This field contains a four-digit SIC number. This SIC code may be the most general-major group (for example, 2600), the more specific-group number (for example, 2610), or the most specific-industry number (for example, 2611).

The SIC variable is a one-dimensional variable of 90 elements that may contain up to 90 four-digit SIC codes with any unused elements being zero-filled.

The codes provided in the SIC variable on the Reference File of SIC Codes are taken from the Compustat Business Information – Segment NAICS file. These codes are assigned to each company using the information reported by the company in its Annual Report to Shareholders and *10-K* Report to the SEC.

The first element in the SIC array (that is, SIC [1]), is the primary code and indicates the area considered to be the major area of activity. In all cases, the primary code is assigned by analyzing the segment breakdown provided in the *10-K*. The codes contained in the remaining 89 fields (that is, SIC [2] through SIC [90]), are entered in ascending numerical order without regard to relative significance to the company's operations.

Although data elements are provided for up to 90 SIC codes for each company, most companies report far fewer codes; the vast majority of the companies on file report 30 or fewer SIC codes.

The Standard Industrial Classification (SIC) system is maintained by the Office of Federal Statistical Policy and Standards in the Department of Commerce. The purpose and scope of the SIC system is defined in the introduction of the 1987 *Standard Industrial Classification Manual* as follows:

The Standard Industrial Classification was developed for use in the classification of establishments by type of activity in which they are engaged; for purposes of facilitating the collection, tabulation, presentation, and analysis of data relating to establishments; and for promoting uniformity and comparability in the presentation of statistical data collected by various agencies of the United States Government, State agencies, trade associations, and private research organizations.

For a more complete description of classification procedures and industry group definitions, refer to the 1987 edition of the *Standard Industrial Classification Manual* that is available through the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (stock number 4101-0066).

Standard & Poor's Calendar Quarter

Period descriptor (Industrial Quarterly files)	Standard & Poor's Calendar Quarter
Units	Code

This one-digit code represents the quarter for which data is presented. A Standard & Poor's calendar quarter indicates the period in which a fiscal quarter ends. The months included in each calendar quarter are:

S&P Calendar quarter	Calendar months
1	February, March, April
2	May, June, July
3	August, September, October
4	November, December, January

Standard & Poor's Calendar Year

Period descriptor (Industrial Quarterly files)	STANDARD & POOR'S CALENDAR YEAR	
Units	Code	
The calendar year represents the specific time period in which the calendar quarter falls. Here is an example of how the calendar quarter and calendar year appear for a company with a fiscal period ending June 30, 1999:		
Data year Data quarter	Standard & Poor's Calendar quarter	Standard & Poor's calendar year
99-1	3	98
99-2	4	98
99-3	1	99
99-4	2	99

Stock Compensation Expense

Annual data item number	398
Quarterly data item number	278
Annual mnemonic	STKCO
Quarterly mnemonic	STKCOQ

This item represents compensation to employees/executives in the form of company stock.

This item includes:

1. Amortization of Deferred Compensation
2. Deferred Compensation
3. Non-cash compensation expense that is expensed in the current period
4. Options given to consultants and in addition to other stock-based compensation that a company voluntarily elects to expense
5. Stock Bonus

This item excludes ESOP Expenses.

Stockholders' Equity Adjustments – Other

Annual data item number	359
Quarterly data item number	240
Annual mnemonic	SEQO
Quarterly mnemonic	SEQOQ
Annual data availability	2000
Quarterly data availability	First quarter, 2000

This item represents all adjustments made to Stockholders' Equity except those that apply to the stock accounts (common and preferred), Capital Surplus, Deferred Compensation, and Accumulated Other Comprehensive Income.

This item includes:

1. Dividends paid on ESOP shares
2. Issuable stock
3. Notes receivable other than subscription stock receivables when shown in the equity section
4. Net effect of FDR adjustments made to reported Retained Earnings due to unadjusting for a retroactive stock split or dividend
5. Reacquired capital stock
6. Reserve for self insurance
7. Reserve for share to be issued, when included in the Equity section
8. Stock options, warrants and rights
9. Surplus arising from the re-valuation of assets
10. Derivative adjustments not listed under a heading of Accumulated Other Comprehensive Income (Loss)

This item excludes:

1. Marketable Securities Adjustments
2. Unrealized gains/losses on company-held investments (marketable securities)
3. Cumulative Translation
4. Additional Minimum Liability for underfunded pension plans
5. Dividends to shareholders
6. Cumulative distributions to stockholders
7. Deferred Compensation
8. Accumulated Other Comprehensive Income (Loss)
9. Derivative market value adjustment, interest rate swap agreement
10. Change in unrecognized gain on derivative instruments
11. Net unrealized gains (losses) on certain derivative

Stockholders' Equity (Restated)

Annual data item number	144
Units (companies)	Millions of dollars

This item represents Stockholders' Equity restated up to 10 years for acquisitions, discontinued operations and/or accounting changes. Restated data is collected from summary presentations and is as reported by the company. This item excludes preferred stock and redeemable stock.

This is an average figure restated up to six years for banks.

Stockholders' Equity – Total

Annual data item number	216
Quarterly data item number	60
Units (companies)	Millions of dollars
Annual data availability	1963
Quarterly data availability	First quarter, 1971
Annual position number on Daily Fundamental File	126
Quarterly position number on Daily Fundamental File	197

This item represents the common and preferred shareholders' interest in the company.

This item includes:

1. Capital Surplus
2. Common Stock
3. Nonredeemable Preferred Stock
4. Retained Earnings
5. Treasury Stock – Total Dollar Amount (reduces Stockholders' Equity)

This item is the sum of:

1. Common Equity – Total
2. Preferred Stock – Carrying Value

Stock Ownership Code

Variable data item (Industrial Annual file)	STK
Company descriptor (Industrial Quarterly File)	STOCK OWNERSHIP CODE
Units	Code

This is a one-digit code that identifies the ownership of each company.

Code	Ownership
0	Publicly traded company
1	Subsidiary of a publicly traded company
2	Subsidiary of a company that is not publicly traded
3	Company that is publicly traded but not on a major exchange
4	Company that has undergone a leveraged buyout

Stock Ticker Symbol

Variable data item (Industrial Annual, and PDE files)	SMBL
Company descriptor (Industrial Quarterly File)	STOCK TICKER SYMBOL
Variable data item (COMPUSTAT Business Information – Company file)	TIC
Units	Code
Position number in Daily Fundamental File	1
Position number in COMPUSTAT Business Information – Company file	8

Common stock ticker symbols for publicly traded companies on the New York Stock Exchange, the American Stock Exchange, and those traded over-the-counter are taken from the S&P Stock Guide. Over-the counter ticker symbols not in the S&P Stock Guide are obtained from the NASDAQ⁶ system.

Canadian

Ticker symbols for companies on the Canadian file are provided by the Toronto Stock Exchange.

Standard & Poor's has devised pseudo-tickers for certain classes of companies on the COMPUSTAT files as follows:

1. It is possible for a company trading in Canada to have the same ticker symbol as a company trading in the U.S. Therefore, in order to provide unique ticker symbols for all companies on the COMPUSTAT files, a period (.) has been added at the end of those Canadian ticker symbols on the Canadian file that have duplicated U.S. ticker symbols. For example:

Alliance Capital Management -LP (U.S. company) AC

Air Canada (Canadian company) AC.

2. It is possible for duplicate ticker symbols to exist for companies on the active COMPUSTAT files (Primary, Supplementary, Tertiary, Full-Coverage) and the Industrial Research file. If this does occur, the company on the Research file will carry a period (.) at the end of the ticker symbol. The company on the active file will carry the ticker symbol obtained from the S&P Stock Guide or the NASDAQ system. For example:

Dean Foods Co (Active file company) DF

Drug Fair Inc. (Research file company) DF.

- 3 Companies, which trade a particular class of stock on the New York or American Stock Exchanges, will carry the ticker symbol listed in the S&P Stock Guide. These tickers are composed of the ticker symbol identifying the company, a period (.) and an alpha character representing the class of stock. For example:

American Maize Products – CL A AZE.A

⁶National Association of Securities Dealers Automated Quotations

- | | |
|--|-------|
| Blount Inc – CL A | BLT.A |
| Hubbell Inc – CL B | HUB.B |
| 4. Wholly owned subsidiaries of publicly traded companies have special tickers comprised of the parent company's ticker symbol and a number that identifies a particular subsidiary of that parent: | |
| LTV Steel | QLTV3 |
| McDonnel Douglas Financial CP | MD1 |
| Alltel – NY | AT4 |
| 5. Standard & Poor's assigns special tickers to subsidiaries of companies that have no publicly traded common stock. These tickers consist of four digits followed by an <i>A</i> : | |
| ACF Industries Inc | 4165A |
| Amstar Corp | 4072A |
| 6. Standard & Poor's assigns special tickers to publicly held companies that trade common stock but not on the New York or American Stock Exchanges, the NASDAQ system, or a regional exchange. These tickers consist of four digits followed by a <i>B</i> : | |
| Comet Entertainment Inc | 7144B |
| Develcon Electronics Ltd | 6400B |
| 7. Special tickers are assigned to companies that have undergone leveraged buyouts but continue to file reports. These tickers consist of four digits followed by a <i>C</i> : | |
| Formica Corp | 6061C |
| 9. When a major merger occurs for companies in the S&P 1500, a Pro Forma record is created in the database. The pro forma data will be collected as a separate company record under the resulting company name with a “-Pro Forma” suffix. The company will be assigned a psuedo-CUSIP number and the company ticker symbol for the surviving company will have the .p attached to it. Standard & Poor's continues to collect data for each company, as well as the pro forma company. Once the company has filed a post-merger financial statement, the pro forma record will be inactivated. The Pro Forma companies' tickers end with a .P: | |
| Anthem Inc. – Pro Forma | ATH.P |
| 9. On introduction of SFAS #94, many companies presented both pre- and post-SFAS #94 data. Special tickers are assigned to companies that present current data that is consistent with historical data. These tickers are followed by a period and an <i>F</i> : | |
| Ford Motor Co. (post-SFAS #94) | F |
| Ford Motor Co. (pre-SFAS #94) | F.F |
| 10. Companies trading Pink Sheets or Over-the-Counter (OTC) Bulletin Board are assigned a ticker by the NASDAQ system. Standard & Poor's precedes this ticker with the number 3, for example: | |

Allstar Inns	3ALST
11. Emerging marketplace companies are companies that trade on the American Stock Exchange that were allowed to meet lower requirements than all other companies on the American Stock Exchange. These ticker symbols end in the suffix .EC, for example:	
Encore Marketing Int'l Inc.	EMI.EC
12. Standard & Poor's assigns special tickers to companies who are not trading and whose financials represent consolidated statements of two other divisions who actively trade and file separate financial reports. The ticker is four characters – two characters from one division's ticker symbol and two characters from the other division's ticker symbol – followed by a .CM, for example:	
Unilever Combined	UNUL.CM
Unilever N V - NY Shares	UN
Unilever PLC - Amer Shares	UL

Ticker symbols are also available for all S&P Industry Indexes.

Trading Location

Variable data item (Daily Price files)	EXCHG1
Units	Code

This code identifies the major exchange that the company's common stock is traded on.

The code for companies on the U.S. Daily Price file are:

Code	Description
1	New York Stock Exchange
2	American Stock Exchange
3	NASDAQ, including NMS
4	Regional Stock Exchange
5	LBO, Subsidiary or Other
6	Toronto Stock Exchange
7	Montreal Exchange
8	Candian Venture Exchange
9	Not on a Major Exchange (Canadian only)
10	NASDAQ Pinksheets

Treasury Stock (Dollar Amount) – Common

Annual data item number	226
Units (companies)	Millions of dollars
Annual data availability	1982

This item represents the cost of common stock held in treasury by the company and reduces Stockholders' Equity.

This item is not available for banks or utilities.

Annual footnote code

TR	Company uses retirement method to account for common treasury stock
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Treasury Stock (Dollar Amount) – Preferred

Annual data item number	227
Units (companies)	Millions of dollars
Annual data availability	1982

This item represents the cost of nonredeemable preferred stock held in treasury by the company and appears as a deduction from Stockholders' Equity.

Treasury Stock – Memo Entry

Annual data item number	86
Units (companies)	Millions of dollars
Annual data availability	1969

This item represents the dollar amount of all common and preferred stock held in treasury by the company and deducted from Stockholder's Equity on the Balance Sheet prior to 1982. From 1982 forward, this item will contain a **Not Available** data code.

Beginning in 1982, Treasury Stock – Total Dollar Amount represents the total amount of common and preferred treasury stock as a separate component for use in balancing models.

Prior to 1982, this item was useful only as a memorandum since treasury stock was netted against various equity components. Since 1982, Standard & Poor's includes the dollar amount of common treasury in Common Stock and the dollar amount of nonredeemable preferred in Preferred Stock – Carrying Value. The total dollar amount of both common and nonredeemable preferred treasury stock is now presented in Treasury Stock – Total Dollar Amount (for use in equity balancing models from 1982 forward).

This item is not available for utilities.

Treasury Stock – Number of Common Shares

Annual data item number	87
Units (companies)	Millions
Annual data availability	1969

This item represents the number of common shares held in treasury (acquired by the company through purchase in the market or directly from stockholders).

This item includes:

1. Common treasury stock accounted for on the retirement method
2. Escrow shares presented in the equity section but excluded from the EPS calculation
3. Number of common treasury stock held on the asset side of the Balance Sheet
4. Shares issued to Directors Benefits Trusts and Executive Benefits Trusts presented in the equity section but excluded from the Earnings per Share calculation
5. Uncommitted ESOP shares

This item excludes:

1. Shares of redeemable preferred treasury shares
2. Shares of nonredeemable preferred treasury shares

This item is not available for utilities.

Treasury Stock – Total Dollar Amount

Annual data item number	88
Quarterly data item number	98
Units (companies)	Millions of dollars
Annual data availability	1962
Quarterly data availability	First quarter, 1972

This item represents the dollar amount of all of a company's common stock and nonredeemable preferred stock held in treasury. A company uses the **cost** method to account for this stock and shows it on the Balance Sheet as a deduction to equity. A second method, the **retirement** method records shares as if formally retired.

This item includes:

1. Dollar amount of shares issued to Director Benefits Trust and Grantor Trusts presented in the equity section but excluded from EPS calculations
2. Escrow shares presented in the Stockholders' Equity section but excluded from the Earnings per Share calculation
3. Reciprocal share holdings
4. Uncommitted ESOP shares

This item excludes redeemable preferred treasury stock that is netted against Preferred Stock – Redeemable.

Prior to 1982 on the annual file and first quarter, 1986, on the quarterly file, this item will contain a **Combined Figure** data code if a company's common treasury stock and nonredeemable preferred treasury stock was netted against Common Stock or Preferred Stock – Carrying Value. Standard & Poor's will present a zero for the fiscal periods previously mentioned if a company used either the retirement method of accounting for treasury stock or did not have any treasury stock.

If a company uses the cost method to account for treasury stock, this item will present actual figures for use in equity balancing models beginning in 1982 on the annual file and first quarter, 1986, on the quarterly file.

Type Code for the SIC

Variable data item (Reference File of SIC Codes)	TYPE
Units	Code

This one-digit code identifies the type of SIC code and name that is represented. TYPE codes and their meanings are as follows:

Code	Meaning
1	SIC Major Group (for example, 2600)
2	SIC Group Number (for example, 2610)
3	SIC Industry Number (for example, 2611)
4	Standard & Poor's- Defined Industry (for example, 5412)

Update Code

Variable data item (Industrial Annual files)	UCODE
Period descriptor	UPDATE CODE
Units	Code
Position number for annual data on Daily Fundamental File	7
Position number for quarterly data on Daily Fundamental File	29

This item is provided for each year or quarter.

Code	Description
0	Company has not been updated for that year or quarter but may have market-related data available. The 0 code also identifies the years and quarters before a company became public.
2	Company has been updated from a preliminary source. Some data is not available but is expected to become available or has been available historically. For Financial Services companies, this code will be used with a News Release Source Code, if data available on a news release is not complete.
3	Company has been updated from its final source (usually the 10-K or 10-Q) and no further data is available. For Financial Services companies, this code will be used if all data can be obtained from a news release.

Update Code (Compustat Business Information Files)

Variable data item (Compustat Business Information – Segment Source File)	SUCODE
Units	Code
Position number in Compustat Business Information – Segment Source File	6

This item is provided for each operating segment and may be 1, 2, or 3.

Code	Meaning
2	Data has been updated from a "preliminary" source, but some data is still "not available" which is expected to become available or has historically been available.
3	Data has been updated from the "final" source or sources and no further data will be available for that year.

Uses of Funds – Other (Statement of Changes)

Annual data item number	219
Quarterly data item number	95
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984

This item represents uses of funds not classified elsewhere on a Working Capital Statement (Format Code = 1), a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Net Liquid Funds/Net Funds Statement Classified by Source and Applications of Funds (Format Code = 5).

This item includes:

1. Changes due to foreign currency exchange adjustments shown separately
2. Working capital changes not clearly reported as one total and/or not distinctly grouped together in one section within uses for either a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2) or a Cash Statement by Activity (Format Code = 3).

This item contains a **Not Available** data code for a company reporting a Statement of Cash Flows (Format Code = 7).

This item is not available for banks or utilities.

Quarterly

Data reflects year-to-date figures for each quarter.

Uses of Funds – Total (Statement of Changes)

Annual data item number	116
Quarterly data item number	96
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984

This item represents total use of funds for a company reporting either a Working Capital Statement (Format Code = 1) or a Cash by Source and Use of Funds Statement (Format Code = 2).

This item includes:

1. Changes due to foreign currency exchange adjustments shown separately
2. Working capital changes presented in the Uses section on a Cash by Source and Use of Funds Statement (Format Code = 2)

This item excludes working capital changes clearly reported as one total and/or distinctly grouped together in one section within Uses for either a Cash by Source and Use of Funds Statement (Format Code = 2).

This item contains a **Not Available** data code for a company reporting a Cash Statement by Activity (Format Code = 3) or a Statement of Cash Flows (Format Code = 7).

This item is not available for banks or utilities.

Quarterly Data reflects year-to-date figures for each quarter.

Working Capital (Balance Sheet)

Annual data item number	179
Units (companies)	Millions of dollars
Annual data availability	1950

This item represents the difference between the total current assets *minus* total current liabilities **as reported** on a company's Balance Sheet.

This item is not available for banks.

Working Capital (Restated)

Annual data item number	121
Units (companies)	Millions of dollars

This item represents working capital restated up to 10 years for acquisitions, discontinued operations and/or accounting changes and is **as reported** by the company.

This item is not available for banks.

Working Capital Change – Other – Increase (Decrease) (Statement of Changes)

Annual data item number	236
Quarterly data item number	73
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984

This item represents working capital changes other than changes in cash and cash equivalents and changes in current debt.

Changes in working capital that provide a source of funds or serve to decrease working capital are presented as **positive** numbers. Changes in working capital that use funds or increase working capital are presented as **negative** numbers (Format Code = 2, 3, 5).

Changes in working capital that provide a source of funds or serve to decrease working capital are presented as **negative** numbers. Changes in working capital that use funds or increase working capital are presented as **positive** numbers (Format Code = 1).

This item contains a **Not Available** data code for companies reporting a Statement of Cash Flows (Format Code = 7).

For the period 1971 through 1983, this item contains a **Combined Figure** data code for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2).

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Working Capital Change – Total (Statement of Changes)

Annual data item number	180
Quarterly data item number	101
Units (companies)	Millions of dollars
Annual data availability	1971
Quarterly data availability	First quarter, 1984

This item represents the difference between total sources and total uses **as reported** on a Working Capital Statement (Format Code = 1).

This item includes changes in current debt and changes in cash and cash equivalents.

This item is **Not Available** for companies reporting a Cash by Source and Use of Funds Statement (Format Code = 2), a Cash Statement by Activity (Format Code = 3), or a Statement of Cash Flows (Format Code = 7).

This item is not available for banks.

Quarterly This item is not available for utility companies.

Quarterly Data reflects year-to-date figures for each quarter.

Writedowns Aftertax

Annual data item number	381
Quarterly data item number	262
Annual mnemonic	WDA
Quarterly mnemonic	WDAQ
Annual data availability	2000
Quarterly data availability	Fall quarter, 2000

This item is the *sum* of all Writedown special items reported after taxes.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Impairment of assets other than goodwill
2. Write-down/write-off of assets other than goodwill

This item excludes impairment of goodwill and impairment of unamortized intangibles.

This item contains a **Combined Figure** data code (@CF) if an amount for any of the Writedown After-tax special items contains a Combined Figure (@CF) data code.

Writedowns Basic EPS Effect

Annual data item number	382
Quarterly data item number	263
Annual mnemonic	WDEPS
Quarterly mnemonic	WDEPSQ
Annual data availability	2000
Quarterly data availability	Fall quarter, 2000

This item is the *sum* of all Writedown Basic EPS effect items reported.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Impairment of assets other than goodwill
2. Write-down/write-off of assets other than goodwill

This item excludes impairment of goodwill and impairment of unamortized intangibles.

This item contains a **Combined Figure** data code (@CF) if an amount for any of the Writedown Basic EPS Effect special items contains a Combined Figure (@CF) data code.

Writedowns Diluted EPS Effect

Annual data item number	383
Quarterly data item number	264
Annual mnemonic	WDD
Quarterly mnemonic	WDDQ
Annual data availability	2000
Quarterly data availability	Fall quarter, 2000

This item is the sum of all Writedown Diluted EPS effect items reported.

Special Items represent unusual and/or non-recurring items reported by the company above taxes and are presented as a net figure. Special item income/gains are positive and special item expenses/losses are negative.

This item includes:

1. Impairment of assets other than goodwill
2. Write-down/write-off of assets other than goodwill

This item excludes impairment of goodwill and impairment of unamortized intangibles.

This item contains a **Combined Figure** data code (@CF) if an amount for any of the Writedown Diluted EPS Effect special items contains a Combined Figure (@CF) data code.

Writedowns Pretax

Annual data item number	380
Quarterly data item number	261
Annual mnemonic	WDP
Quarterly mnemonic	WDPQ
Annual data availability	2000
Quarterly data availability	Fall quarter, 2000

This item is the sum of all Writedown special items reported before taxes.

This item includes:

1. Impairment of assets other than goodwill
2. Write-down/write-off of assets other than goodwill

This item excludes impairment of goodwill and impairment of unamortized intangibles.

This item contains a **Combined Figure** data code (@CF) if an amount for any of the Writedown Pretax special items is not reported or contains a Combined Figure (@CF) data code.

Footnotes

6

Footnotes	i
<i>In this chapter...</i>	<i>1</i>
<i>Annual and Quarterly Footnotes (by Code)</i>	<i>2</i>
<i>Compustat Business Information – Segment Item Value File Footnotes (by Code)</i>	<i>18</i>
<i>Prices, Dividends, and Earnings (PDE) Footnotes (by Code)</i>	<i>21</i>

In this chapter...

This chapter presents general information about footnotes and a table of the footnotes in footnote code order.

Compustat North America has a footnoting system to supply clients with supplemental information to the financial data of specific companies. Two-character footnote codes indicate:

- that the data for a fiscal year reflects a change from previous years' data due to an accounting change, discontinued operations and/or acquisition
- that a particular data item is inconsistent with the Standard & Poor's definition due to the company's method of reporting
- the accounting method used by companies in calculating certain key items such as accumulated depreciation, inventories, and earnings per share for the financial statements

The footnote field is blank when no footnote is necessary.

The following list is in footnote code order. It presents applicable footnote codes, descriptions of the footnote, annual or quarterly slot number, and indicates which data items the footnote supplements.

Legend

* Indicates Record 2 of IBM 360/370 General file format or Records 5-8 of Universal Character file format. Other items are Record 1 of IBM 360/370 General file format or Records 1-4 of Universal Character file format

** PF indicates Period Descriptor footnotes.

Annual and Quarterly Footnotes (by Code)

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
	The last two digits of a given year appear in this slot	34	Year of Deletion (Industrial Annual Research File only – 2-digit code)		
00	No source document	32	Source Document Code (no data item number – 2-digit code)		
01	Acquisition or merger	35	Reason for Deletion Code (Industrial Annual Research File only)		
01 – 12	January – December	33	Month of Deletion (Industrial Annual Research File only – 2-digit code)		
02	Bankruptcy – Chapter 11	35	Reason for Deletion Code (Industrial Annual Research File only)		
03	Annual Report/Auditor's Report	32	Source Document Code (no data item number – 2-digit code)		
03	Liquidation – Chapter 7	35	Reason for Deletion Code (Industrial Annual Research File only)		
04	Uniform Statistical Report (USR)	32	Source Document Code (no data item number – 2-digit code)		
04	Reverse acquisition (from 1983 forward)	35	Reason for Deletion Code (Industrial Annual Research File only)		
05	10-K/20-F	32	Source Document Code (no data item number – 2-digit code)		
05	No longer fits original file format (from 1978 forward)	35	Reason for Deletion Code (Industrial Annual Research File only)		
06	Leveraged buyout	35	Reason for Deletion Code (Industrial Annual Research File only)		
09	Annual Report or 10-K used for Annual preliminary update	32	Source Document Code (no data item number – 2-digit code)		
09	Now a private company	35	Reason for Deletion Code (Industrial Annual Research File only)		
10	Other (no longer files fundamental data with the SEC, but may continue to provide price data)	35	Reason for Deletion Code (Industrial Annual Research File only)		

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
13	Annual Report + Quarterly Supplement	32	Source Document Code (no data item number – 2-digit code)		
13	Annual Report + Statistical Supplement	32	Source Document Code (no data item number – 2-digit code)		
14	10-K + Quarterly Supplement	32	Source Document Code (no data item number – 2-digit code)		
14	10-K + Statistical Supplement	32	Source Document Code (no data item number – 2-digit code)		
15	Annual Report + 10-K + Quarterly Supplement	32	Source Document Code (no data item number – 2-digit code)		
15	Annual Report + 10-K + Statistical Supplement	32	Source Document Code (no data item number – 2-digit code)		
20	News Release & Newswires	32	Source Document Code (no data item number – 2-digit code)		
37	Prospectus	32	Source Document Code (no data item number – 2-digit code)		
43	Annual Report + USR	32	Source Document Code (no data item number – 2-digit code)		
47	Annual Report + 10-K + P-1.2 + T2-A	32	Source Document Code (no data item number – 2-digit code)		
53	Annual Report + 10-K	32	Source Document Code (no data item number – 2-digit code)		
54	10-K + USR	32	Source Document Code (no data item number – 2-digit code)		
55	Annual Report + 10-K + USR	32	Source Document Code (no data item number – 2-digit code)		
56	Annual Report + 10-K + USR + Statistical Supplement	32	Source Document Code (no data item number – 2-digit code)		
88	Newswire used to update fundamental financial data	32	Source Document Code (no data item number – 2-digit code)		
99	No source document	32	Source Document Code (no data item number – 2-digit code)		
AA	Reflects a merger or acquisition	1	Sales (Net) (#12)	1 **PF1	Sales (Net) (#2) (Period Footnote) Comparability Status

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
AB	Reflects a significant merger/acquisition whereby the effects on the prior year's sales constitute 50% or more of the reported sales for that year	1	Sales (Net) (#12)	1 **PF1	Sales (Net) (#2) (Period Footnote) Comparability Status
AC	Reflects an accounting change	1 *1 2 5 6 *6 9 10 30	Sales (Net) (#12) Operating Income After Depreciation (#178) Cost of Goods Sold (#41) Depreciation and Amortization (#14) Interest Expense (#15) Selling, General and Administrative Expenses (#189) Income Taxes – Total (#16) Income Before Extraordinary Items (#18) Net Income (Loss) (#172) Foreign Currency Adjustment (Income Account) (#150)	1 **PF1 2 3 4 7 8 17 20	Sales (Net) (#2) (Period Footnote) Comparability Status Depreciation and Amortization (#5) Income Taxes – Total (#6) Income Before Extraordinary Items (#8) Net Income (Loss) (#69) Interest Expense (#22) Cost of Goods Sold (#30) Foreign Currency Adjustment (Income Account) (#34) Selling, General and Administrative Expense (#1)
AC	Reflects an accounting change for adoption of SFAS #94	18	Equity in Earnings (#55)		
AC	Reflects an accounting change for retroactive adoption of SFAS #13	23	Debt – Capitalized Lease Obligations (#84)		
AC	Reflects an accounting change for the adoption of SFAS #128	12	Earnings per Share (Basic) – Including Extraordinary Items (#53) Earnings per Share (Basic) – Excluding Extraordinary Items (#58)	6	Earnings per Share (Basic) – Including (#11) Earnings per Share (Basic) – Excluding (#19)
AC	Reflects an accounting change for the adoption of SFAS #132	*8 *9	Pension – Prepaid/Accrued Cost (#290) Pension – Prepaid/Accrued Cost (Underfunded) (#300)		
AE	Combination of purchase method and pooling of interest method	*2	Acquisition – Sales Contribution (#249)		
AG	Reflects the adoption of fresh-start accounting upon emerging from Chapter 11 bankruptcy	1 27	Sales (Net) (#12) Assets – Total/Liabilities and Stockholders' Equity – Total (#6)	1 9	Sales (Net) (#2) Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
AI	Pooling of interest method of acquisition	*2	Acquisition – Sales Contribution (#249)		

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
AP	Purchase method of acquisition	*2	Acquisition – Sales Contribution (#249)		
AR	Combination of AA and AZ	1	Sales (Net) (#12) **PF1	1 (Period Footnote) Comparability Status	Sales (Net) (#2) (Period Footnote) Comparability Status
AS	Combination of AA and AC	1	Sales (Net) (#12) **PF1	1 (Period Footnote) Comparability Status	Sales (Net) (#2) (Period Footnote) Comparability Status
AT	Combination of AC and AZ	1	Sales (Net) (#12) **PF1	1 (Period Footnote) Comparability Status	Sales (Net) (#2) (Period Footnote) Comparability Status
AU	Combination of AC and US, GP and US or GI and US (Canadian File)	10	Income Before Extraordinary Items (#18) Net Income (Loss) (#172)	4	Income Before Extraordinary Items (#8) Net Income (Loss) (#69)
AY	Some or all Balance Sheet items are restated			9	Assets – Total/Liabilities and Stockholders’ Equity – Total (#44)
AZ	Excludes discontinued operations	1	Sales (Net) (#12) **PF1	1 (Period Footnote) Comparability Status	Sales (Net) (#2) (Period Footnote) Comparability Status
BA	Includes excise taxes	1	Sales (Net) (#12)	1	Sales (Net) (#2)
BB	Includes other income/excludes some operating revenues	1	Sales (Net) (#12)	1	Sales (Net) (#2)
BC	Includes sales of leased departments	1	Sales (Net) (#12)	1	Sales (Net) (#2)
BD	Reduced by an amount of depreciation which should be allocated to Selling, General and Administrative Expenses	2	Costs of Goods Sold (#41)	8	Cost of Goods Sold (#30)
BF	Includes customer- or government-sponsored research and development	3	Research and Development Expense (#46)	18	Research and Development Expense (#4)
BG	Includes engineering expense	3	Research and Development Expense (#46)	18	Research and Development Expense (#4)
BH	Includes other taxes	9	Income Taxes – Total (#16)	3	Income Taxes – Total (#6)
		17	Income Taxes Payable (#71)	12	Income Taxes Payable (#47)
BJ	Includes equity in earnings nonconsolidated subsidiaries	12	Earnings per Share (Basic) – Including Extraordinary Items (#53) Earnings per Share (Basic) – Excluding Extraordinary Items (#58)		
BK	Includes other expenses	16	Accounts Payable (#70)	11	Accounts Payable (#46)
BR	Includes royalties	4	Rental Expense (#47)		

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
BS	Combination of BA and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
BT	Combination of BB and BC	1	Sales (Net) (#12)	1	Sales (Net) (#2)
BV	Combination of BW and BF or BW and BG	3	Research and Development Expense (#46)	18	Research and Development Expense (#4)
BW	Includes In-process, Acquired or Purchased R&D	3	Research and Development Expense (#46)	18	Research and Development Expense (#4)
BZ	Includes effect of conversion of preferred stock and/or convertible debt	11	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents (#20)	5	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents (#10)
CA	Includes 6 months of a merger or acquisition			1	Sales (Net) (#2)
CB	Includes 9 months of a merger or acquisition			1	Sales (Net) (#2)
CC	Includes 12 months of a merger or acquisition			1	Sales (Net) (#2)
CE	Excludes 6 months of discontinued operations			1	Sales (Net) (#2)
CF	Excludes 9 months of discontinued operations			1	Sales (Net) (#2)
CG	Excludes 12 months of discontinued operations			1	Sales (Net) (#2)
DB	Some or all data is not available because of a fiscal year change	1	Sales (Net) (#12)	1 **PF1	Sales (Net) (#2) (Period Footnote) Comparability Status
DZ	Some or all data is not available because the company has been in operation less than one year or presents more than or less than 12 months of data in their statements. If presented, data represents either 9 – 11 months or 13 – 15 months of information	1	Sales (Net) (#12)	1 **PF1	Sales (Net) (#2) (Period Footnote) Comparability Status
EA	Debt commitments include interest on capitalized leases	24	Debt – Maturing in 2 nd Year (#91) Debt – Maturing in 3 rd Year (#92) Debt – Maturing in 4 th Year (#93) Debt – Maturing in 5 th Year (#94)		

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
ER	Does not reflect an exact amount	*1 *4 5 *11 *12 *13 15 *16	Operating Income After Depreciation (#178) Depreciation, Depletion and Amortization (Accumulated) (#196) Depreciation and Amortization (#14) Debt – Consolidated Subsidiary (#329) Debt – Finance Subsidiary (#328) Contingent Guarantees – Liabilities (#327) Depreciation, Depletion and Amortization (Accumulated) (Balance Sheet) (#196) (<i>Calculation: Property, Plant and Equipment – Total (Gross) minus Property, Plant and Equipment – Total (Net) (#7 - #8)</i>) Earnings per Share from Operations (#233)	2 22 24	Depreciation and Amortization (#5) Depreciation, Depletion and Amortization (Accumulated) (Balance Sheet) (#41) Earnings per Share from Operations (#177)
ES	Includes current portion of Long-Term Debt	20	Long-Term Debt – Total (#9)	13	Long-Term Debt – Total (#51)
ET	Includes dividends in arrears	26	Preferred Stock – Liquidating Value (#10) Preferred Stock – Redemption Value (#56)		
FA	Combination of AA and BA	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FB	Combination of AA and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FC	Combination of AA and BC	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FD	Combination of AB and BA	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FE	Combination of AB and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FF	Combination of AB and BC	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FG	Combination of AC and BA	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FH	Combination of AC and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FI	Combination of AC and BD	2	Cost of Goods Sold (#41)	8	Cost of Goods Sold (#30)
FJ	Combination of AC and BC	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FK	Combination of AC and BS	1	Sales (Net) (#12)	1	Sales (Net) (#2)

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
FL	Combination of AZ and BS	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FP	Combination of AC and BH	9	Income Taxes – Total (#16)	3	Income Taxes – Total (#6)
FW	Combination of AR and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FX	Combination of AZ and BA	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FY	Combination of AZ and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FZ	Combination of AZ and BC	1	Sales (Net) (#12)	1	Sales (Net) (#2)
GA	S&P estimate (beginning with 1973, we no longer estimates interest expense)	6	Interest Expense (#15)	7	Interest Expense (#22)
GB	Certain classifications such as Current Assets, Current Liabilities and Debt Due in One Year are estimated by S&P since the company reports an unclassified Balance Sheet	27	Assets – Total/Liabilities and Stockholder's Equity – Total (#6)	9	Assets – Total/Liabilities and Stockholder's Equity – Total (#44)
GI	Combination of AC and GP	10	Income Before Extraordinary Items (#18) Net Income (Loss) (#172)	4	Income Before Extraordinary Items (#8) Net Income (Loss) (#69)
GL	Combination of GB and TL	27	Assets – Total/Liabilities and Stockholder's Equity – Total (#6)	9	Assets – Total/Liabilities and Stockholder's Equity – Total (#44)
GP	Some or all data is pro forma	10	Income Before Extraordinary Items (#18) Net Income (Loss) (#172)	4	Income Before Extraordinary Items (#8) Net Income (Loss) (#69)
GQ	Implied rating	*15	S&P Long-Term Domestic Issuer Credit Rating – Historical (#280)	**PF3	(Period Footnote) S&P Long-Term Domestic Issuer Credit Rating

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
IB	Combination of IC and ID	*3 19	Debt – Senior Convertible (#188) Debt – Convertible (#79) Debt – Subordinated (#80) Debt – Notes (#81) Debt – Debentures (#82) Long-Term Debt – Other (#83) Debt Capitalized Lease Obligations (#84) Long-Term Debt – Tied to Prime (#148) Debt – Subordinated Convertible (#154)		
IC	Components of Long-Term Debt include current portion	*3 19	Debt – Senior Convertible (#188) Debt – Convertible (#79) Debt – Subordinated (#80) Debt – Notes (#81) Debt – Debentures (#82) Long-Term Debt – Other (#83) Debt Capitalized Lease Obligations (#84) Long-Term Debt – Tied to Prime (#148) Debt – Subordinated Convertible (#154)		
ID	Components of Long-Term Debt and Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt	*3 19	Debt – Senior Convertible (#188) Debt – Convertible (#79) Debt – Subordinated (#80) Debt – Notes (#81) Debt – Debentures (#82) Long-Term Debt – Other (#83) Debt Capitalized Lease Obligations (#84) Long-Term Debt – Tied to Prime (#148) Debt – Subordinated Convertible (#154)		
IE	Includes significant (10% or more) seasonal or part-time employees	25	Employees (#29)		
IK	Includes foreign plans as reported by the company or as calculated by S&P	*8 *9	Pension – Prepaid/Accrued Cost (#290) Pension – Prepaid/Accrued Cost (Underfunded) (#300)		

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
JD	Reflects adjustments for stock splits or dividends	*5 28 29	Capital Surplus (#210) Common Stock (#85) Retained Earnings (#36)	14 15 16	Common Stock (#56) Capital Surplus (#57) Retained Earnings (#58)
JG	Combination of GB and JR			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
JJ	The sum of Pretax Income – Domestic and Pretax Income – Foreign differs from the sum of pretax income on the Income Statement	*7	Pretax Income – Domestic (#272) Pretax Income – Foreign (#273)		
JN	Recapitalization of Common Stock is reflected in both the Adjustment Factor(Cumulative) Ex-Date and the Adjustment Factor (Cumulative) Payable Date	28	Common Stock (#85)	14	Common Stock (#56)
JP	Recapitalization of Common Stock is not reflected in either the Adjustment Factor(Cumulative) Ex-Date or the Adjustment Factor (Cumulative) Payable Date	28	Common Stock (#85)	14	Common Stock (#56)
JQ	Report date differs from Balance Sheet date			19	Common Shares Outstanding (#61)
JR	Income Statement data not comparable to Balance Sheet data due to restatement			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
JW	Combination of AY, GB, and JR			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
JX	Combination of JD and JP	28	Common Stock (#85)	14	Common Stock (#56)
JY	Combination of AY and JR			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
JZ	Combination of JD and JN	28	Common Stock (#85)	14	Common Stock (#56)
KA	Combination of BA and CA			1	Sales (Net) (#2)
KB	Combination of BA and CB			1	Sales (Net) (#2)
KC	Combination of BA and CC			1	Sales (Net) (#2)

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
KD	Combination of BB and CA			1	Sales (Net) (#2)
KE	Combination of BB and CB			1	Sales (Net) (#2)
KF	Combination of BB and CC			1	Sales (Net) (#2)
KG	Combination of BC and CA			1	Sales (Net) (#2)
KH	Combination of BC and CB			1	Sales (Net) (#2)
KJ	Combination of BC and CC			1	Sales (Net) (#2)
KL	Combination of BA and CE			1	Sales (Net) (#2)
KM	Combination of BA and CF			1	Sales (Net) (#2)
KN	Combination of BA and CG			1	Sales (Net) (#2)
KO	Combination of BB and CE			1	Sales (Net) (#2)
KP	Combination of BB and CF			1	Sales (Net) (#2)
KR	Combination of BB and CG			1	Sales (Net) (#2)
KS	Combination of BC and CE			1	Sales (Net) (#2)
KT	Combination of BC and CF			1	Sales (Net) (#2)
KU	Combination of BC and CG			1	Sales (Net) (#2)
LL	Combination of AC and TE	18	Equity in Earnings (#55)		
LO	Combination of JD and TO	28	Common Stock (#85)	14	Common Stock (#56)
LR	Combination of AC and ER	*1	Operating Income After Depreciation (#178)	2	Depreciation and Amortization (#5)
		5	Depreciation and Amortization (#14)		
NB	Combination of BJ and NC	12	Earnings per Share (Basic) – Excluding Extraordinary Items (#58) Earnings per Share (Basic) – Including Extraordinary Items (#53)		
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports	12	Earnings per Share (Basic) – Excluding Extraordinary Items (#58) Earnings per Share (Basic) – Including Extraordinary Items (#53)	6	Earnings per Share (Basic) – Including Extraordinary Items (#11) Earnings per Share (Basic) – Excluding Extraordinary Items (#19)
		*16	Earnings per Share from Operations (Basic) (#233)	24	Earnings per Share from Operations (#177)

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
NL	Combination of NC and QL			6	Earnings per Share (Basic) – Including Extraordinary Items (#11) Earnings per Share (Basic) – Excluding Extraordinary Items (#19)
NQ	Combination of NC and QJ	12	Earnings per Share (Basic) – Excluding Extraordinary Items (#58) Earnings per Share (Basic) – Including Extraordinary Items (#53)	6	Earnings per Share (Basic) – Including Extraordinary Items (#11) Earnings per Share (Basic) – Excluding Extraordinary Items (#19)
NR	Statutory rate used in calculation	*16	Earnings per Share from Operations (Basic) (#233)	24	Earnings per Share from Operations (Basic) (#177)
NS	Combination of NC and RA	12	Earnings per Share (Basic) – Excluding Extraordinary Items (#58) Earnings per Share (Basic) – Including Extraordinary Items (#53)		
QA	Net of either interest income, interest capitalized or both	6	Interest Expense (#15)	7	Interest Expense (#22)
QB	Net of current year's sales, retirements, and/or disposals of Property, Plant and Equipment	13	Capital Expenditures (Statement of Cash Flows) (#128)	21	Capital Expenditures (#90)
QE	Net of eliminations	*11 *12	Debt – Consolidated Subsidiary (#329) Debt – Finance Subsidiary (#328)		
QH	Net of Rental Income	4 14	Rental Expense (#47) Rental Commitments – Minimum – First Year (#96) Rental Commitments – Minimum – Second Year (#164) Rental Commitment s– Minimum – Third Year (#165) Rental Commitments – Minimum – Fourth Year (#166) Rental Commitments – Minimum – Fifth Year (#167)		

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
QI	Combination of ER and QE	*11 *12	Debt – Consolidated Subsidiary (#329) Debt – Finance Subsidiary (#328)		
QJ	Earnings per Share is based on the effect of common stock equivalents	12	Earnings per Share (Basic) – Including Extraordinary Items (#53) Earnings per Share (Basic) – Excluding Extraordinary Items (#58)	6	Earnings per Share (Basic) – Including Extraordinary Items (#11) Earnings per Share (Basic) – Excluding Extraordinary Items (#19)
QL	Earnings per Share is net of all dilution as the company reports only fully diluted earnings per share			6	Earnings per Share (Basic) – Including Extraordinary Items (#11) Earnings per Share (Basic) – Excluding Extraordinary Items (#19)
QT	Reflects an accounting change to conform with SFAS #21 (net of discount or premium) effective October 1971	20	Long-Term Debt – Total (#9)		
RA	Combination of BJ and QJ	12	Earnings per Share (Basic) – Including Extraordinary Items (#53) Earnings per Share (Basic) – Excluding Extraordinary Items (#58)		
RC	Combination of NC and NR	*16	Earnings per Share from Operations (#233)	24	Earnings per Share from Operations (#177)
RD	Combination of NC and ER	*16	Earnings per Share from Operations (#233)	24	Earnings per Share from Operations (#177)
RE	Combination of NR and ER	*16	Earnings per Share from Operations (#233)	24	Earnings per Share from Operations (#177)
RF	Combination of NC, ER, and NR	*16	Earnings per Share from Operations (#233)	24	Earnings per Share from Operations (#177)
RH	Combination of BR and QH	4	Rental Expense (#47)		
RO	Combination of reverse purchase method and pooling of interest method acquisition	*2	Acquisition – Sales Contribution (#249)		
RP	Reverse purchase method acquisition	*2	Acquisition – Sales Contribution (#249)		
RU	Combination of reverse purchase method and purchase method acquisition	*2	Acquisition – Sales Contribution (#249)		
RW	Combination of AE and RP	*2	Acquisition – Sales Contribution (#249)		

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
TA	Computed using amortized method or cost reduction basis method	8	Investment Tax Credit (Income Account) (#51)		
TB	Combination of TC and TS	*4	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (<i>Calculation: Property, Plant, and Equipment – Total (Gross) minus Property, Plant, and Equipment – Total (Net) (#7 - #8)</i>)		
TC	Computed using either the accelerated method or the units of production method (declining balance, sum-of-the-year's digits or gross revenue)	*4	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (<i>Calculation: Property, Plant, and Equipment – Total (Gross) minus Property, Plant, and Equipment – Total (Net) (#7 - #8)</i>)		
TE	Equity is reported after taxes (used only when the majority of the equity figure is reported after taxes)	18	Equity in Earnings (#55)		
TF	Computed using flow through method	8	Investment Tax Credit (#51)		
TG	Company uses successful efforts method of accounting	31	Property, Plant, and Equipment – Total (Net) (#8)		
TH	Company uses full cost method of accounting	31	Property, Plant, and Equipment – Total (Net) (#8)		

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
TL	Company in bankruptcy or liquidation	27	Assets – Total/Liabilities and Stockholders' Equity – Total (#6)	9 **PF2	Assets – Total/Liabilities and Stockholders' Equity Total (#44) (Period Footnote) Company Status Alert
TN	Federal, Foreign, State and Other Incomes Taxes are not classified by current and deferred	7	Income Taxes – Federal (#63) Income Taxes – Foreign (#64) Income Taxes – Other (#211) Income Taxes – State (#173)		
TO	Reflects leveraged buyouts	28	Common Stock (#85)	14 **PF2	Common Stock (#56) (Period Footnote) Company Status Alert
TR	Company uses retirement method to account for common treasury stock	*10	Treasury Stock (Dollar Amount) – Common (#226)		
TS	Computed using straight line method	*4 15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (<i>Calculation: Property, Plant, and Equipment – Total (Gross) minus Property, Plant, and Equipment – Total (Net) (#7 - #8)</i>)		

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
TU	Combination of ER and TB	*4	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (<i>Calculation: Property, Plant, and Equipment – Total (Gross) minus Property, Plant, and Equipment – Total (Net) (#7 - #8)</i>)		
TV	Combination of ER and TC	*4	Depreciation, Depletion, and Amortization(Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (<i>Calculation: Property, Plant, and Equipment – Total (Gross) minus Property, Plant, and Equipment – Total (Net) (#7 - #8)</i>)		
TX	Combination of ER and TS	*4	Depreciation, Depletion, and Amortization(Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (<i>Calculation: Property, Plant, and Equipment – Total (Gross) minus Property, Plant, and Equipment – Total (Net) (#7 - #8)</i>)		
TY	SFAS #106 transition obligation amortized	*14	Accounting Changes – Cumulative Effect (#183)	23	Accounting Changes – Cumulative Effect (#117)
TZ	SFAS #106 transition obligation not amortized	*14	Accounting Changes – Cumulative Effect (#183)	23	Accounting Changes – Cumulative Effect (#117)
UB	Combination of UG and GB, UG and JG or UG and JR	27	Assets – Total/Liabilities and Stockholders' Equity - Total (#6)	9	Assets – Total/Liabilities and Stockholders' Equity - Total (#44)

Footnote Code	Footnote Description	Annual Slot#	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
UG	Non-US Company; data collected in US GAAP	27	Assets – Total/Liabilities and Stockholders' Equity - Total (#6)	9	Assets – Total/Liabilities and Stockholders' Equity - Total (#44)
US	The company reports in U.S. Dollars (Canadian File)	10	Income Before Extraordinary Items (#18) Net Income (Loss) (#172)	4	Income Before Extraordinary Items (#8) Net Income (Loss) (#69)
WA	Combination of AC and QA	6	Interest Expense (#15)	7	Interest Expense (#22)
WG	Combination of AY and GB			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
XB	Excludes employee benefits	22	Labor and Related Expense (#42)		
XN	Excludes either short-term borrowings (notes are presented with accounts payable) or current portion of long-term debt			10	Debt in Current Liabilities (#45)

Compustat Business Information – Segment Item Value File Footnotes (by Code)

Footnote Code	Footnote Description	Footnote Slot #	Data Item Being Footnoted	Data Item Mnemonic
BA	Includes excise taxes	1	Sales – Net Footnote	SALEF
BB	Includes other income	1	Sales – Net Footnote	SALEF
BG	Includes engineering expense (<i>no longer collected after February 7, 2000</i>)	6	Research and Development – Company Sponsored	RDF
BS	Combination of BA and BB	1	Sales – Net Footnote	SALEF
CH	Includes acquisition amounts (<i>no longer collected after February 7, 2000</i>)	3	Capital Expenditures	CAPXF
DB	Some or all data is not available due to a fiscal year change (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF
DZ	Less than one year of data (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF
EN	Includes inter-company sales	1	Sales – Net Footnote	SALEF
GP	Some or all data is pro forma (<i>no longer collected after February 7, 2000</i>)	2	Operating Profit (Loss)	OPSF
GR	Combination of GP and MB (<i>no longer collected after February 7, 2000</i>)	2	Operating Profit (Loss)	OPSF
GS	Combination of GP and MA (<i>no longer collected after February 7, 2000</i>)	2	Operating Profit (Loss)	OPSF
HG	Excludes other operating income (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF
HH	Includes unconsolidated subsidiaries	1	Sales – Net Footnote	SALEF
HK	Unaudited data (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF
LD	Includes significant seasonal or part-time employees (<i>no longer collected after February 7, 2000</i>)	5	Employees	EMPF

Footnote Code	Footnote Description	Footnote Slot #	Data Item Being Footnoted	Data Item Mnemonic
MA	Net of income taxes (<i>no longer collected after February 7, 2000</i>)	2	Operating Profit (Loss)	SDATA (2)
MB	Pretax income (<i>no longer collected after February 7, 2000</i>)	2	Operating Profit (Loss)	SDATA (2)
MC	Sales to the Domestic Government represents an aggregate of all industry segments	3	Sales to Principal Customer	CSCALE (1)
MD	Sales to Foreign Governments represents an aggregate of all industry segments	3	Sales to Principal Customer	CSCALE (1)
ME	Sales to Principal Customer represents an aggregate of all industry segments	3	Sales to Principal Customer	CSCALE (1)
MF	Combination of MC and MD	3	Sales to Principal Customer	CSCALE (1)
MG	Combination of MC and ME	3	Sales to Principal Customer	CSCALE (1)
MH	Combination of MD and ME	3	Sales to Principal Customer	CSCALE (1)
MI	Combination of MC, MD, and ME	3	Sales to Principal Customer	CSCALE (1)
QB	Net of current year's retirements and disposals (<i>no longer collected after February 7, 2000</i>)	3	Capital Expenditures	CAPXF
TE	Equity reported after taxes (<i>no longer collected after February 7, 2000</i>)	4	Equity in Earnings	EQEARNF
UA	Combination of EN and BA	1	Sales – Net Footnote	SALEF
UB	Combination of BB and EN (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF
YA	Combination of HK and BB (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF
YB	Combination of HK and HG (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF
YC	Combination of HK and EN (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF

Footnote Code	Footnote Description	Footnote Slot #	Data Item Being Footnoted	Data Item Mnemonic
YD	Combination of HK and BA (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF
YE	Combination of HK and BS (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF
YF	Combination of HK and UA (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF
YG	Combination of HK and UB (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net Footnote	SALEF

Prices, Dividends, and Earnings (PDE) Footnotes (by Code)

Footnote Code	Footnote Description	Data Item Being Footnoted	Data Item Mnemonic
GA	Standard & Poor's Estimate	Dividends per Share by Ex-Date	DIV
IP	Includes declared dividends having an option to be paid in shares	Dividends per Share by Ex-Date	DIV
IQ	Includes extra, special, or bonus dividend	Dividends per Share by Ex-Date	DIV
IR	Includes a liquidating dividend	Dividends per Share by Ex-Date	DIV
JH	Reflects a distribution of stock in another issue of the same company	Adjustment Factor (Raw) by Ex-Date	RAWADJ
JI	Stock distribution in an issue of another company, such as a spin-off	Comparability Status (Footnote Only)	CSTATF
JN	Reflects recapitalization	Adjustment Factor (Raw) by Ex-Date	RAWADJ
JP	Reflects recapitalization. The adjustment factor does not reflect the complete transaction.	Adjustment Factor (Raw) by Ex-Date	RAWADJ
JS	Reflects a distribution of stock from another issue of the same company	Adjustment Factor (Raw) by Ex-Date	RAWADJ
JT	Combination of JH and JN or JP	Adjustment Factor (Raw) by Ex-Date	RAWADJ
JV	Combination of JH and JS	Adjustment Factor (Raw) by Ex-Date	RAWADJ
NF	Combination of IP and IQ	Dividends per Share by Ex-Date	DIV
NI	Combination of GA and IQ	Dividends per Share by Ex-Date	DIV
NM	Combination of GA and IP	Dividends per Share by Ex-Date	DIV
NN	Combination of GA, IP, and IQ	Dividends per Share by Ex-Date	DIV
OP	Omit dividend	Dividends per Share by Ex-Date	DIV
TT	Trading has been suspended	Issue Status Alert (Footnote Only)	ISALRTF

Combined Data Items

7

Combined Data Items	i
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<i>Combined Annual Data Items by Number</i>	<i>2</i>
<i>Combined Quarterly Data Items by Number</i>	<i>9</i>
<i>Combined Compustat Business Information – Segment Item Value File Items</i>	<i>13</i>

In this chapter ...

A **Combined Figure** data code indicates that a data item is combined into another data item (as reported by the company).

It is useful to know which items may be combined when doing calculations involving these items, as illustrated by the following:

- Sales (Restated); Data Item #117 *minus*
Cost of Goods Sold (Restated); Data Item #131 *minus*
Selling, General, and Administrative Expense (Restated); Data Item #132 *equals*
Operating Income Before Depreciation (Restated)

If Selling, General, and Administrative Expense (Restated) is a combined figure, it is included in Cost of Goods Sold (Restated). Therefore, the correct result for this calculation is:

- Sales (Restated); Data Item #117 *minus*
Cost of Goods Sold (Restated); Data Item #131 *equals*
Operating Income Before Depreciation (Restated)

The following tables indicate the items on the annual and quarterly files which could contain a Combined Figure data code and the item or items with which they can be combined. Those data items flagged with an asterisk (*) are combined with the indicated item on an unclassified Balance Sheet.

Combined Annual Data Items by Number

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name
2	Receivables – Total	32 Investments and Advances – Other
3	Inventories – Total	*8 Property, Plant, and Equipment – Total (Net) 68 Current Assets – Other *69 Assets – Other 195 Current Assets – Other – Excluding Prepaid Expense 205 Assets – Other Excluding Deferred Charges
9	Long-Term Debt – Total	75 Liabilities – Other
14	Depreciation and Amortization	41 Cost of Goods Sold 189 Selling, General, and Administrative Expense
15	Interest Expense	61 Nonoperating Income (Expense) 189 Selling, General, and Administrative Expense 190 Nonoperating Income (Expense) – Excluding Interest Income
17	Special Items	41 Cost of Goods Sold 61 Nonoperating Income (Expense) 189 Selling, General, and Administrative Expense 190 Nonoperating Income (Expense) – Excluding Interest Income
31	Investments and Advances – Equity Method	32 Investments and Advances – Other 69 Assets – Other 205 Assets – Other – Excluding Deferred Charges
32	Investments and Advances – Other	31 Investments and Advances – Equity Method 69 Assets – Other 205 Assets – Other – Excluding Deferred Charges
33	Intangibles	69 Assets – Other 205 Assets – Other – Excluding Deferred Charges
38	Minority Interest (Balance Sheet)	75 Liabilities – Other 175 Preferred Stock – Redeemable
44	Debt – Due in One Year	*9 Long-Term Debt – Total 34 Debt in Current Liabilities 206 Notes Payable

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
49	Minority Interest (Income Account)	61 189 190	Nonoperating Income (Expense) Selling, General, and Administrative Expense Nonoperating Income (Expense) – Excluding Interest Income
62	Interest Income	12 15 61 190	Sales (Net) Interest Expense Nonoperating Income (Expense) Nonoperating Income (Expense) Excluding Interest Income
66	Discontinued Operations	48 192	Extraordinary Items and Discontinued Operations Extraordinary Items
70	Accounts Payable	72 207	Current Liabilities – Other Current Liabilities – Other – Excluding Accrued Expense
71	Income Taxes Payable	70 72 153 207	Accounts Payable Current Liabilities – Other Accrued Expense Current Liabilities – Other – Excluding Accrued Expense
73	Property, Plant, and Equipment – Construction in Progress (Net)	155 156 157 158 159	Property, Plant, and Equipment – Buildings (Net) Property, Plant, and Equipment – Machinery and Equipment (Net) Property, Plant, and Equipment – Natural Resources (Net) Property, Plant, and Equipment – Land and Improvements (Net) Property, Plant, and Equipment – Leases (Net)
74	Deferred Taxes (Balance Sheet)	75	Liabilities – Other
80	Debt – Subordinated	81 82 83	Debt – Notes Debt – Debentures Long-Term Debt – Other
82	Debt – Debentures	79 80 81 83	Debt – Convertible Debt – Subordinated Debt – Notes Long-Term Debt – Other
84	Debt – Capitalized Lease Obligations	79 80 81 82 83 154 188	Debt – Convertible Debt – Subordinated Debt – Notes Debt – Debentures Long-Term Debt – Other Debt – Subordinated Convertible Debt – Senior Convertible
106	Equity in Net Loss (Earnings) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
107	Sale of Property, Plant, and Equipment (Statement of Cash Flows)	128	Capital Expenditures (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
108	Sale of Common and Preferred Stock (Statement of Cash Flows)	115	Purchase of Common and Preferred Stock (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
109	Sale of Investments (Statement of Cash Flows)	113	Increase in Investments (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
111	Long-Term Debt – Issuance (Statement of Cash Flows)	114	Long-Term Debt – Reduction (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
113	Increase in Investments (Statement of Cash Flows)	109	Sale of Investments (Statement of Cash Flows)
		217	Funds from Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
114	Long-Term Debt – Reduction (Statement of Cash Flows)	111	Long-Term Debt – Issuance (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
115	Purchase of Common and Preferred Stock (Statement of Cash Flows)	108	Sale of Common and Preferred Stock (Statement of Cash Flows)
		217	Funds from Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
124	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
125	Depreciation and Amortization (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
126	Deferred Taxes (Statement of Cash Flows)	217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
127	Cash Dividends (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
128	Capital Expenditures (Statement of Cash Flows)	107	Sale of Property, Plant, and Equipment (Statement of Cash Flows)
		217	Funds From Operations – Other (Statement of Cash Flows)
		218	Sources of Funds – Other (Statement of Changes)
		219	Uses of Funds – Other (Statement of Changes)
129	Acquisitions (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows	
132	Selling, General, and Administrative Expense (Restated)	131	Cost of Goods Sold (Restated)
133	Depreciation and Amortization (Restated)	131	Cost of Goods Sold (Restated)
		132	Selling, General, and Administrative Expense (Restated)
134	Interest Expense (Restated)	224	Nonoperating Income (Expense) (Restated)
		132	Selling, General, and

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
		Administrative Expense (Restated)	
147	Interest Capitalized	15	Interest Expense
		61	Nonoperating Income (Expense)
151	Receivables – Trade	2	Receivables – Total
		194	Receivables – Current – Other
152	Deferred Charges	69	Assets – Other
153	Accrued Expense	70	Accounts Payable
		72	Current Liabilities – Other
154	Debt – Subordinated Convertible	79	Debt – Convertible
		188	Debt – Senior Convertible
156	Property, Plant, and Equipment – Machinery and Equipment (Net)	155	Property, Plant, and Equipment – Buildings (Net)
157	Property, Plant, and Equipment – Natural Resources (Net)	158	Property, Plant, and Equipment – Land and Improvements (Net)
159	Property, Plant, and Equipment – Leases (Net)	73	Property, Plant, and Equipment – Construction in Progress (Net)
		155	Property, Plant, and Equipment – Buildings (Net)
		156	Property, Plant, and Equipment – Machinery and Equipment (Net)
		157	Property, Plant, and Equipment – Natural Resources (Net)
		158	Property, Plant, and Equipment – Land and Improvements (Net)
160	Prepaid Expense	68	Current Assets – Other
		*69	Assets – Other
		195	Current Assets – Other – Excluding Prepaid Expense
		205	Assets – Other – Excluding Deferred Charges
161	Income Tax Refund	2	Receivables – Total
		68	Current Assets – Other
		194	Receivables – Current – Other
		195	Current Assets – Other – Excluding Prepaid Expense
163	Rental Income	47	Rental Expense
		61	Nonoperating Income (Expense)
		190	Nonoperating Income (Expense) Excluding Interest Income
174	Depletion Expense (Schedule VI)	103	Depreciation Expense (Schedule VI)
188	Debt – Senior Convertible	154	Debt – Subordinated Convertible
189	Selling, General, and Administrative Expense	41	Cost of Goods Sold
193	Short-Term Investments	1	Cash and Short-Term Investments
		162	Cash
194	Receivables – Current – Other	*32	Investments and Advances – Other

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
208	Investment Tax Credit (Balance Sheet)	74	Deferred Taxes (Balance Sheet)
238	Marketable Securities Adjustment (Balance Sheet)	36	Retained Earnings
252	Depreciation (Accumulated) – Natural Resources	251	Depreciation (Accumulated) – Land and Improvements
254	Depreciation (Accumulated) – Machinery and Equipment	253	Depreciation (Accumulated) – Buildings
255	Depreciation (Accumulated) – Leases	251	Depreciation (Accumulated) – Land and Improvements
		252	Depreciation (Accumulated) – Natural Resources
		253	Depreciation (Accumulated) – Buildings
		254	Depreciation (Accumulated) – Machinery and Equipment
		256	Depreciation (Accumulated) – Construction in Progress
256	Depreciation (Accumulated) – Construction in Progress	251	Depreciation (Accumulated) – Land and Improvements
		252	Depreciation (Accumulated) – Natural Resources
		253	Depreciation (Accumulated) – Buildings
		254	Depreciation (Accumulated) – Machinery and Equipment
		255	Depreciation (Accumulated) – Leases
261	Property, Plant, and Equipment – Natural Resources at Cost	260	Property, Plant, and Equipment – Land and Improvements at Cost
264	Property, Plant, and Equipment – Machinery and Equipment at Cost	263	Property, Plant, and Equipment – Buildings at Cost
265	Property, Plant, and Equipment – Leases at Cost	260	Property, Plant, and Equipment – Land and Improvements at Cost
		261	Property, Plant, and Equipment – Natural Resources at Cost
		263	Property, Plant, and Equipment – Buildings at Cost
		264	Property, Plant, and Equipment – Machinery and Equipment at Cost
		266	Property, Plant, and Equipment – Construction in Progress at Cost
266	Property, Plant, and Equipment – Construction in Progress at Cost	260	Property, Plant, and Equipment – Land and Improvements at Cost
		261	Property, Plant, and Equipment – Natural Resources at Cost
		263	Property, Plant, and Equipment – Buildings at Cost
		264	Property, Plant, and Equipment – Machinery and Equipment at Cost

Combined Data Item Number and Name	Data Item(s) Combined with Number and Name
	265 Property, Plant, and Equipment – Leases at Cost
274 Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
301 Changes in Current Debt (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
302 Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
303 Inventory – Decrease (Increase) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
304 Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
305 Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
307 Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
308 Operating Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
309 Short-Term Investments – Change (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
310 Investing Activities – Other (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
311 Investing Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
312 Financing Activities – Other (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
313 Financing Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
314 Exchange Rate Effect (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
315 Interest Paid – Net (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
317 Income Taxes Paid (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows

Combined Quarterly Data Items by Number

Combined Data Item Number and Name	Data Item(s) Combined with Number and Name		
1 Selling, General, and Administrative Expense	30	Cost of Goods Sold	
3 Minority Interest (Income Account)	1	Selling, General, and Administrative Expense	
	30	Cost of Goods Sold	
	31	Nonoperating Income (Expense)	
5 Depreciation and Amortization	1	Selling, General, and Administrative Expense	
	30	Cost of Goods Sold	
22 Interest Expense	1	Selling, General, and Administrative Expense	
	30	Cost of Goods Sold	
	31	Nonoperating Income (Expense)	
32 Special Items	1	Selling, General, and Administrative Expense	
	2	Sales (Net)	
	30	Cost of Goods Sold	
	31	Nonoperating Income (Expense)	
33 Discontinued Operations	26	Extraordinary Items and Discontinued Operations	
36 Cash and Short-Term Investments	39	Current Assets – Other	
37 Receivables – Total	39	Current Assets – Other	
	*43	Assets – Other	
38 Inventories – Total	39	Current Assets – Other	
	*42	Property, Plant, and Equipment – Total (Net)	
	*43	Assets – Other	
42 Property, Plant, and Equipment – Total (Net)	43	Assets – Other	
45 Debt in Current Liabilities	46	Accounts Payable	
	48	Current Liabilities – Other	
	*51	Long-Term Debt – Total	
46 Accounts Payable	48	Current Liabilities – Other	
47 Income Taxes Payable	46	Accounts Payable	
	48	Current Liabilities – Other	
51 Long-Term Debt – Total	50	Liabilities – Other	
52 Deferred Taxes and Investment Tax Credit (Balance Sheet)	*47	Income Taxes Payable	
	50	Liabilities – Other	
53 Minority Interest (Balance Sheet)	50	Liabilities – Other	
	71	Preferred Stock – Redeemable	
57 Capital Surplus	56	Common Stock	

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
71	Preferred Stock – Redeemable	50 53	Liabilities – Other Minority Interest (Balance Sheet)
73	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)	87 95	Sources of Funds – Other (Statement of Changes) Uses of Funds – Other (Statement of Changes)
74	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	73	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)
75	Changes in Current Debt (Statement of Cash Flows)	73	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)
77	Depreciation and Amortization(Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
78	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
79	Deferred Taxes (Statement of Cash Flows)	81 87 95	Funds From Operations – Other (Statement of Cash Flows) Sources of Funds – Other (Statement of Changes) Uses of Funds – Other (Statement of Changes)
80	Equity in Net Loss (Earnings) (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
83	Sale of Property, Plant, and Equipment (Statement of Cash Flows)	81 87 90 95	Funds From Operations – Other (Statement of Cash Flows) Sources of Funds – Other (Statement of Changes) Capital Expenditures (Statement of Cash Flows) Uses of Funds – Other (Statement of Changes)
84	Sale of Common and Preferred Stock (Statement of Cash Flows)	81 87 91 95	Funds From Operations – Other (Statement of Cash Flows) Sources of Funds – Other (Statement of Changes) Increase in Investments (Statement of Cash Flows) Uses of Funds – Other (Statement of Changes)

Combined Data Item Number and Name		Data Item(s) Combined with Number and Name	
85	Sale of Investments (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		91	Increase in Investments (Statement of Cash Flows)
		95	Uses of Funds – Other (Statement of Changes)
86	Long-Term Debt Issuance (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		92	Long-Term Debt – Reduction (Statement of Cash Flows)
		95	Uses of Funds – Other (Statement of Changes)
89	Cash Dividends (Statement of Cash Flows)		This item may be combined with another item on the Statement of Cash Flows
90	Capital Expenditures (Statement of Cash Flows)	81	Funds from Operations – Other (Statement of Cash Flows)
		83	Sale of Property, Plant, and Equipment (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		95	Uses of Funds – Other (Statement of Changes)
91	Increase in Investments (Statement of Cash Flows)	81	Funds from Operations – Other (Statement of Cash Flows)
		85	Sale of Investments (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		95	Uses of Funds – Other (Statement of Changes)
92	Long-Term Debt – Reduction (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		86	Long-Term Debt – Issuance (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		95	Uses of Funds – Other (Statement of Changes)
93	Purchase of Common and Preferred Stock (Statement of Cash Flows)	81	Funds From Operations – Other (Statement of Cash Flows)
		84	Sale of Common and Preferred Stock (Statement of Cash Flows)
		87	Sources of Funds – Other (Statement of Changes)
		95	Uses of Funds – Other (Statement of Changes)

Combined Data Item Number and Name	Data Item(s) Combined with Number and Name
94 Acquisitions (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
102 Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
103 Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
104 Inventory – Decrease (Increase) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
105 Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
106 Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
107 Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
108 Operating Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
109 Short-Term Investments – Change (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
110 Investing Activities – Other (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
111 Investing Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
112 Financing Activities – Other (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
113 Financing Activities – Net Cash Flow (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
114 Exchange Rate Effect (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
115 Interest Paid – Net (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows
116 Income Taxes Paid (Statement of Cash Flows)	This item may be combined with another item on the Statement of Cash Flows

Combined Compustat Business Information – Segment Item Value File Items

The following data item(s) on the Business Information – Segment Item Value File can contain a **Combined Figure** data code when a specific amount can not be allocated to that data item :

Data Item Mnemonic and Name	
CAPX	Capital Expenditures
DP	Depreciation & Amortization
EMP	Employees
EQEARN	Equity in Earnings – Unconsolidated Subsidiary
EXPORT	Export Sales
AT	Identifiable/Total Assets
IB	Income Before Extraordinary Items
INVEQ	Investments & Advances - Equity
NI	Net Income (Loss)
OIAD	Operating Income After Depreciation
OIBD	Operating Income Before Depreciation
OPS	Operating Profit
OBKLG	Order Backlog
PI	Pretax Income
RD	Research & Development Expense
SALE	Sales – Net

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This chapter contains a variety of supplemental information including lists of annual and quarterly Compustat North America data items by number and S&P Industry Indexes.

Availability of Market Index Data

The following chart indicates the availability of data items for Market Index Data. It should be noted that not all Market Index Data begins in 1962. The ✓ indicates that the data item is available.

Ticker	Adjustment Factor	Book Value per Share	Dividends per Share	Annualized Dividend Rate	Earnings per Share	High Price	Low Price	Close Price	Common Shares Traded
American Stock Exchange	I0004	✓			✓	✓	✓		
Amex – Airline Index	XAL	✓			✓	✓	✓		
Amex – Biotechnology Index	I0041	✓			✓	✓	✓		
Amex – Computer Technology	I0042	✓			✓	✓	✓		
Amex – Reduced Value Pharm	I0116				✓	✓	✓		
Banks Composite	I6020	✓	✓	✓	✓	✓	✓	✓	
Brokerage Firms	I6200	✓						✓	
Capital Goods	I0750	✓						✓	
Chemicals Composite	I2899	✓	✓	✓	✓	✓	✓	✓	
Consumer Goods	I0775	✓						✓	
Dow Industrials – 30	I0005	✓	✓	✓	✓	✓	✓	✓	
Dow Transportation – 20	I0006	✓	✓	✓	✓	✓	✓	✓	
Dow Utilities – 15	I0007	✓	✓	✓	✓	✓	✓	✓	
Hambrecht & Quist Computer Software	I0044	✓				✓	✓	✓	
Insurance Composite	I6300	✓	✓	✓	✓	✓	✓	✓	
Ishares Index DJ US Financial	I0072					✓	✓	✓	
Ishares Index DJ US Internet	I0077					✓	✓	✓	
Ishares Index DJ US Tech Sec	I0076					✓	✓	✓	

	Ticker	Adjustment Factor	Book Value per Share	Dividends per Share	Annualized Dividend Rate	Earnings per Share	High Price	Low Price	Close Price	Common Shares Traded
Ishares Index DJ US Telecomm	I0071					✓	✓	✓		
Ishares Index Russell 1000	I0075					✓	✓	✓		
Ishares Index Russell 1000 Growth	I0067					✓	✓	✓		
Ishares Index Russell 1000 Value	I0080					✓	✓	✓		
Ishares Index Russell 2000	I0079					✓	✓	✓		
Ishares Index Russell 3000	I0074					✓	✓	✓		
Ishares Index S&P 500	I0078					✓	✓	✓		
Ishares Index S&P SmallCap 600	I0068					✓	✓	✓		
Ishares Index S&P Barra Growth	I0069					✓	✓	✓		
Ishares Index S&P MidCap 400	I0070					✓	✓	✓		
Ishares Index S&P/Barra Value	I0073					✓	✓	✓		
Miscellaneous	I9998	✓						✓		
Morgan Stanley High Tech 35	I0040	✓								
NASDAQ – Index Composite	I0008	✓				✓	✓	✓		
NASDAQ 100	I0028	✓		✓		✓	✓	✓		
NASDAQ Financial	I0115					✓	✓	✓		
NASDAQ National Market Composite	I0011	✓						✓		
NYSE Composite Index	NYA	✓				✓	✓	✓		
NY Stock Exchange Composite	I0009	✓				✓	✓	✓		
Oil Composite	I1310	✓	✓	✓	✓	✓	✓	✓	✓	
Pharmaceutical Composite	I2839	✓	✓	✓	✓	✓	✓	✓	✓	
Preferred Stocks – Last Trading Wednesday	I0650	✓							✓	
REIT – 500	I0714	✓				✓	✓	✓		
REIT – MID	MI0714	✓				✓	✓	✓		
REIT – SMALL	SI0714	✓				✓	✓	✓		

	Ticker	Adjustment Factor	Book Value per Share	Dividends per Share	Annualized Dividend Rate	Earnings per Share	High Price	Low Price	Close Price	Common Shares Traded
REIT – SUPER	XI0714	✓				✓	✓	✓		
Retail Composite	I5300	✓	✓	✓	✓	✓	✓	✓	✓	
Russell 1000 Growth	I0021	✓				✓	✓	✓		
Russell 1000 Index	I0023	✓				✓	✓	✓		
Russell 2000 Index	I0026	✓				✓	✓	✓		
Russell 3000 Index	I0024	✓				✓	✓	✓		
Russell MidCap	I0022	✓				✓	✓	✓		
S&P 100 – Last Trading Day	I0014	✓	✓	✓	✓	✓	✓	✓	✓	
S&P 100 – Last Trading Wednesday	I0015	✓	✓	✓	✓	✓	✓	✓	✓	
S&P 400/BARRA Growth Index	I0036		✓			✓	✓	✓		
S&P 400/BARRA Value Index	I0037		✓			✓	✓	✓		
S&P 400 CONSUMER DISCRETION.S	CDI.M					✓	✓	✓✓		
S&P 400 CONSUMER STAPLES.S	CST.M					✓	✓	✓		
S&P 400 ENERGY.S	ENE.M					✓	✓	✓		
S&P 400 FINANCIALS.S	FIN.M					✓	✓	✓		
S&P 400 GICS Indices	**	✓	✓	✓				✓		
S&P 400 HEALTH CARE.S	HEA.M					✓	✓	✓		
S&P 400 INDUSTRIALS.S	IND.M					✓	✓	✓		
S&P 400 INFORMATION TECH.S	TEC.M					✓	✓	✓		
S&P 400 MATERIALS.S	MAT.M					✓	✓	✓		
S&P 400 TELECOM SERVICES.S	TEL.M					✓	✓	✓		
S&P 400 UTILITIES.S	UTL.M					✓	✓	✓		
S&P 500 – Last Trading Day	I0003	✓	✓	✓	✓	✓	✓	✓	✓	
S&P 500 – Last Trading Wednesday	I0010	✓	✓	✓	✓	✓	✓	✓	✓	
S&P 500/BARRA Growth Index	I0017	✓	✓						✓	

	Ticker	Adjustment Factor	Book Value per Share	Dividends per Share	Annualized Dividend Rate	Earnings per Share	High Price	Low Price	Close Price	Common Shares Traded
S&P 500/BARRA Value Index	I0018	✓	✓				✓			
S&P 500 CONSUMER DISCRETION.S	CDI.I				✓	✓	✓			
S&P 500 CONSUMER STAPLES.S	CST.I				✓	✓	✓			
S&P 500 ENERGY.S	ENE.I				✓	✓	✓			
S&P 500 FINANCIALS.S	FIN.I				✓	✓	✓			
S&P 500 GICS Indices	**	✓	✓	✓			✓			
S&P 500 HEALTH CARE.S	HEA.I				✓	✓	✓			
S&P 500 INDUSTRIALS.S	IND.I				✓	✓	✓			
S&P 500 INFORMATION TECH.S	TEC.I				✓	✓	✓			
S&P 500 MATERIALS.S	MAT.I				✓	✓	✓			
S&P 500 TELECOM SERVICES.S	TEL.I				✓	✓	✓			
S&P 500 UTILITIES.S	UTL.I				✓	✓	✓			
S&P 600/BARRA Growth Index	I0038	✓			✓	✓	✓	✓		
S&P 600/BARRA Value Index	I0039	✓			✓	✓	✓	✓		
S&P 600 GICS Indices	**	✓	✓	✓			✓			
S&P 900 Index	I0660	✓			✓	✓	✓			
S&P 1000 Index	I0119	✓			✓	✓	✓			
S&P 1500 GICS Indices	**	✓	✓	✓			✓			
S&P 1500 Super Composite	I0020	✓	✓		✓	✓	✓			
S&P Commodity Index	I0117				✓	✓	✓			
S&P Financial Index	I6000	✓	✓	✓	✓	✓		✓		
S&P Indl Invnt GR Credit Index	I0113				✓	✓	✓			
S&P Indl Spec GR Credit Index	I0114				✓	✓	✓			
S&P Industrials – Last Trading Day	I0002	✓	✓	✓	✓	✓	✓	✓	✓	
S&P Industrials – Last Trading Wednesday	I0001	✓	✓	✓	✓	✓	✓	✓	✓	

	Ticker	Adjustment Factor	Book Value per Share	Dividends per Share	Annualized Dividend Rate	Earnings per Share	High Price	Low Price	Close Price	Common Shares Traded
S&P MidCap 400	I0016	✓	✓	✓	✓	✓	✓	✓	✓	
S&P OTC 250 Index – Last Trading Day	I0012					✓	✓	✓		
S&P OTC 250 Index – Last Trading Wednesday	I0013					✓	✓	✓		
S&P REIT Composite	I0027	✓	✓	✓	✓	✓	✓	✓	✓	
S&P Retail Index	RLX	✓				✓	✓	✓		
S&P SmallCap 600	I0019	✓	✓	✓	✓				✓	
S&P Transportation Index	I4000	✓	✓	✓	✓	✓			✓	
S&P Utilities Index	I0491	✓	✓	✓	✓	✓			✓	
Thestreet Com E-Commerce	I0043	✓				✓	✓	✓		
S&P/TSX Composite Index	CI0051	✓	✓	✓	✓	✓	✓	✓	✓	
S&P/TSX 60 Index	CI0029	✓		✓	✓	✓	✓	✓		
S&P/TSX Venture Comp Index	I0118	✓		✓	✓	✓	✓	✓	✓	
TSX 100 Index	CI0066					✓	✓	✓		
TSX 200 Index	CI0067					✓	✓	✓		
Value Line Composite	I0045	✓				✓	✓	✓		
Value Line Industrials	I0046	✓				✓	✓	✓		
Value Line Utilities	I0047	✓				✓	✓	✓		
Webs Index Fd-IOPV Austria	I0049	✓				✓	✓	✓		
Webs Index Fd-IOPV Australia	I0048	✓				✓	✓	✓		
Webs Index Fd-IOPV Belgium	I0066	✓				✓	✓	✓		
Webs Index Fd-IOPV Canada	I0051	✓				✓	✓	✓		
Webs Index Fd-IOPV France	I0052	✓				✓	✓	✓		
Webs Index Fd-IOPV Germany	I0053	✓				✓	✓	✓		
Webs Index Fd-IOPV Hong Kong	I0054	✓				✓	✓	✓		
Webs Index Fd-IOPV Italy	I0055	✓				✓	✓	✓		
Webs Index Fd-IOPV Japan	I0056	✓				✓	✓	✓		

	Ticker	Adjustment Factor	Book Value per Share	Dividends per Share	Annualized Dividend Rate	Earnings per Share	High Price	Low Price	Close Price	Common Shares Traded
Webs Index Fd-IOPV Malaysia	I0057	✓				✓	✓	✓		
Webs Index Fd-IOPV Mexico	I0058	✓				✓	✓	✓		
Webs Index Fd-IOPV Netherland	I0059	✓				✓	✓	✓		
Webs Index Fd-IOPV Singapore	I0061	✓				✓	✓	✓		
Webs Index Fd-IOPV Spain	I0062	✓				✓	✓	✓		
Webs Index Fd-IOPV Sweden	I0063	✓				✓	✓	✓		
Webs Index Fd-IOPV Switzerland	I0064	✓				✓	✓	✓		
Webs Index Fd-IOPV United Kingdom	I0065	✓				✓	✓	✓		
Wilshire 5000 Equity	I0112						✓			

** The S&P 400, 500, 600 and 1500 GICS Indices were created to reflect the Global Industry Classification System (GICS) structure of Economic, Sector, Industry Group and Sub-Industries. Each index will have an extension attached to its ticker symbol that designates which level in the GICS hierarchy it belongs to: Economic Sector level indices will have **.S** extensions, Industry Group level indices will have **.G** extensions, Industry level indices will have **.I** extensions and Sub-Industry level indices will have **.SI** extensions.

Annual Compustat North America Data Items by Number

Data Item Number	Data Item Name
1	Cash and Short-Term Investments
2	Receivables – Total
3	Inventories – Total
4	Current Assets – Total
5	Current Liabilities – Total
6	Assets – Total/Liabilities and Stockholders' Equity – Total
7	Property, Plant, and Equipment – Total (Gross)
8	Property, Plant, and Equipment – Total (Net)
9	Long-Term Debt – Total
10	Preferred Stock – Liquidating Value
11	Common Equity – Tangible
12	Sales (Net)
13	Operating Income Before Depreciation
14	Depreciation and Amortization
15	Interest Expense
16	Income Taxes – Total
17	Special Items
18	Income Before Extraordinary Items
19	Dividends – Preferred
20	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents
21	Dividends – Common
22	Price – High
23	Price – Low
24	Price – Close
25	Common Shares Outstanding
26	Dividends per Share by Ex-Date
27	Adjustment Factor (Cumulative) by Ex-Date
28	Common Shares Traded
29	Employees
30	Property, Plant, and Equipment – Capital Expenditures (Schedule V)
31	Investments and Advances – Equity Method
32	Investments and Advances – Other
33	Intangibles
34	Debt in Current Liabilities
35	Deferred Taxes and Investment Tax Credit (Balance Sheet)
36	Retained Earnings
37	Invested Capital – Total
38	Minority Interest (Balance Sheet)
39	Convertible Debt and Preferred Stock
40	Common Shares Reserved for Conversion – Total
41	Cost of Goods Sold
42	Labor and Related Expense

Data Item Number	Data Item Name
43	Pension and Retirement Expense
44	Debt – Due in One Year
45	Advertising Expense
46	Research and Development Expense
47	Rental Expense
48	Extraordinary Items and Discontinued Operations
49	Minority Interest (Income Account)
50	Deferred Taxes (Income Account)
51	Investment Tax Credit (Income Account)
52	Net Operating Loss Carry Forward – Unused Portion
53	Earnings per Share (Basic) – Including Extraordinary Items
54	Common Shares Used to Calculate Earnings per Share (Basic)
55	Equity in Earnings
56	Preferred Stock – Redemption Value
57	Earnings per Share (Diluted) – Excluding Extraordinary Items
58	Earnings per Share (Basic) – Excluding Extraordinary Items
59	Inventory Valuation Method (Number of Companies in Aggregate on the Aggregate Annual File)
60	Common Equity – Total
61	Nonoperating Income (Expense)
62	Interest Income
63	Income Taxes – Federal
64	Income Taxes – Foreign
65	Amortization of Intangibles
66	Discontinued Operations
67	Receivables – Estimated Doubtful
68	Current Assets – Other
69	Assets – Other
70	Accounts Payable
71	Income Taxes Payable
72	Current Liabilities – Other
73	Property, Plant, and Equipment – Construction in Progress (Net)
74	Deferred Taxes (Balance Sheet)
75	Liabilities – Other
76	Inventories – Raw Materials
77	Inventories – Work in Process
78	Inventories – Finished Goods
79	Debt – Convertible
80	Debt – Subordinated
81	Debt – Notes
82	Debt – Debentures
83	Long-Term Debt – Other
84	Debt – Capitalized Lease Obligations
85	Common Stock
86	Treasury Stock – Memo Entry
87	Treasury Stock – Number of Common Shares

Data Item Number	Data Item Name
88	Treasury Stock – Total Dollar Amount
89	Pension Costs – Unfunded Vested Benefits
90	Pension Costs – Unfunded Past or Prior Service
91	Debt – Maturing in 2nd Year
92	Debt – Maturing in 3rd Year
93	Debt – Maturing in 4th Year
94	Debt – Maturing in 5th Year
95	Rental Commitments – Minimum – Five Years Total
96	Rental Commitments – Minimum – 1st Year
97	Retained Earnings – Unrestricted
98	Order Backlog
99	Retained Earnings Restatement
100	Common Shareholders
101	Interest Expense on Long-Term Debt
102	Excise Taxes
103	Depreciation Expense (Schedule VI)
104	Short-Term Borrowings – Average
105	Short-Term Borrowings – Average Interest Rate
106	Equity in Net Loss (Earnings) (Statement of Cash Flows)
107	Sale of Property, Plant, and Equipment (Statement of Cash Flows)
108	Sale of Common and Preferred Stock (Statement of Cash Flows)
109	Sale of Investments (Statement of Cash Flows)
110	Funds From Operations – Total (Statement of Changes)
111	Long-Term Debt – Issuance (Statement of Cash Flows)
112	Sources of Funds – Total (Statement of Changes)
113	Increase in Investments (Statement of Cash Flows)
114	Long-Term Debt – Reduction (Statement of Cash Flows)
115	Purchase of Common and Preferred Stock (Statement of Cash Flows)
116	Uses of Funds – Total (Statement of Changes)
117	Sales (Restated)
118	Income Before Extraordinary Items (Restated)
119	Earnings per Share (Basic) – Excluding Extraordinary Items (Restated)
120	Assets – Total (Restated)
121	Working Capital (Restated)
122	Pretax Income (Restated)
123	Income Before Extraordinary Items (Statement of Cash Flows)
124	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)
125	Depreciation and Amortization (Statement of Cash Flows)
126	Deferred Taxes (Statement of Cash Flows)
127	Cash Dividends (Statement of Cash Flows)
128	Capital Expenditures (Statement of Cash Flows)
129	Acquisitions (Statement of Cash Flows)
130	Preferred Stock – Carrying Value
131	Cost of Goods Sold (Restated)
132	Selling, General, and Administrative Expense (Restated)

Data Item Number	Data Item Name
133	Depreciation and Amortization (Restated)
134	Interest Expense (Restated)
135	Income Taxes – Total (Restated)
136	Extraordinary Items and Discontinued Operations (Restated)
137	Earnings per Share (Basic) – Including Extraordinary Items (Restated)
138	Common Shares Used to Calculate Earnings per Share (Basic) (Restated)
139	Earnings per Share (Diluted) – Excluding Extraordinary Items – (Restated)
140	Earnings per Share (Diluted) – Including Extraordinary Items (Restated)
141	Property, Plant, and Equipment – Total (Net) (Restated)
142	Long-Term Debt – Total (Restated)
143	Retained Earnings (Restated)
144	Stockholders' Equity (Restated)
145	Capital Expenditures (Restated)
146	Employees (Restated)
147	Interest Capitalized
148	Long-Term Debt – Tied to Prime
149	Auditor/Auditor's Opinion
150	Foreign Currency Adjustment (Income Account)
151	Receivables – Trade
152	Deferred Charges
153	Accrued Expense
154	Debt – Subordinated Convertible
155	Property, Plant, and Equipment – Buildings (Net)
156	Property, Plant, and Equipment – Machinery and Equipment (Net)
157	Property, Plant, and Equipment – Natural Resources (Net)
158	Property, Plant, and Equipment – Land and Improvements (Net)
159	Property, Plant, and Equipment – Leases (Net)
160	Prepaid Expense
161	Income Tax Refund
162	Cash
163	Rental Income
164	Rental Commitments – Minimum – 2nd Year
165	Rental Commitments – Minimum – 3rd Year
166	Rental Commitments – Minimum – 4th Year
167	Rental Commitments – Minimum – 5th Year
168	Compensating Balance
169	Earnings per Share (Diluted) – Including Extraordinary Items
170	Pretax Income
171	Common Shares Used to Calculate Earnings per Share (Diluted)
172	Net Income (Loss)
173	Income Taxes – State
174	Depletion Expense (Schedule VI)
175	Preferred Stock – Redeemable
176	Blank

Data Item Number	Data Item Name
177	Net Income (Loss) (Restated)
178	Operating Income After Depreciation
179	Working Capital (Balance Sheet)
180	Working Capital Change – Total (Statement of Changes)
181	Liabilities – Total
182	Property, Plant, and Equipment – Beginning Balance (Schedule V)
183	Accounting Changes – Cumulative Effect
184	Property, Plant, and Equipment – Retirements (Schedule V)
185	Property, Plant, and Equipment – Other Changes (Schedule V)
186	Inventories – Other
187	Property, Plant, and Equipment – Ending Balance (Schedule V)
188	Debt – Senior Convertible
189	Selling, General, and Administrative Expense
190	Nonoperating Income (Expense) – Excluding Interest Income
191	Common Stock Equivalents – Dollar Savings
192	Extraordinary Items
193	Short-Term Investments
194	Receivables – Current – Other
195	Current Assets – Other – Excluding Prepaid Expense
196	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)
197	Price – Fiscal Year – High
198	Price – Fiscal Year – Low
199	Price – Fiscal Year – Close
200	Common Shares Reserved for Conversion – Convertible Debt
201	Dividends per Share by Payable Date
202	Adjustment Factor (Cumulative) by Payable Date
203	Common Shares Reserved for Conversion – Preferred Stock
204	Goodwill
205	Assets – Other – Excluding Deferred Charges
206	Notes Payable
207	Current Liabilities – Other – Excluding Accrued Expense
208	Investment Tax Credit (Balance Sheet)
209	Preferred Stock – Nonredeemable
210	Capital Surplus
211	Income Taxes – Other
212	Blank
213	Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)
214	Preferred Stock – Convertible
215	Common Shares Reserved for Conversion – Stock Options
216	Stockholders' Equity – Total
217	Funds From Operations – Other (Statement of Cash Flows)
218	Sources of Funds – Other (Statement of Changes)
219	Uses of Funds – Other (Statement of Changes)
220	Depreciation (Accumulated) – Beginning Balance (Schedule VI)

Data Item Number	Data Item Name
221	Depreciation (Accumulated) – Retirements (Schedule VI)
222	Depreciation (Accumulated) – Other Changes (Schedule VI)
223	Depreciation (Accumulated) – Ending Balance (Schedule VI)
224	Nonoperating Income (Expense) (Restated)
225	Minority Interest (Restated)
226	Treasury Stock (Dollar Amount) – Common
227	Treasury Stock (Dollar Amount) – Preferred
228	Currency Translation Rate
229	Common Shares Reserved for Conversion – Warrants and Other
230	Retained Earnings – Cumulative Translation Adjustment
231	Retained Earnings – Other Adjustments
232	Common Stock – per Share Carrying Value
233	Earnings per Share from Operations
234	ADR Ratio
235	Common Equity – Liquidation Value
236	Working Capital Changes – Other – Increase (Decrease) (Statement of Changes)
237	Income Before Extraordinary Items – Available for Common
238	Marketable Securities Adjustment (Balance Sheet)
239	Interest Capitalized – Net Income Effect
240	Inventories – LIFO Reserve
241	Debt – Mortgages and Other Secured
242	Dividends – Preferred – In Arrears
243	Pension Benefits – Present Value of Vested
244	Pension Benefits – Present Value of Nonvested
245	Pension Benefits – Net Assets
246	Pension Benefits – Assumed Rate of Return
247	Pension Benefits – Information Date
248	Acquisition – Income Contribution
249	Acquisition – Sales Contribution
250	Property, Plant, and Equipment – Other (Net)
251	Depreciation (Accumulated) – Land and Improvements
252	Depreciation (Accumulated) – Natural Resources
253	Depreciation (Accumulated) – Buildings
254	Depreciation (Accumulated) – Machinery and Equipment
255	Depreciation (Accumulated) – Leases
256	Depreciation (Accumulated) – Construction in Progress
257	Depreciation (Accumulated) – Other
258	Net Income Adjusted for Common Stock Equivalents
259	Retained Earnings – Unadjusted
260	Property, Plant, and Equipment – Land and Improvements at Cost
261	Property, Plant, and Equipment – Natural Resources at Cost
262	Blank
263	Property, Plant, and Equipment – Buildings at Cost
264	Property, Plant, and Equipment – Machinery and Equipment at Cost
265	Property, Plant, and Equipment – Leases at Cost

Data Item Number	Data Item Name
266	Property, Plant, and Equipment – Construction in Progress at Cost
267	Property, Plant, and Equipment – Other at Cost
268	Debt – Unamortized Debt Discount and Other
269	Deferred Taxes – Federal
270	Deferred Taxes – Foreign
271	Deferred Taxes – State
272	Pretax Income – Domestic
273	Pretax Income – Foreign
274	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)
275	Blank
276	S&P Major Index Code – Historical
277	S&P Industry Index Code – Historical
278	Fortune Industry Code
279	Fortune Rank
280	S&P Long-Term Domestic Issuer Credit Rating - Historical
281	Blank
282	S&P Common Stock Ranking
283	S&P Short-Term Domestic Issuer Credit Rating – Historical
284	Pension – Vested Benefit Obligation
285	Pension – Accumulated Benefit Obligation
286	Pension – Projected Benefit Obligation
287	Pension Plan Assets
288	Pension – Unrecognized Prior Service Cost
289	Pension – Other Adjustments
290	Pension – Prepaid/Accrued Cost
291	Pension – Vested Benefit Obligation (Underfunded)
292	Periodic Postretirement Benefit Cost (Net)
293	Pension – Accumulated Benefit Obligation (Underfunded)
294	Pension – Projected Benefit Obligation (Underfunded)
295	Periodic Pension Cost (Net)
296	Pension Plan Assets (Underfunded)
297	Pension – Unrecognized Prior Service Cost (Underfunded)
298	Pension – Additional Minimum Liability
299	Pension – Other Adjustments (Underfunded)
300	Pension – Prepaid/Accrued Cost (Underfunded)
301	Changes in Current Debt (Statement of Cash Flows)
302	Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)
303	Inventory – Decrease (Increase) (Statement of Cash Flows)
304	Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)
305	Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)
306	Blank
307	Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)
308	Operating Activities – Net Cash Flow (Statement of Cash Flows)

Data Item Number	Data Item Name
309	Short-Term Investments – Change (Statement of Cash Flows)
310	Investing Activities – Other (Statement of Cash Flows)
311	Investing Activities – Net Cash Flow (Statement of Cash Flows)
312	Financing Activities – Other (Statement of Cash Flows)
313	Financing Activities – Net Cash Flow (Statement of Cash Flows)
314	Exchange Rate Effect (Statement of Cash Flows)
315	Interest Paid – Net (Statement of Cash Flows)
316	Blank
317	Income Taxes Paid (Statement of Cash Flows)
318	Format Code (Statement of Cash Flows)
319	Dilution Adjustment
320	S&P Subordinated Debt Rating
321	Interest Income – Total (Financial Services)
322	Dilution Available - Excluding
323	Earnings per Share from Operations (Diluted)
324	Standard Industry Code (SIC) - Historical
325 - 326	Blank
327	Contingent Liabilities – Guarantees
328	Debt – Finance Subsidiary
329	Debt – Consolidated Subsidiary
330	Postretirement Benefit Asset (Liability) (Net)
331	Pension Plans – Service Cost
332	Pension Plans – Interest Cost
333	Pension Plans – Expected Return on Plan Assets
334	Pension Plans – Other Periodic Cost Components (Net)
335	Pension Plans – Rate of Compensation Increase
336	Pension Plans – Anticipated Long-Term Rate of Return on Plan Assets
337	Risk-Adjusted Capital Ratio – Tier 1
338	Blank
339	Interest Expense – Total (Financial Services)
340	Net Interest Income (Tax Equivalent)
341	Nonperforming Assets – Total
342	Provision for Loan/Asset Losses
343	Reserve for Loan/Asset Losses
344	Net Interest Margin
345-347	Blank
348	Risk-Adjusted Capital Ratio – Total
349	Net Charge-Offs
350	Blank

Quarterly Compustat North America Data Items by Number

Data Item Number	Data Item Name
1	Selling, General, and Administrative Expense
2	Sales (Net)
3	Minority Interest (Income Account)
4	Research and Development Expense
5	Depreciation and Amortization
6	Income Taxes – Total
7	Earnings per Share (Diluted) – Including Extraordinary Items
8	Income Before Extraordinary Items
9	Earnings per Share (Diluted) – Excluding Extraordinary Items
10	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents
11	Earnings per Share (Basic) – Including Extraordinary Items
12	Price – Close – 1st Month of Quarter
13	Price – Close – 2nd Month of Quarter
14	Price – Close – 3rd Month of Quarter
15	Common Shares Used to Calculate Earnings per Share (Basic)
16	Dividends per Share by Ex-Date
17	Adjustment Factor (Cumulative) by Ex-Date
18	Common Shares Traded
19	Earnings per Share (Basic) – Excluding Extraordinary Items
20	Dividends – Common – Indicated Annual
21	Operating Income Before Depreciation
22	Interest Expense
23	Pretax Income
24	Dividends – Preferred
25	Income Before Extraordinary Items – Available for Common
26	Extraordinary Items and Discontinued Operations
27	Earnings per Share (Basic) – Excluding Extraordinary Items – 12-Months Moving
28	Common Shares Used to Calculate Earnings per Share – 12-Months Moving
29	Interest Income – Total (Financial Services)
30	Cost of Goods Sold
31	Nonoperating Income (Expense)
32	Special Items
33	Discontinued Operations
34	Foreign Currency Adjustment (Income Account)
35	Deferred Taxes (Income Account)
36	Cash and Short-Term Investments
37	Receivables – Total
38	Inventories – Total
39	Current Assets – Other
40	Current Assets – Total
41	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)

Data Item Number	Data Item Name
42	Property, Plant, and Equipment – Total (Net)
43	Assets – Other
44	Assets – Total/Liabilities and Stockholders' Equity – Total
45	Debt in Current Liabilities
46	Accounts Payable
47	Income Taxes Payable
48	Current Liabilities – Other
49	Current Liabilities – Total
50	Liabilities – Other
51	Long-Term Debt – Total
52	Deferred Taxes and Investment Tax Credit (Balance Sheet)
53	Minority Interest (Balance Sheet)
54	Liabilities – Total
55	Preferred Stock – Carrying Value
56	Common Stock
57	Capital Surplus
58	Retained Earnings
59	Common Equity – Total
60	Stockholders' Equity – Total
61	Common Shares Outstanding
62	Invested Capital – Total
63	Price – High – 1st Month of Quarter
64	Price – High – 2nd Month of Quarter
65	Price – High – 3rd Month of Quarter
66	Price – Low – 1st Month of Quarter
67	Price – Low – 2nd Month of Quarter
68	Price – Low – 3rd Month of Quarter
69	Net Income (Loss)
70	Interest Expense – Total (Financial Services)
71	Preferred Stock – Redeemable
72	Dividends per Share by Payable Date
73	Working Capital Changes – Other – Increase (Decrease) (Statement of Changes)
74	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)
75	Changes in Current Debt (Statement of Cash Flows)
76	Income Before Extraordinary Items (Statement of Cash Flows)
77	Depreciation and Amortization (Statement of Cash Flows)
78	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)
79	Deferred Taxes (Statement of Cash Flows)
80	Equity in Net Loss (Earnings) (Statement of Cash Flows)
81	Funds from Operations – Other (Statement of Cash Flows)
82	Funds from Operations – Total (Statement of Changes)
83	Sale of Property, Plant, and Equipment (Statement of Cash Flows)
84	Sale of Common and Preferred Stock (Statement of Cash Flows)
85	Sale of Investments (Statement of Cash Flows)

Data Item Number	Data Item Name
86	Long-Term Debt – Issuance (Statement of Cash Flows)
87	Sources of Funds – Other (Statement of Changes)
88	Sources of Funds – Total (Statement of Changes)
89	Cash Dividends (Statement of Cash Flows)
90	Capital Expenditures (Statement of Cash Flows)
91	Increase in Investments (Statement of Cash Flows)
92	Long-Term Debt – Reduction (Statement of Cash Flows)
93	Purchase of Common and Preferred Stock (Statement of Cash Flows)
94	Acquisitions (Statement of Cash Flows)
95	Uses of Funds – Other (Statement of Changes)
96	Uses of Funds – Total (Statement of Changes)
97	Net Interest Income (Tax Equivalent)
98	Treasury Stock – Total Dollar Amount
99	Nonperforming Assets – Total
100	Adjustment Factor (Cumulative) – Payable Date
101	Working Capital Change – Total (Statement of Changes)
102	Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)
103	Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)
104	Inventory – Decrease (Increase) (Statement of Cash Flows)
105	Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)
106	Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)
107	Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)
108	Operating Activities – Net Cash Flow (Statement of Cash Flows)
109	Short-Term Investments – Change (Statement of Cash Flows)
110	Investing Activities – Other (Statement of Cash Flows)
111	Investing Activities – Net Cash Flow (Statement of Cash Flows)
112	Financing Activities – Other (Statement of Cash Flows)
113	Financing Activities – Net Cash Flow (Statement of Cash Flows)
114	Exchange Rate Effect (Statement of Cash Flows)
115	Interest Paid – Net (Statement of Cash Flows)
116	Income Taxes Paid (Statement of Cash Flows)
117	Accounting Changes – Cumulative Effect
118	Property, Plant and Equipment – Total (Gross)
119	Extraordinary Items
120	Common Stock Equivalents – Dollar Savings
121	Currency Translation Rate
122-123	Blank
124	Common Shares for Earnings per Share (Diluted)
125	Dilution Adjustment
126	Dilution Available - Excluding
127-170	Blank
171	Provision for Loan/Asset Losses
172	Reserve for Loan/Asset Losses
173	Net Interest Margin

Data Item Number	Data Item Name
174	Risk-Adjusted Capital Ratio – Tier 1
175	Risk-Adjusted Capital Ratio – Total
176	Net Charge-Offs
177	Earnings per Share from Operations
178	Earnings per Share from Operations – 12 Months Moving
179	Earnings per Share (Diluted) – Excluding Extraordinary Items – 12 Months Moving
180	Earnings per Share from Operations (Diluted) – 12 Months Moving
181	Earnings per Share from Operations (Diluted)
182-232	Blank

Annual Expanded File Data Items

Data Item Number	Data Item Name
351	Current Assets of Discontinued Operations
352	Other Intangibles
353	Long-Term Assets of Discontinued Operations
354	Other Current Assets Excluding Discontinued Operations
355	OtherAssets Excluding Discontinued Operations
356	Deferred Revenue – Current
357	Accumulated Other Comprehensive Income (Loss)
358	Deferred Compensation
359	Other Stockholders Equity Adjustments
360	Acquisition/Merger Pretax
361	Acquisition/Merger Aftertax
362	Acquisition/Merger Basic EPS Effect
363	Acquisition/Merger Diluted EPS Effect
364	Gain/Loss Pretax
365	Gain/Loss Aftertax
366	Gain/Loss Basic EPS Effect
367	Gain/Loss Diluted EPS Effect
368	Impairments of Goodwill Pretax
369	Impairments of Goodwill Aftertax
370	Impairments of Goodwill Basic EPS Effect
371	Impairments of Goodwill Diluted EPS Effect
372	Settlement (Litigation/Insurance) Pretax
373	Settlement (Litigation/Insurance) Aftertax
374	Settlement (Litigation/Insurance) Basic EPS Effect
375	Settlement (Litigation/Insurance) Diluted EPS Effect
376	Restructuring Costs Pretax
377	Restructuring Costs Aftertax
378	Restructuring Costs Basic EPS Effect
379	Restructuring Costs Diluted EPS Effect
380	Writedowns Pretax

Data Item Number	Data Item Name
381	Writedowns Aftertax
382	Writedowns Basic EPS Effect
383	Writedowns Diluted EPS Effect
384	Other Special Items Pretax
385	Other Special Items Aftertax
386	Other Special Items Basic EPS Effect
387	Other Special Items Diluted EPS Effect
388	In Process Research & Development Expense
389	Thereafter Portion of Leases
390	Accumulated Depreciation of Real Estate Property
391	Total Real Estate Property
392	Gain/Loss on Sale of Property
393	Depreciation/Amortization of Property
394	Goodwill Amortization
395	Goodwill Amortization Footnote
396	Common Shares Issued
397	Deferred Revenue – Long-Term
398	Stock Compensation Expense
399	Implied Option Expense

Quarterly Expanded File Data Items

Data Item Number	Data Item Name
233	Total Long-Term Investments
234	Goodwill
235	Other Intangibles
236	Other Long-Term Assets
237	Unadjusted Retained Earnings
238	Accumulated Other Comprehensive Income (Loss)
239	Deferred Compensation
240	Other Stockholders Equity Adjustments
241	Acquisition/Merger Pretax
242	Acquisition/Merger Aftertax
243	Acquisition/Merger Basic EPS Effect
244	Acquisition/Merger Diluted EPS Effect
245	Gain/Loss Pretax
246	Gain/Loss Aftertax
247	Gain/Loss Basic EPS Effect
248	Gain/Loss Diluted EPS Effect
249	Impairment of Goodwill Pretax
250	Impairment of Goodwill Aftertax
251	Impairment of Goodwill Basic EPS Effect
252	Impairment of Goodwill Diluted EPS Effect
253	Settlement (Litigation/Insurance) Pretax

Data Item Number	Data Item Name
254	Settlement (Litigation/Insurance) Aftertax
255	Settlement (Litigation/Insurance) Basic EPS Effect
256	Settlement (Litigation/Insurance) Diluted EPS Effect
257	Restructuring Cost Pretax
258	Restructuring Cost Aftertax
259	Restructuring Cost Basic EPS Effect
260	Restructuring Cost Diluted EPS Effect
261	Writedowns Pretax
262	Writedowns Aftertax
263	Writedowns Basic EPS Effect
264	Writedowns Diluted EPS Effect
265	Other Special Items Pretax
266	Other Special Items Aftertax
267	Other Special Items Basic EPS Effect
268	Other Special Items Diluted EPS Effect
269	Accumulated Depreciation of Real Estate Property
270	Total Real Estate Property
271	Gain/Loss on Sale of Property
272	Depreciation/Amortizationof Property
273	ADR Ratio
274	In Process Research & Development Expense
275	Goodwill Amortization
276	Goodwill Amortization Footnote
277	Common Shares Issued
278	Stock Compensation Expense

Daily Fundamental Data Items

Position Number	Data Item Number or Mnemonic	Data Item Name
1	SMBL	Stock Ticker Symbol (Scalar)
2	CONAME	Company Name (Scalar)
3	Perm#	Company Permanent Number (Scalar)
4	CNUM	CUSIP Issuer Code (Scalar)
5	CIC	CUSIP Issue Number and Check Digit (Scalar)
6	YEAR	Data Year (Annual)
7	UCODE	Update Code (Annual)
8	FYR	Fiscal Year Code (Annual)
9	A60	Common Equity (Annual)
10	A25	Common Shares Outstanding (Annual)
11	A53	Earnings Per Share-Including Extraordinary Items (Annual)
12	A58	Earnings Per Share-Excluding Extraordinary Items (Annual)
13	A172	Net Income- Including Extraordinary Items (Annual)
14	A18	Income Before Extraordinary Items (Annual)

Position Number	Data Item Number or Mnemonic	Data Item Name
15	A233	Earnings Per Share from Operations (Basic) (Annual)
16	A12	Sales (Annual)
17	A6	Assets – Total/Liabilities and Stockholder's Equity – Total (Annual)
18	A27	Adjustment Factor-(Cumulative) by Ex Date (Annual)
19	A41	Cost of Goods Sold (Annual)
20	A189	Selling, General and Administrative Expense (Annual)
21	A14	Depreciation and Amortization (Annual)
22	A13	Operating Income Before Depreciation (Annual)
23	A178	Operating Income After Depreciation (Annual)
24	SDBT	S&P Long-Term Domestic Issuer Credit Rating – Current
25	CSSPIN	S&P Index Constituent Markers (Current)
26	XREL	S&P Industry Index Code (Current)
27	YRQ	Data Year (Quarterly)
28	QTR	Data Quarter (Quarterly)
29	UPDQ	Update Code (Quarterly)
30	FYRQ	Fiscal Year Code (Quarterly)
31	Q27	Earnings Per Share (Basic) - Excl Extraordinary Items – 12 MM (Quarterly)
32	Q59	Common Equity (Quarterly)
33	Q61	Common Shares Outstanding (Quarterly)
34	Q11	Earnings Per Share (Basic) -Including Extraordinary Items (Quarterly)
35	Q19	Earnings Per Share (Basic) -Excluding Extraordinary Items (Quarterly)
36	Q69	Net Income (Quarterly)
37	Q8	Income Before Extraordinary Items (Quarterly)
38	Q177	Earnings Per Share from Operations (Basic) (Quarterly)
39	Q2	Sales (Quarterly)
40	Q44	Assets – Total/Liabilities and Stockholder's Equity – Total (Quarterly)
41	PERIOD DESCRIPTOR	Earnings Report Date (Quarterly)
42	Q16	Dividends Per Share-Exdate (Quarterly)
43	Q17	Adjustment Factors-(Cumulative) by Ex Date (Quarterly)
44	Q178	Earnings Per Share from Operations (Basic) -12MM (Quarterly)
45	Q30	Cost of Goods Sold (Quarterly)
46	Q1	Selling, General and Administrative Expense (Quarterly)
47	Q5	Depreciation and Amortization (Quarterly)
48	Q21	Operating Income Before Depreciation (Monthly)
49	CUMADJ	Adjustment Factor (Cumulative) - Ex Date (Monthly)
50	RAWADJ	Adjustment Factor (Raw) by Ex-Date (Current Period +1) (Monthly)
51	SOURCE	Source Document Code (Annual)
52	SOURCE DOCUMENT CODE	Source Document Code (Quarterly)

Position Number	Data Item Number or Mnemonic	Data Item Name
53	A68	Current Assets – Other (Annual)
54	A69	Other Assets (Annual)
55	A307	Annual Assets – Liab – Other (Net Change) (Annual)
56	A70	Accounts Payable
57	A304	Accounts Payable & Accrued Liab – Inc (Dec) (Cash Flow) (Annual)
58	A129	Acquisitions (Cash Flow) (Annual)
59	A128	Capital Expenditures (Cash Flow) (Annual)
60	A1	Cash & Short-term Investments (Annual)
61	A274	Cash and Cash Equivalents – Inc (Dec) (Cash Flow) (Annual)
62	A171	Common Shares Used to Calculate Earnings per Share (Diluted)
63	A54	Common Shares Used to Calculate Earnings per Share (Basic)
64	A319	Dilution Adjustment (Annual)
65	A322	Dilution Available – Excluding (Annual)
66	A34	Debt in Current Liabilities (Annual)
67	A301	Changes in Current Debt (Cash Flow) (Annual)
68	A111	Long-term Debt – Issuance (Cash Flow) (Annual)
69	A114	Long-term Debt – Reduction (Cash Flow) (Annual)
70	A9	Long-term Debt (Annual)
71	A125	Depreciation & Amortization (Cash Flow) (Annual)
72	A127	Cash Dividends (Annual)
73	A19	Preferred Dividends (Annual)
74	A29	Employees (Annual)
75	A169	Earnings per Share (Diluted) Including Extra Items (Annual)
76	A57	Earnings per Share (Diluted) Excluding Extraordinary Items (Annual)
77	A106	Equity in Net Loss (Earnings) (Cash Flow) (Annual)
78	A314	Exchange Rate Effect (Cash Flow) (Annual)
79	A312	Financing Activities – Other (Annual)
80	A313	Financing Activities – Net Cash Flow (Annual)
81	A217	Other Funds from Operations (Cash Flow) (Annual)
82	A20	Income Before Extra Items – Adj for CSE (Annual)
83	A123	Income Before Extra Items (Cash Flow) (Annual)
84	A33	Intangibles (Annual)
85	A315	Interest Paid – Net (Cash Flow) (Annual)
86	A303	Inventory – Dec (Inc) (Cash Flow) (Annual)
87	A3	Inventories – Total (Annual)
88	A310	Investing Activities – Other (Cash Flow) (Annual)
89	A31	Investments & Advances – Equity (Annual)
90	A32	Investments & Advances – Other (Annual)
91	A113	Increase in Investments (Cash Flow) (Annual)
92	A311	Investing Activities – Net Cash Flow (Annual)
93	A309	Short-term Investments – Change (Cash Flow) (Annual)
94	A72	Other Current Liabilities (Annual)
95	A75	Other Liabilities (Annual)
96	A181	Total Liabilities (Annual)

Position Number	Data Item Number or Mnemonic	Data Item Name
97	A38	Minority Interest – Balance Sheet (Annual)
98	Descriptor	NAICS (Annual)
99	A258	Net Income – Adj for CSE (Annual)
100	Footnote	Inc Before Extra & Net Income Footnote (Annual)
101	A308	Operating Activities – Net Cash Flow (Annual)
102	A323	Earnings per Share from Operations (Diluted) (Annual)
103	A115	Purchase of Common & Pref Stk (Cash Flow) (Annual)
104	A130	Preferred Stock (Annual)
105	A302	Receivables – Decrease (Increase) (Annual)
106	Footnote	Sales Footnote (Annual)
107	A109	Sale of Investments (Cash Flow) (Annual)
108	A107	Sale of PP&E (Cash Flow) (Annual)
109	A213	Sale of PP&E and Sale of Invesments – Loss (Gain) (Cash Flow) (Annual)
110	A108	Sale of Common & Pref Stk (Cash Flow) (Annual)
111	A305	Income Taxes – Accrued – Inc (Dec) (Annual)
112	A126	Deferred Taxes (Cash Flow) (Annual)
113	A35	Deferred Taxes & ITC (Annual)
114	A71	Income Taxes Payable (Annual)
115	A317	Income Taxes Paid (Annual)
116	A48	Extra Items & Disc Ops (Annual)
117	A124	Extra Items & Disc Ops (Cash Flow) (Annual)
118	A46	Research & Development (Annual)
119	A4	Total Current Assets (Annual)
120	A5	Total Current Liabilities (Annual)
121	A49	Minority Interest (IS) (Annual)
122	A61	Nonoperating Income/Expense (Annual)
123	A170	Pretax Income (Annual)
124	A8	Net PP&E (Annual)
125	A2	Total Receivables (Annual)
126	A216	Stockholders' Equity (Annual)
127	A17	Special Items (Annual)
128	A16	Income Taxes (Annual)
129	A15	Interest Expense (Annual)
130	Q39	Other Current Assets (Quarterly)
131	Q107	Other Assets & Liab – Net Change (Cash Flow) (Quarterly)
132	Q105	Accounts Payable & Accr Liab – Inc (Dec) (Quarterly)
133	Q46	Accounts Payable (Quarterly)
134	Q94	Acquisitions (Cash Flow) (Quarterly)
135	Q90	Capital Expenditures (Cash Flow) (Quarterly)
136	Q36	Cash & Short-term Investments (Quarterly)
137	Q124	Common Shares Used to Calculate Earnings per Share (Diluted) (Quarterly)
138	Q15	Common Shares Used to Calc Earnings per Share (Basic) (Quarterly)
139	Q125	Dilution Adjustment (Quarterly)
140	Q126	Dilution Available – Excl (Quarterly)

Position Number	Data Item Number or Mnemonic	Data Item Name
141	Q75	Changes in Current Debt (Cash Flow) (Quarterly)
142	Q45	Debt in Current Liabilities (Quarterly)
143	Q86	Issuance of Long-term Debt (Cash Flow) (Quarterly)
144	Q92	Reduction of Long-term Debt (Cash Flow) (Quarterly)
145	Q77	Depreciation & Amortization (Cash Flow) (Quarterly)
146	Q24	Preferred Dividends (Quarterly)
147	Q89	Cash Dividends (Cash Flow) (Quarterly)
148	Q7	Earnings per Share (Diluted) Incl Extra Items (Quarterly)
149	Q179	Earnings per Share (Diluted) Excl Extra – 12 MM (Quarterly)
150	Q9	Earnings per Share (Diluted) Excl Extra Items (Quarterly)
151	Q80	Equity in Net Loss (Earnings) (Cash Flow) (Quarterly)
152	Q114	Exchange Rate Effect (Cash Flow) (Quarterly)
153	Q112	Other Financing Activities (Cash Flow) (Quarterly)
154	Q113	Financing Activities – Net Cash Flow (Quarterly)
155	Q81	Other Funds from Operations (Cash Flow) (Quarterly)
156	Q10	Income Before Extra – Adj for CSE (Quarterly)
157	Q76	Income Before Extraordinary Items (Quarterly)
158	Q115	Interest Paid – Net (Cash Flow) (Quarterly)
159	Q104	Inventory – Dec (Inc) (Cash Flow) (Quarterly)
160	Q38	Total Inventories (Quarterly)
161	Q110	Other Investing Activities (Cash Flow) (Quarterly)
162	Q91	Increase in Investments (Cash Flow) (Quarterly)
163	Q111	Investing Activities – Net Cash Flow (Quarterly)
164	Q109	Change in Short-term Investments (Cash Flow) (Quarterly)
165	Q48	Other Current Liabilities (Quarterly)
166	Q50	Other Liabilities (Quarterly)
167	Q54	Total Liabilities (Quarterly)
168	Q53	Minority Interest – Balance Sheet (Quarterly)
169	Q108	Operating Activities – Net Cash Flow (Quarterly)
170	Q180	Earnings per Share from Operations (Diluted) – 12MM (Quarterly)
171	Q181	Earnings per Share from Operations (Diluted) (Quarterly)
172	Q93	Purchase of Common and Pref Stk (Cash Flow) (Quarterly)
173	Q55	Preferred Stock (Quarterly)
174	Q103	Receivables Dec (Inc) (Cash Flow) (Quarterly)
175	Q85	Sale of Investments (Cash Flow) (Quarterly)
176	Q83	Sale of Property, Plant and Equipment (Cash Flow) (Quarterly)
177	Q102	Sale of PP&E – Loss (Gain) (Cash Flow) (Quarterly)
178	Q84	Sale of Common & Pref Stock (Cash Flow) (Quarterly)
179	Q106	Accrued Income Taxes – Inc (Dec) (Cash Flow) (Quarterly)
180	Q79	DeferredTaxes (Cash Flow) (Quarterly)
181	Q52	Deferred Taxes & ITC (Quarterly)
182	Q116	Income Taxes Paid (Cash Flow) (Quarterly)
183	Q47	Income Taxes Payable (Quarterly)
184	Q78	Extraordinary Items & Disc Ops (Cash Flow) (Quarterly)
185	Q26	Extraordinary Items & Disc. Ops (Quarterly)

Position Number	Data Item Number or Mnemonic	Data Item Name
186	Q4	Research & Development (Quarterly)
187	Q40	Total Current Assets (Quarterly)
188	Q51	Total Long-term Debt (Quarterly)
189	Footnote	Inc Before Extra & Net Income Footnote (Quarterly)
190	Q49	Total Current Liabilities (Quarterly)
191	Q3	Minority Interest (Quarterly)
192	Q31	Nonoperating Expense (Income) (Quarterly)
193	Q23	Pretax Income (Quarterly)
194	Q42	PP&E (Quarterly)
195	Q37	Receivables (Quarterly)
196	Footnote	Sales Footnote (Quarterly)
197	Q60	Stockholders' Equity (Quarterly)
198	Q32	Special Items (Quarterly)
199	Q6	Income Taxes (Quarterly)
200	Q22	Interest Expense (Quarterly)
201	DNUM	Primary SIC Code (Quarterly)
202	GIC (Segment/ PDE)	Primary GICS (Quarterly)

Name and Address File

Description	Mnemonic	Type of Data
CUSIP Number	CUSIP	Character
S&P Permanent Company Number	PERM#	Character
Company Name	CONAME	Character
Street Address	STADD	Character
Blank		Character
City	CITY	Character
State	STATE	Character
Zip Code	ADDZIP	Character
Phone Number	PHONE	Character
Blank		Character
First Name 1	FNAME1	Character
Last Name 1	LNAME1	Character
Title 1	TITLE1	Character
First Name 2	FNAME2	Character
Last Name 2	LNAME2	Character
Title 2	TITLE2	Character
First Name 3	FNAME3	Character
Last Name 3	LNAME3	Character
Title 3	TITLE3	Character
First Name 4	FNAME4	Character
Last Name 4	LNAME4	Character
Title 4	TITLE4	Character
Blank		Character
Blank		Character
Blank		Character

Permanent Number/CUSIP Cross Reference File - Universal Character/ASCII Format

Full File Output

Description	Identification	Type of Data
S & P Permanent Company Number	PERM#	Character
Space Delimiter	Space Fill	Character
Company Name	CONAME	Character
Space Delimiter	Space Fill	Character
CUSIP Number	CUSIP	Character
Space Delimiter	Space Fill	Character
Stock Ticker Symbol	SMBL	Character
Space Delimiter	Space Fill	Character
Deletion Month and Year	DELTA	Character
Space Delimiter	Space Fill	Character
Deletion Code	DELCD	Character

Permanent Number/CUSIP Cross Reference File - Universal Character/ASCII Format

Transactional File Output

Description	Identification	Type of Data
S & P Permanent Company Number	PERM#	Character
Space Delimiter	Space Fill	Character
Company Name	CONAME	Character
Space Delimiter	Space Fill	Character
Old CUSIP Number	OLDCUSIP	Character
Space Delimiter	Space Fill	Character
New CUSIP Number	NEWCUSIP	Character
Space Delimiter	Space Fill	Character
Old Stock Ticker Symbol	OLDSMBL	Character
Space Delimiter	Space Fill	Character
New Stock Ticker Symbol	NEWSMBL	Character
Space Delimiter	Space Fill	Character
Deletion Month and Year	DELTA	Character
Space Delimiter	Space Fill	Character
Deletion Code	DELCD	Character
Space Delimiter	Space Fill	Character
Carriage Return	CARRET	Character
Space Delimiter	Space Fill	Character
Line Feed	LINEFEED	Character

Permanent Number/CUSIP Cross Reference File - IBM Format

Full File Output

Description	Identification	Type of Data
Standard & Poor's Permanent Number	PERM#	Character
Company Name	CONAME	Character
CUSIP Number	CUSIP	Character
CUSIP Check Digit	CIC	Floating-point
Deletion Month and Year	DELTA	Character
Deletion Code	DELCD	Character

Transactional File Output

Description	Identification	Type of Data
Standard & Poor's Permanent Number	PERM#	Character
Company Name	CONAME	Character
Old CUSIP Number	OLDCUSIP	Character
Old CUSIP Check Digit	OLDCIC	Floating-point
New CUSIP Number	NEWCUSIP	Character
New CUSIP Check Digit	NEWCIC	Floating-point
Deletion Month and Year	DELTA	Character
Deletion Code	DELCD	Character

Compustat North America Variable Data Items (Period Descriptors and Company Descriptors)

Mnemonic	Data Item Name
CANDXC	Canadian Index Code – Current
COUNTY	Company Location Code – County
STATE	Company Location Code – State
CONAME	Company Name
CIC	CUSIP Issue Number and Check Digit
CNUM	CUSIP Issuer Code
DATA QUARTER	Data Quarter
YEAR	Data Year
DUP	Duplicate File Code
EIN	Employer Identification Number
ZLIST	Exchange Listing and S&P Major Index Code
FILE	File Identification Code
FYR	Fiscal Year-end Month of Data
FORMAT CODE	Format Code
FINC	Incorporation Code – Foreign
FINC	Incorporation Code – State
DNUM	Industry Classification Code
INAME	Industry Name
REC	Record Number
REPORT DATE OF QUARTERLY EARNINGS	Report Date of Quarterly Earnings
CPAPERH	S&P Short-Term Domestic Issuer Credit Rating
CPAPER	S&P Short-Term Domestic Issuer Credit Rating – Current
S&P COMMON STOCK RANKING	S&P Common Stock Ranking
S&P INDUSTRY INDEX CODE – HISTORICAL	S&P Industry Index Code – Historical
XREL	S&P Industry Index Relative Code
S&P MAJOR INDEX CODE – HISTORICAL	S&P Major Index Code – Historical
CPSPIN	S&P Primary Index Marker
CSSPIN	S&P Secondary Index Identifier
SDBT	S&P Long-Term Domestic Issuer Credit Rating – Current
SDBTF	S&P Long-Term Domestic Issuer Credit Rating – Footnote – Current

Mnemonic	Data Item Name
S&P SENIOR DEBT RATING	S&P Long-Term Domestic Issuer Credit Rating – Historical
S&P SUBORDINATE D DEBT RATING	S&P Subordinated Debt Rating
SUBDBT	S&P Subordinated Debt Rating – Current
CSSPII	S&P Subset Index Identifier
SOURCE	Source Document Code
STANDARD AND POOR'S CALENDAR QUARTER	Standard & Poor's Calendar Quarter
STANDARD & POOR'S CALENDAR YEAR	Standard & Poor's Calendar Year
STK	Stock Ownership Code
SMBL	Stock Ticker Symbol
UCODE	Update Code

Compustat Business Information File Segment Company File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	DNUM	Standard Industry Classification Code – Primary
3	CIC	CUSIP Issuer Code
4	CIN	CUSIP Issuer Number
4	CCD	CUSIP Check Digit
5	CONN	Company Name
7	TIC	Primary Exchange Ticker
8	INCORP	Incorporation ISO Country Code
9	NAICS	North American Industry Classification Code – Primary
10	GIC	Global Industry Code

Compustat Business Information File Segment Source File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	SRCYR	Source Year
3	SRCFYR	Source Fiscal Year-end Month
4	SRCCYR	Calendar Year
5	SSRCE	Source Document Code
6	SUCODE	Update Code
7	HNAICS	Primary Historical NAICS
8	CURCD	ISO Currency Code
9	SRCCUR	Source ISO Currency Code

Compustat Business Information File Segment Products File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	SRCYR	Source Year
3	SRCFYR	Source Fiscal Year-end Month
4	PDID	Product Identifier
5	PNAME	Product Name
6	PNAICS	NAICS Code
7	PSALE	External Revenues
14	PSTYPE	Segment Link – Segment Type
15	PSID	Segment Link – Segment Identifier

Compustat Business Information File Segment Customer File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	SRCYR	Source Year
3	SRCFYR	Source Fiscal Year-end Month
4	CID	Customer Identifier
5	CTYPE	Customer Type
6	CNAME	Customer Name
7	CSALE	Customer Revenues
9	CGEOCD	Geographic Area Code
10	CGEOAR	Geographic Area Type
12	CSTYPE	Segment Link – Segment Type
13	CSID	Segment Link – Segment Identifier

Compustat Business Information File Segment Detail File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	SRCYR	Source Year
3	SRCFYR	Source Fiscal Year-end Month
4	STYPE	Segment Type
5	SID	Segment Identifier
6	SNAME	Segment Name
8	SOPTP1	Operating Segment Type 1
9	SOPTP2	Operating Segment Type 2
10	SGEOTP	Geographic Segment Type

Compustat Business Information File Segment Item Value File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	SRCYR	Source Year
3	SRCFYR	Source Fiscal Year-end Month
4	STYPE	Segment Type
5	SID	Segment Identifier
6	YEAR	Data Year
7	FYR	Data Fiscal Year-end Month
8	CYR	Data Calendar Year
9	SALE	Net Sales
10	OIBD	Operating Income Before Depreciation

Position number	Mnemonic	Data Item Name
11	DP	Depreciation and Amortization
12	OIAD	Operating Income After Depreciation
13	CAPX	Capital Expenditures
14	AT	Identifiable/Total Assets
15	EQEARN	Equity at Earnings
16	INVEQ	Investments at Equity
17	EMP	Employees
18	RD	Research and Development
19	OBKLG	Order Backlog
20	EXPORT	Export Sales
22	INTSEG	Intersegment Eliminations
34	PI	Pretax Income
36	IB	Income Before Extraordinary Items
38	NI	Net Income (Loss)
44	OPS	Operating Profit
48	SALEF	Footnote 1 – Sales
49	OPINCF	Footnote 2 – Operating Profit
50	CAPXF	Footnote 3 – Capital Expenditures
51	EQEARNF	Footnote 4 – Equity in Earnings
52	EMPF	Footnote 5 – Employees
53	RDF	Footnote 6 – Research and Development

Compustat Business Information File Segment North American Industry Classification System File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	SRCYR	Source Year
3	SRCFYR	Source Fiscal Year-end Month
4	STYPE	Segment Type
5	SID	Segment Identifier
6	RANK	Ranking
7	SNAICS	NAICS Code
8	SSIC	Segment SIC Code

Compustat Business Information File Segment Geographic Area Codes File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	SRCYR	Source Year
3	SRCFYR	Source Fiscal Year-end Month
4	STYPE	Segment Type
5	SID	Segment Identifier
6	SGEOCD	Geographic Area Code
7	SCEOTP	Geographic Area Type

Compustat Business Information File Segment Currency Rate File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	YEAR	Data Year
3	FYR	Data Fiscal Year-end Month
4	SRCCUR	Source Currency Code
5	CYR	Data Calendar Year
6	XRATE	Period End Exchange Rate
7	XRATE12	12 Month-Moving Exchange Rate
8	CURCD	ISO Currency Code (USD)
9	SMBL	Stock Ticker Symbol

Reference File of SIC Codes Data Items and Variable Data Items

Mnemonic	Data Item Name
SIC	Standard Industrial Classification (SIC) Code
SICNM	Standard Industrial Classification (SIC) Code Name
TYPE	Type Code for the Standard Industrial Classification (SIC) Code

Compustat Business Information File Segment Geographic Area Codes File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	SRCYR	Source Year
3	SRCFYR	Source Fiscal Year-end Month
4	STYPE	Segment Type
5	SID	Segment Identifier
6	SGEOCD	Geographic Area Code
7	SCEOTP	Geographic Area Type

Compustat Business Information File Segment Currency Rate File

Position number	Mnemonic	Data Item Name
1	GVKEY	Standard & Poor's Identifier
2	YEAR	Data Year
3	FYR	Data Fiscal Year-end Month
4	SRCCUR	Source Currency Code
5	CYR	Data Calendar Year
6	XRATE	Period End Exchange Rate
7	XRATE12	12 Month-Moving Exchange Rate
8	CURCD	ISO Currency Code (USD)
9	SMBL	Stock Ticker Symbol

Reference File of SIC Codes Data Items and Variable Data Items

Mnemonic	Data Item Name
SIC	Standard Industrial Classification (SIC) Code
SICNM	Standard Industrial Classification (SIC) Code Name
TYPE	Type Code for the Standard Industrial Classification (SIC) Code

Compustat Prices, Dividends, and Earnings (PDE) Data Items and Company Descriptors

Mnemonic	Data Item Name
4YEAR	4-Digit Calendar Year
CUMADJ	Adjustment Factor (Cumulative) by Ex-Date
RAWADJ	Adjustment Factor (Raw) by Ex-Date
RAJEXMF	Adjustment Factor (Raw) by Ex-Date Footnote
DIVRTE	Annualized Dividend Rate
BKV	Book Value per Share
CHEQVM	Cash Equivalent Distributions per Share by Ex-Date
CSHOQ	Common Shares Outstanding
SHSTRD	Common Shares Traded
CSFSM	Common Stock Float Shares – Canada
CONAME	Company Name
CSTAT	Comparability Status
CSTATF	Comparability Status Footnote
GICS	Global Industry Classification Standard – Current
CIC	CUSIP Issue Number and Check Digit
CNUM	CUSIP Issuer Code
YEAR	Calendar Year
DVPSXMF	Dividend per Share Footnote
DIV	Dividends per Share by Ex-Date
ERN	Earnings per Share (Basic) – Excluding Extraordinary Items – 12 Months Moving
EPSH12	Earnings per Share – Historical (Canada)
OEPS12	Earnings per Share from Operations (Basic) – 12 Months Moving
ZLIST	Exchange Listing and S&P Major Index Code
FILE	File Identification Code
FYR	Fiscal Year-end Month of Data
GVKEY	GV Key
INAME	Industry Name
IPO	IPO Date (MMDDYYYY)
ISALRT	Issue Status Alert
ISALRTF	Issue Status Alert Footnote
GICM	Global Industry Classification Standard Code – Monthly
NAVM	Net Asset Value per Share
NAICS	North American Industry Classification System
PRCC	Price – Close
PRCH	Price – High
PRCL	Price – Low
XREL	S&P Industry Index Relative Code
CPSPIN	S&P Primary Index Marker
CPSPINM	S&P Primary Index Marker - Monthly
SIC	Standard Industrial Classification Code
SMBL	Stock Ticker Symbol

County and State Location Codes

County Location Codes by State

Alabama (AL) (01)		Alabama (AL) (01) (cont.)	
Code	County	Code	County
001	Autauga	075	Lamar
003	Baldwin	077	Lauderdale
005	Barbour	079	Lawrence
007	Bibb	081	Lee
009	Blount	083	Limestone
011	Bullock	085	Lowndes
013	Butler	087	Macon
015	Calhoun	089	Madison
017	Chambers	091	Marengo
019	Cherokee	093	Marion
021	Chilton	095	Marshall
023	Choctaw	097	Mobile
025	Clarke	099	Monroe
027	Clay	101	Montgomery
029	Cleburne	103	Morgan
031	Coffee	105	Perry
033	Colbert	107	Pickens
035	Conecuh	109	Pike
037	Coosa	111	Randolph
039	Covington	113	Russell
041	Crenshaw	115	St. Clair
043	Cullman	117	Shelby
045	Dale	119	Sumter
047	Dallas	121	Talladega
049	De Kalb	123	Tallapoosa
051	Elmore	125	Tuscaloosa
053	Escambia	127	Walker
055	Etowah	129	Washington
057	Fayette	131	Wilcox
059	Franklin	133	Winston
061	Geneva		
063	Greene		
065	Hale		
067	Henry		
069	Houston	010	Aleutian Islands
071	Jackson	020	Anchorage
073	Jefferson	030	Angoon
		040	Barrow-North Slope

Alaska (AK) (02) (cont.)

Code	County
050	Bethel
060	Bristol Bay Borough
070	Bristol Bay
080	Cordova-McCarthy
090	Fairbanks
100	Haines
110	Juneau
120	Kenai-Cook Inlet
130	Ketchikan
140	Kobuk
150	Kodiak
160	Kuskokwim
170	Matanuska-Susitna
180	Nome
190	Outer Ketchikan
200	Prince of Wales
210	Seward
220	Sitka
230	Skagway-Yakutat
240	South Fairbanks
250	Upper Yukon
260	Valdez-Chitina-Whittier
270	Wade Hampton
280	Wrangell-Petersburg
290	Yukon-Koyukuk

Arkansas (AR) (05)

Code	County
001	Arkansas
003	Ashley
005	Baxter
007	Benton
009	Boone
011	Bradley
013	Calhoun
015	Carroll
017	Chicot
019	Clark
021	Clay
023	Cleburne
025	Cleveland
027	Columbia
029	Conway
031	Craighead
033	Crawford
035	Crittenden
037	Cross
039	Callas
041	Desha
043	Drew
045	Faulkner
047	Franklin
049	Fulton
051	Garland
053	Grant
055	Greene
057	Hempstead
059	Hot Spring
061	Howard
063	Independence
065	Izard
067	Jackson
069	Jefferson
071	Johnson
073	Lafayette
075	Lawrence
077	Lee
079	Lincoln
081	Little River
083	Logan
085	Lonoke
087	Madison

Arizona (AZ) (04)

Code	County
001	Apache
003	Cochise
005	Coconino
007	Gila
009	Graham
011	Greenlee
013	Maricopa
015	Mohave
017	Navajo
019	Pima
021	Pinal
023	Santa Cruz
025	Yavapai
027	Yuma

Arkansas (AR) (05) (cont.)

Code	County
089	Marion
091	Miller
093	Mississippi
095	Monroe
097	Montgomery
099	Nevada
101	Newton
103	Ouachita
105	Perry
107	Phillips
109	Pike
111	Poinsett
113	Polk
115	Pope
117	Prairie
119	Pulaski
121	Randolph
123	St. Francis
125	Saline
127	Scott
129	Searcy
131	Sebastian
133	Sevier
135	Sharp
137	Stone
139	Union
141	Van Buren
143	Washington
145	White
147	Woodruff
149	Yell

California (CA) (06) (cont.)

Code	County
019	Fresno
021	Glenn
023	Humboldt
025	Imperial
027	Inyo
029	Kern
031	Kings
033	Lake
035	Lassen
037	Los Angeles
039	Madera
041	Marin
043	Mariposa
045	Mendocino
047	Merced
049	Modoc
051	Mono
053	Monterey
055	Napa
057	Nevada
059	Orange
061	Placer
063	Plumas
065	Riverside
067	Sacramento
069	San Benito
071	San Bernardino
073	San Diego
075	San Francisco
077	San Joaquin
079	San Luis Obispo
081	San Mateo
083	Santa Barbara
085	Santa Clara
087	Santa Cruz
089	Shasta
091	Sierra
093	Siskiyou
095	Solano
097	Sonoma
099	Stanislaus
101	Sutter
103	Tehama
105	Trinity

California (CA) (06)

Code	County
001	Alameda
003	Alpine
005	Amador
007	Butte
009	Calaveras
011	Colusa
013	Contra Costa
015	Del Norte
017	El Dorado

California (CA) (06) (cont.)

Code	County
107	Tulare
109	Tuolumne
111	Ventura
113	Yolo
115	Yuba

Colorado (CO) (08)

Code	County
001	Adams
003	Alamosa
005	Arapahoe
007	Archuleta
009	Baca
011	Bent
013	Boulder
015	Chaffee
017	Cheyenne
019	Clear Creek
021	Conejos
023	Costilla
025	Crowley
027	Custer
029	Delta
031	Denver
033	Dolores
035	Douglas
037	Eagle
039	Elbert
041	El Paso
043	Fremont
045	Garfield
047	Gilpin
049	Grand
051	Gunnison
053	Hinsdale
055	Huerfano
057	Jackson
059	Jefferson
061	Kiowa
063	Kit Carson
065	Lake
067	La Plata
069	Larimer

Colorado (CO) (08) (cont.)

Code	County
071	Las Animas
073	Lincoln
075	Logan
077	Mesa
079	Mineral
081	Moffat
083	Montezuma
085	Montrose
087	Morgan
089	Otero
091	Ouray
093	Park
095	Phillips
097	Pitkin
099	Prowers
101	Pueblo
103	Rio Blanco
105	Rio Grande
107	Routt
109	Saguache
111	San Juan
113	San Miguel
115	Sedgwick
117	Summit
119	Teller
121	Washington
123	Weld
125	Yuma

Connecticut (CT) (09)

Code	County
001	Fairfield
003	Hartford
005	Litchfield
007	Middlesex
009	New Haven
011	New London
013	Tolland
015	Windham

Delaware (DE) (10)

Code	County
001	Kent
003	New Castle
005	Sussex

District of Columbia (DC) (11)

Code	County
001	District of Columbia Washington

Florida (FL) (12)

Code	County
001	Alachua
003	Baker
005	Bay
007	Bradford
009	Brevard
011	Broward
013	Calhoun
015	Charlotte
017	Citrus
019	Clay
021	Collier
023	Columbia
025	Dade
027	De Soto
029	Dixie
031	Duval
033	Escambia
035	Flagler
037	Franklin
039	Gadsden
041	Gilchrist
043	Glades
045	Gulf
047	Hamilton
049	Hardee
051	Hendry
053	Hernando
055	Highlands
057	Hillsborough
059	Holmes
061	Indian River
063	Jackson

Florida (FL) (12) (cont.)

Code	County
065	Jefferson
067	Lafayette
069	Lake
071	Lee
073	Leon
075	Levy
077	Liberty
079	Madison
081	Manatee
083	Marion
085	Martin
087	Monroe
089	Nassau
091	Okaloosa
093	Okeechobee
095	Orange
097	Osceola
099	Palm Beach
101	Pasco
103	Pinellas
105	Polk
107	Putnam
109	St. Johns
111	St. Lucie
113	Santa Rosa
115	Sarasota
117	Seminole
119	Sumter
121	Suwannee
123	Taylor
125	Union
127	Volusia
129	Wakulla
131	Walton
133	Washington

Georgia (GA) (13)

Code	County
001	Appling
003	Atkinson
005	Bacon
007	Baker
009	Baldwin

Georgia (GA) (13) (cont.)

Code	County
011	Banks
013	Barrow
015	Bartow
017	Ben Hill
019	Berrien
021	Bibb
023	Bleckley
025	Brantley
027	Brooks
029	Bryan
031	Bulloch
033	Burke
035	Butts
037	Calhoun
039	Camden
043	Candler
045	Carroll
047	Catoosa
049	Charlton
051	Chatham
053	Chattahoochee
055	Chattooga
057	Cherokee
059	Clarke
061	Clay
063	Clayton
065	Clinch
067	Cobb
069	Coffee
071	Colquitt
073	Columbia
075	Cook
077	Coweta
079	Crawford
081	Crisp
083	Dade
085	Dawson
087	Decatur
089	De Kalb
091	Dodge
093	Dooly
095	Dougherty
097	Douglas
099	Early

Georgia (GA) (13) (cont.)

Code	County
101	Echols
103	Effingham
105	Elbert
107	Emanuel
109	Evans
111	Fannin
113	Fayette
115	Floyd
117	Forsyth
119	Franklin
121	Fulton
123	Gilmer
125	Glascock
127	Glynn
129	Gordon
131	Grady
133	Greene
135	Gwinnett
137	Habersham
139	Hall
141	Hancock
143	Haralson
145	Harris
147	Hart
149	Heard
151	Henry
153	Houston
155	Irwin
157	Jackson
159	Jasper
161	Jeff Davis
163	Jefferson
165	Jenkins
167	Johnson
169	Jones
171	Lamar
173	Lanier
175	Laurens
177	Lee
179	Liberty
181	Lincoln
183	Long
185	Lowndes
187	Lumpkin

Georgia (GA) (13) (cont.)

Code	County
189	McDuffle
191	McIntosh
193	Macon
195	Madison
197	Marion
199	Meriwether
201	Miller
205	Mitchell
207	Monroe
209	Montgomery
211	Morgan
213	Murray
215	Muskogee
217	Newton
219	Oconee
221	Oglethorpe
223	Paulding
225	Peach
227	Pickens
229	Pierce
231	Pike
233	Polk
235	Pulaski
237	Putnam
239	Quitman
241	Rabun
243	Randolph
245	Richmond
247	Rockdale
249	Schley
251	Screven
253	Seminole
255	Spalding
257	Stephens
259	Stewart
261	Sumter
263	Talbot
265	Taliaferro
267	Tattnall
269	Taylor
271	Telfair
273	Terrell
275	Thomas
277	Tift

Georgia (GA) (13) (cont.)

Code	County
279	Toombs
281	Towns
283	Treutlen
285	Troup
287	Turner
289	Twiggs
291	Union
293	Upson
295	Walker
297	Walton
299	Ware
301	Warren
303	Washington
305	Wayne
307	Webster
309	Wheeler
311	White
313	Whitfield
315	Wilcox
317	Wilkes
319	Wilkinson
321	Worth

Hawaii (HI) (15)

Code	County
001	Hawaii
003	Honolulu
007	Kauai
009	Maui (incl. Kalawao)

Idaho (ID) (16)

Code	County
001	Ada
003	Adams
005	Bannock
007	Bear Lake
009	Benewah
011	Bingham
013	Blaine
015	Boise
017	Bonner
019	Bonneville

Idaho (ID) (16) (cont.)

Code	County
021	Boundary
023	Butte
025	Camas
027	Canyon
029	Caribou
031	Cassia
033	Clark
035	Clearwater
037	Custer
039	Elmore
041	Franklin
043	Fremont
045	Gem
047	Gooding
049	Idaho
051	Jefferson
053	Jerome
055	Kootenai
057	Latah
059	Lemhi
061	Lewis
063	Lincoln
065	Madison
067	Minidoka
069	Nez Perce
071	Oneida
073	Owyhee
075	Payette
077	Power
079	Shoshone
081	Teton
083	Twin Falls
085	Valley
087	Washington

Illinois (IL) (17) (cont.)

Code	County
013	Calhoun
015	Carroll
017	Cass
019	Champaign
021	Christian
023	Clark
025	Clay
027	Clinton
029	Coles
031	Cook
033	Crawford
035	Cumberland
037	De Kalb
039	De Witt
041	Douglas
043	Du Page
045	Edgar
047	Edwards
049	Effingham
051	Fayette
053	Ford
055	Franklin
057	Fulton
059	Gallatin
061	Greene
063	Grundy
065	Hamilton
067	Hancock
069	Hardin
071	Henderson
073	Henry
075	Iroquois
077	Jackson
079	Jasper
081	Jefferson
083	Jersey

Illinois (IL) (17)

Code	County
001	Adams
003	Alexander
005	Bond
007	Boone
009	Brown
011	Bureau
085	Jo Daviess
087	Johnson
089	Kane
091	Kankakee
093	Kendall
095	Knox
097	Lake
099	La Salle

Illinois (IL) (17) (cont.)

Code	County
101	Lawrence
103	Lee
105	Livingston
107	Logan
109	McDonough
111	McHenry
113	McLean
115	Macon
117	Macoupin
119	Madison
121	Marion
123	Marshall
125	Mason
127	Massac
129	Menard
131	Mercer
133	Monroe
135	Montgomery
137	Morgan
139	Moultrie
141	Ogle
143	Peoria
145	Perry
147	Piatt
149	Pike
151	Pope
153	Pulaski
155	Putnam
157	Randolph
159	Richland
161	Rock Island
163	St. Clair
165	Saline
167	Sangamon
169	Schuylerville
171	Scott
173	Shelby
175	Stark
177	Stephenson
179	Tazewell
181	Union
183	Vermilion
185	Wabash
187	Warren

Illinois (IL) (17) (cont.)

Code	County
189	Washington
191	Wayne
193	White
195	Whiteside
197	Will
199	Williamson
201	Winnebago
203	Woodford

Indiana (IN) (18)

Code	County
001	Adams
003	Allen
005	Bartholomew
007	Benton
009	Blackford
011	Boone
013	Brown
015	Carroll
017	Cass
019	Clark
021	Clay
023	Clinton
025	Crawford
027	Daviess
029	Dearborn
031	Decatur
033	De Kalb
035	Delaware
037	Dubois
039	Elkhart
041	Fayette
043	Floyd
045	Fountain
047	Franklin
049	Fulton
051	Gibson
053	Grant
055	Greene
057	Hamilton
059	Hancock
061	Harrison
063	Hendricks

Indiana (IN) (18) (cont.)

Code	County
065	Henry
067	Howard
069	Huntington
071	Jackson
073	Jasper
075	Jay
077	Jefferson
079	Jennings
081	Johnson
083	Knox
085	Kosciusko
087	Lagrange
089	Lake
091	La Porte
093	Lawrence
095	Madison
097	Marion
099	Marshall
101	Martin
103	Miami
105	Monroe
107	Montgomery
109	Morgan
111	Newton
113	Noble
115	Ohio
117	Orange
119	Owen
121	Parke
123	Perry
125	Pike
127	Porter
129	Posey
131	Pulaski
133	Putnam
135	Randolph
137	Ripley
139	Rush
141	St. Joseph
143	Scott
145	Shelby
147	Spencer
149	Starke
151	Steuben

Indiana (IN) (18) (cont.)

Code	County
153	Sullivan
155	Switzerland
157	Tippecanoe
159	Tipton
161	Union
163	Vanderburgh
165	Vermillion
167	Vigo
169	Wabash
171	Warren
173	Warrick
175	Washington
177	Wayne
179	Wells
181	White
183	Whitley

Iowa (IA) (19)

Code	County
001	Adair
003	Adams
005	Allamakee
007	Appanoose
009	Audubon
011	Benton
013	Black Hawk
015	Boone
017	Bremer
019	Buchanan
021	Buena Vista
025	Calhoun
027	Carroll
029	Cass
031	Cedar
033	Cerro Gordo
035	Cherokee
037	Chickasaw
039	Clarke
041	Clay
043	Clayton
045	Clinton
047	Crawford
049	Dallas

Iowa (IA) (19) (cont.)

Code	County
051	Davis
053	Decatur
055	Delaware
057	Des Moines
059	Dickinson
061	Dubuque
063	Emmet
065	Fayette
067	Floyd
069	Franklin
071	Fremont
073	Greene
075	Grundy
077	Guthrie
079	Hamilton
081	Hancock
083	Hardin
085	Harrison
087	Henry
089	Howard
091	Humboldt
093	Ida
095	Iowa
097	Jackson
099	Jasper
101	Jefferson
103	Johnson
105	Jones
107	Keokuk
109	Kossuth
111	Lee
113	Linn
115	Louisa
117	Lucas
119	Lyon
121	Madison
123	Mahaska
125	Marion
127	Marshall
129	Mills
131	Mitchell
133	Monona
135	Monroe
137	Montgomery

Iowa (IA) (19) (cont.)

Code	County
139	Muscatine
141	O'Brien
143	Osceola
145	Page
147	Palo Alto
149	Plymouth
151	Pocahontas
153	Polk
155	Pottawattamie
157	Poweshiek
159	Ringgold
161	Sac
163	Scott
165	Shelby
167	Sioux
169	Story
171	Tama
173	Taylor
175	Union
177	Van Buren
179	Wapello
181	Warren
183	Washington
185	Wayne
187	Webster
189	Winnebago
191	Winneshiek
193	Woodbury
195	Worth
197	Wright

Kansas (KS) (20)

Code	County
001	Allen
003	Anderson
005	Atchison
007	Barber
009	Barton
011	Bourbon
013	Brown
015	Butler
017	Chase
019	Chautauqua

Kansas (KS) (20) (cont.)

Code	County
021	Cherokee
023	Cheyenne
025	Clark
027	Clay
029	Cloud
031	Coffey
033	Comanche
035	Cowley
037	Crawford
039	Decatur
041	Dickinson
043	Doniphan
045	Douglas
047	Edwards
049	Elk
051	Ellis
053	Ellsworth
055	Finney
057	Ford
059	Franklin
061	Geary
063	Gove
065	Graham
067	Grant
069	Gray
071	Greeley
073	Greenwood
075	Hamilton
077	Harper
079	Harvey
081	Haskell
083	Hodgeman
085	Jackson
087	Jefferson
089	Jewell
091	Johnson
093	Kearny
095	Kingman
097	Kiowa
099	Labette
101	Lane
103	Leavenworth
105	Lincoln
107	Linn

Kansas (KS) (20) (cont.)

Code	County
109	Logan
111	Lyon
113	McPherson
115	Marion
117	Marshall
119	Meade
121	Miami
123	Mitchell
125	Montgomery
127	Morris
129	Morton
131	Nemaha
133	Neosho
135	Ness
137	Norton
139	Osage
141	Osborne
143	Ottawa
145	Pawnee
147	Phillips
149	Pottawatomie
151	Pratt
153	Rawlins
155	Reno
157	Republic
159	Rice
161	Riley
163	Rooks
165	Rush
167	Russell
169	Saline
171	Scott
173	Sedgwick
175	Seward
177	Shawnee
179	Sheridan
181	Sherman
183	Smith
185	Stafford
187	Stanton
189	Stevens
191	Summer
193	Thomas
195	Trego

Kansas (KS) (20) (cont.)

Code	County
197	Wabaunsee
199	Wallace
201	Washington
203	Wichita
205	Wilson
207	Woodson
209	Wyandotte

Kentucky (KY) (21) (cont.)

Code	County
067	Fayette
069	Fleming
071	Floyd
073	Franklin
075	Fulton
077	Gallatin
079	Garrard
081	Grant
083	Graves
085	Grayson
087	Green
089	Greenup
091	Hancock
093	Hardin
095	Harlan
097	Harrison
099	Hart
101	Henderson
103	Henry
105	Hickman
107	Hopkins
109	Jackson
111	Jefferson
113	Jessamine
115	Johnson
117	Kenton
119	Knott
121	Knox
123	Larue
125	Laurel
127	Lawrence
129	Lee
131	Leslie
133	Letcher
135	Lewis
137	Lincoln
139	Livingston
141	Logan
143	Lyon
145	McCracken
147	McCreay
149	McLean
151	Madison
153	Magoffin

Kentucky (KY) (21)

Code	County
001	Adair
003	Allen
005	Anderson
007	Ballard
009	Barren
011	Bath
013	Bell
015	Boone
017	Bourbon
019	Boyd
021	Boyle
023	Bracken
025	Breathitt
027	Breckinridge
029	Bullitt
031	Butler
033	Caldwell
035	Calloway
037	Campbell
039	Carlisle
041	Carroll
043	Carter
045	Casey
047	Christian
049	Clark
051	Clay
053	Clinton
055	Crittenden
057	Cumberland
059	Daviess
061	Edmonson
063	Elliott
065	Estill

Kentucky (KY) (21) (cont.)

Code	County
155	Marion
157	Marshall
159	Martin
161	Mason
163	Meade
165	Menifee
167	Mercer
169	Metcalfe
171	Monroe
173	Montgomery
175	Morgan
177	Muhlenberg
179	Nelson
181	Nicholas
183	Ohio
185	Oldham
187	Owen
189	Owsley
191	Pendleton
193	Perry
195	Pike
197	Powell
199	Pulaski
201	Robertson
203	Rockcastle
205	Rowan
207	Russell
209	Scott
211	Shelby
213	Simpson
215	Spencer
217	Taylor
219	Todd
221	Trigg
223	Trimble
225	Union
227	Warren
229	Washington
231	Wayne
233	Webster
235	Whitley
237	Wolfe
239	Woodford

Louisiana (LA) (22)

Code	County
001	Acadia
003	Allen
005	Ascension
007	Assumption
009	Avoyelles
011	Beauregard
013	Bienville
015	Bossier
017	Caddo
019	Calcasieu
021	Caldwell
023	Cameron
025	Catahoula
027	Claiborne
029	Concordia
031	De Soto
033	East Baton Rouge
035	East Carroll
037	East Feliciana
039	Evangeline
041	Franklin
043	Grant
045	Iberia
047	Iberville
049	Jackson
051	Jefferson
053	Jefferson Davis
055	Lafayette
057	Lafourche
059	La Salle
061	Lincoln
063	Livingston
065	Madison
067	Morehouse
069	Natchitoches
071	Orleans
073	Ouachita
075	Plaquemines
077	Pointe Coupee
079	Rapides
081	Red River
083	Richland
085	Sabine
087	St. Bernard

Louisiana (LA) (22) (cont.)

Code	County
089	St. Charles
091	St. Helena
093	St. James
095	St. John the Baptist
097	St. Landry
099	St. Martin
101	St. Mary
103	St. Tammany
105	Tangipahoa
107	Tensas
109	Terrebonne
111	Union
113	Vermillion
115	Vernon
117	Washington
119	Webster
121	West Baton Rouge
123	West Carroll
125	West Feliciana
127	Winn

Maryland (MD) (24)

Code	County
001	Allegany
003	Anne Arundel
005	Baltimore
510	Baltimore (Ind. City)
009	Calvert
011	Caroline
013	Carroll
015	Cecil
017	Charles
019	Dorchester
021	Frederick
023	Garrett
025	Harford
027	Howard
029	Kent
031	Montgomery
033	Prince Georges
035	Queen Annes
037	St. Marys
039	Somerset
041	Talbot
043	Washington
045	Wicomico
047	Worcester

Maine (ME) (23)

Code	County
001	Androscoggin
003	Aroostook
005	Cumberland
007	Franklin
009	Hancock
011	Kennebec
013	Knox
015	Lincoln
017	Oxford
019	Penobscot
021	Piscataquis
023	Sagadahoc
025	Somerset
027	Waldo
029	Washington
031	York

Massachusetts (MA) (25)

Code	County
001	Barnstable
003	Berkshire
005	Bristol
007	Dukes
009	Essex
011	Franklin
013	Hampden
015	Hampshire
017	Middlesex
019	Nantucket
021	Norfolk
023	Plymouth
025	Suffolk
027	Worcester

<i>Michigan (MI) (26)</i>		<i>Michigan (MI) (26) (cont.)</i>	
Code	County	Code	County
001	Alcona	089	Leelanau
003	Alger	091	Lenawee
005	Allegan	093	Livingston
007	Alpena	095	Luce
009	Antrim	097	Mackinac
011	Arenac	099	Macomb
013	Baraga	101	Manistee
015	Barry	103	Marquette
017	Bay	105	Mason
019	Benzie	107	Mecosta
021	Berrien	109	Menominee
023	Branch	111	Midland
025	Calhoun	113	Missaukee
027	Cass	115	Monroe
029	Charlevoix	117	Montcalm
031	Cheboygan	119	Montmorency
033	Chippewa	121	Muskegon
035	Clare	123	Newaygo
037	Clinton	125	Oakland
039	Crawford	127	Oceana
041	Delta	129	Ogemaw
043	Dickinson	131	Ontonagon
045	Eaton	133	Osceola
047	Emmet	135	Oscoda
049	Genesee	137	Otsego
051	Gladwin	139	Ottawa
053	Gogebic	141	Presque Isle
055	Grand Traverse	143	Roscommon
057	Gratiot	145	Saginaw
059	Hillsdale	147	St. Clair
061	Houghton	149	St. Joseph
063	Huron	151	Sanilac
065	Ingham	153	Schoolcraft
067	Ionia	155	Shiawassee
069	Iosco	157	Tuscola
071	Iron	159	Van Buren
073	Isabella	161	Washtenaw
075	Jackson	163	Wayne
077	Kalamazoo	165	Wexford
079	Kalkaska		
081	Kent		
083	Keweenaw		
085	Lake		
087	Lapeer		

Minnesota (MN) (27)		Minnesota (MN) (27) (cont.)	
Code	County	Code	County
001	Aitkin	089	Marshall
003	Anoka	091	Martin
005	Becker	093	Meeker
007	Beltrami	095	Mille Lacs
009	Benton	097	Morrison
011	Big Stone	099	Mower
013	Blue Earth	101	Murray
015	Brown	103	Nicollet
017	Carlton	105	Nobles
019	Carver	107	Norman
021	Cass	109	Olmsted
023	Chippewa	111	Otter Tail
025	Chisago	113	Pennington
027	Clay	115	Pine
029	Clearwater	117	Pipestone
031	Cook	119	Polk
033	Cottonwood	121	Pope
035	Crow Wing	123	Ramsey
037	Dakota	125	Red Lake
039	Dodge	127	Redwood
041	Douglas	129	Renville
043	Fairbault	131	Rice
045	Filmore	133	Rock
047	Freeborn	135	Roseau
049	Goodhue	137	St. Louis
051	Grant	139	Scott
053	Hennepin	141	Sherburne
055	Houston	143	Sibley
057	Hubbard	145	Stearns
059	Isanti	147	Steele
061	Itasca	149	Stevens
063	Jackson	151	Swift
065	Kanabec	153	Todd
067	Kandiyohi	155	Traverse
069	Kittson	157	Wabasha
071	Koochiching	159	Wadena
073	Lac qui Parle	161	Waseca
075	Lake	163	Washington
077	Lake of the Woods	165	Watonwan
079	Le Sueur	167	Wilkin
081	Lincoln	169	Winona
083	Lyon	171	Wright
085	McLeod	173	Yellow Medicine
087	Mahnomen		

Mississippi (MS) (28)		Mississippi (MS) (28) (cont.)	
Code	County	Code	County
001	Adams	089	Madison
003	Alcorn	091	Marion
005	Amite	093	Marshall
007	Attala	095	Monroe
009	Benton	097	Montgomery
011	Bolivar	099	Neshoba
013	Calhoun	101	Newton
015	Carroll	103	Noxubee
017	Chickasaw	105	Oktibbeha
019	Choctaw	107	Panola
021	Claiborne	109	Pearl River
023	Clarke	111	Perry
025	Clay	113	Pike
027	Coahoma	115	Pontotoc
029	Copiah	117	Prentiss
031	Covington	119	Quitman
033	De Soto	121	Rankin
035	Forrest	123	Scott
037	Franklin	125	Sharkey
039	George	127	Simpson
041	Greene	129	Smith
043	Grenada	131	Stone
045	Hancock	133	Sunflower
047	Harrison	135	Tallahatchie
049	Hinds	137	Tate
051	Holmes	139	Tippah
053	Humphreys	141	Tishomingo
055	Issaquena	143	Tunica
057	Itawamba	145	Union
059	Jackson	147	Walthall
061	Jasper	149	Warren
063	Jefferson	151	Washington
065	Jefferson Davis	153	Wayne
067	Jones	155	Webster
069	Kemper	157	Wilkinson
071	Lafayette	159	Winston
073	Lamar	161	Yalobusha
075	Lauderdale	163	Yazoo
077	Lawrence	<hr/>	
079	Leake	Missouri (MO) (29)	
081	Lee	Code	County
083	Leflore	001	Adair
085	Lincoln	003	Andrew
087	Lowndes		

Missouri (MO) (29) (cont.)

Code	County
005	Atchison
007	Audrain
009	Barry
011	Barton
013	Bates
015	Benton
017	Bollinger
019	Boone
021	Buchanan
023	Butler
025	Caldwell
027	Callaway
029	Camden
031	Cape Girardeau
033	Carroll
035	Carter
037	Cass
039	Cedar
041	Chariton
043	Christian
045	Clark
047	Clay
049	Clinton
051	Cole
053	Cooper
055	Crawford
057	Dade
059	Dallas
061	Daviess
063	De Kalb
065	Dent
067	Douglas
069	Dunklin
071	Franklin
073	Gasconade
075	Gentry
077	Greene
079	Grundy
081	Harrison
083	Henry
085	Hickory
087	Holt
089	Howard
091	Howell

Missouri (MO) (29) (cont.)

Code	County
093	Iron
095	Jackson
097	Jasper
099	Jefferson
101	Johnson
103	Knox
105	Laclede
107	Lafayette
109	Lawrence
111	Lewis
113	Lincoln
115	Linn
117	Livingston
119	McDonald
121	Macon
123	Madison
125	Maries
127	Marion
129	Mercer
131	Miller
133	Mississippi
135	Moniteau
137	Monroe
139	Montgomery
141	Morgan
143	New Madrid
145	Newton
147	Nodaway
149	Oregon
151	Osage
153	Ozark
155	Pemiscot
157	Perry
159	Pettis
161	Phelps
163	Pike
165	Platte
167	Polk
169	Pulaski
171	Putnam
173	Ralls
175	Randolph
177	Ray
179	Reynolds

Missouri (MO) (29) (cont.)

Code	County
181	Ripley
183	St. Charles
185	St. Clair
187	St. Francois
189	St. Louis
510	St. Louis (Ind. City)
193	Ste. Genevieve
195	Saline
197	Schayler
199	Scotland
201	Scott
203	Shannon
205	Shelby
207	Stoddard
209	Stone
211	Sullivan
213	Taney
215	Texas
217	Vernon
219	Warren
221	Washington
223	Wayne
225	Webster
227	Worth
229	Wright

Montana (MT) (30) (cont.)

Code	County
031	Gallatin
033	Garfield
035	Glacier
037	Golden Valley
039	Granite
041	Hill
043	Jefferson
045	Judith Basin
047	Lake
049	Lewis & Clark
051	Liberty
053	Lincoln
055	McCone
057	Madison
059	Meagher
061	Mineral
063	Missoula
065	Musselshell
067	Park
069	Petroleum
071	Phillips
073	Pondera
075	Powder River
077	Powell
079	Prairie
081	Ravalli
083	Richland
085	Roosevelt
087	Rosebud
089	Sanders
091	Sheridan
093	Silver Bow
095	Stillwater
097	Sweet Grass
099	Teton
101	Toole
103	Treasure
105	Valley
107	Wheatland
109	Wilbaux
111	Yellowstone
113	Yellowstone National Park (part)

Montana (MT) (30)

Code	County
001	Beaverhead
003	Big Horn
005	Blaine
007	Broadwater
009	Carbon
011	Carter
013	Cascade
015	Chouteau
017	Custer
019	Daniels
021	Dawson
023	Deer Lodge
025	Fallon
027	Fergus
029	Flathead

Nebraska (NE) (31)		Nebraska (NE) (31) (cont.)	
Code	County	Code	County
001	Adams	089	Holt
003	Antelope	091	Hooker
005	Arthur	093	Howard
007	Banner	095	Jefferson
009	Blaine	097	Johnson
011	Boone	099	Kearney
013	Box Butte	101	Keith
015	Boyd	103	Keya Paha
017	Brown	105	Kimball
019	Buffalo	107	Knox
021	Burt	109	Lancaster
023	Butler	111	Lincoln
025	Cass	113	Logan
027	Cedar	115	Loup
029	Chase	117	McPherson
031	Cherry	119	Madison
033	Cheyenne	121	Merrick
035	Clay	123	Morrill
037	Colfax	125	Nance
039	Cuming	127	Nemaha
041	Custer	129	Nuckolls
043	Dakota	131	Otoe
045	Dawes	133	Pawnee
047	Dawson	135	Perkins
049	Deuel	137	Phelps
051	Dixon	139	Pierce
053	Dodge	141	Platte
055	Douglas	143	Polk
057	Dundy	145	Red Willow
059	Fillmore	147	Richardson
061	Franklin	149	Rock
063	Frontier	151	Saline
065	Furnas	153	Sarpy
067	Gage	155	Saunders
069	Garden	157	Scotts Bluff
071	Garfield	159	Seward
073	Gosper	161	Sheridan
075	Grant	163	Sherman
077	Greeley	165	Sioux
079	Hall	167	Stanton
081	Hamilton	169	Thayer
083	Harlan	171	Thomas
085	Hayes	173	Thurston
087	Hitchcock	175	Valley

Nebraska (NE) (31) (cont.)

Code	County
177	Washington
179	Wayne
181	Webster
183	Wheeler
185	York

Nevada (NV) (32)

Code	County
510	Carson City (Ind. City)
001	Churchill
003	Clark
005	Douglas
007	Elko
009	Esmeralda
011	Eureka
013	Humboldt
015	Lander
017	Lincoln
019	Lyon
021	Mineral
023	Nye
027	Pershing
029	Storey
031	Washoe
033	White Pine

New Hampshire (NH) (33)

Code	County
001	Belknap
003	Carroll
005	Cheshire
007	Coos
009	Grafton
011	Hillsborough
013	Merrimack
015	Rockingham
017	Strafford
019	Sullivan

New Jersey (NJ) (34)

Code	County
001	Atlantic
003	Bergen
005	Burlington
007	Camden
009	Cape May
011	Cumberland
013	Essex
015	Gloucester
017	Hudson
019	Hunterdon
021	Mercer
023	Middlesex
025	Monmouth
027	Morris
029	Ocean
031	Passaic
033	Salem
035	Somerset
037	Sussex
039	Union
041	Warren

New Mexico (NM) (35)

Code	County
001	Bernalillo
003	Catron
005	Chaves
006	Cibola
007	Colfax
009	Curry
011	De Baca
013	Dona Ana
015	Eddy
017	Grant
019	Guadalupe
021	Harding
023	Hidalgo
025	Lea
027	Lincoln
028	Los Alamos
029	Luna
031	McKinley
033	Mora

New Mexico (NM) (35) (cont.)

Code	County
035	Otero
037	Quay
039	Rio Arriba
041	Roosevelt
043	Sandoval
045	San Jaun
047	San Miguel
049	Santa Fe
051	Sierra
053	Socorro
055	Taos
057	Torrance
059	Union
061	Valencia

New York (NY) (36) (cont.)

Code	County
053	Madison
055	Monroe
057	Montgomery
059	Nassau
061	New York
063	Niagara
065	Oneida
067	Onondaga
069	Ontario
071	Orange
073	Orleans
075	Oswego
077	Otsego
079	Putnam
081	Queens
083	Rensselaer
085	Richmond
087	Rockland

New York (NY) (36)

Code	County
001	Albany
003	Allegany
005	Bronx
007	Broome
009	Cattaraugus
011	Cayuga
013	Chatauqua
015	Chemung
017	Chenango
019	Clinton
021	Columbia
023	Cortland
025	Delaware
027	Dutchess
029	Erie
031	Essex
033	Franklin
035	Fulton
037	Genesee
039	Greene
041	Hamilton
043	Herkimer
045	Jefferson
047	Kings
049	Lewis
051	Livingston
053	Madison
055	Monroe
057	Montgomery
059	Nassau
061	New York
063	Niagara
065	Oneida
067	Onondaga
069	Ontario
071	Orange
073	Orleans
075	Oswego
077	Otsego
079	Putnam
081	Queens
083	Rensselaer
085	Richmond
087	Rockland
089	St. Lawrence
091	Saratoga
093	Schenectady
095	Schoharie
097	Schuyler
099	Seneca
101	Steuben
103	Suffolk
105	Sullivan
107	Tioga
109	Tompkins
111	Ulster
113	Warren
115	Washington
117	Wayne
119	Westchester
121	Wyoming
123	Yates

North Carolina (NC) (37)

Code	County
001	Alamance
003	Alexander
005	Alleghany
007	Anson

North Carolina (NC) (37) (cont.)

Code	County
009	Ashe
011	Avery
013	Beaufort
015	Bertie
017	Bladen
019	Brunswick
021	Buncombe
023	Burke
025	Cabarrus
027	Caldwell
029	Camden
031	Carteret
033	Caswell
035	Catawba
037	Chatham
039	Cherokee
041	Chowan
043	Clay
045	Cleveland
047	Columbus
049	Craven
051	Cumberland
053	Currituck
055	Dare
057	Davidson
059	Davie
061	Duplin
063	Durham
065	Edgecombe
067	Forsyth
069	Franklin
071	Gaston
073	Gates
075	Graham
077	Granville
079	Greene
081	Guilford
083	Halifax
085	Harnett
087	Haywood
089	Henderson
091	Hertford
093	Hoke
095	Hyde

North Carolina (NC) (37) (cont.)

Code	County
097	Iredell
099	Jackson
101	Johnston
103	Jones
105	Lee
107	Lenoir
109	Lincoln
111	McDowell
113	Macon
115	Madison
117	Martin
119	Mecklenburg
121	Mitchell
123	Montgomery
125	Moore
127	Nash
129	New Hanover
131	Northampton
133	Onslow
135	Orange
137	Pamlico
139	Pasquotank
141	Pender
143	Perquimans
145	Person
147	Pitt
149	Polk
151	Randolph
153	Richmond
155	Robeson
157	Rockingham
159	Rowan
161	Rutherford
163	Sampson
165	Scotland
167	Stanly
169	Stokes
171	Surry
173	Swain
175	Transylvania
177	Tyrrell
179	Union
181	Vance
183	Wake

North Carolina (NC) (37) (cont.)

Code	County
185	Warren
187	Washington
189	Watauga
191	Wayne
193	Wilkes
195	Wilson
197	Yadkin
199	Yancey

North Dakota (ND) (38) (cont.)

Code	County
065	Oliver
067	Pembina
069	Pierce
071	Ramsey
073	Ransom
075	Renville
077	Richland
079	Rolette
081	Sargent
083	Sheridan
085	Sioux
087	Slope
089	Stark
091	Steele
093	Stutsman
095	Towner
097	Traill
099	Walsh
101	Ward
103	Wells
105	Willaims

North Dakota (ND) (38)

Code	County
001	Adams
003	Barnes
005	Benson
007	Billings
009	Bottineau
011	Bowman
013	Burke
015	Burleigh
017	Cass
019	Cavalier
021	Dickey
023	Divide
025	Dunn
027	Eddy
029	Emmons
031	Foster
033	Golden Valley
035	Grand Forks
037	Grant
039	Griggs
041	Hettinger
043	Kidder
045	LaMoure
047	Logan
049	McHenry
051	McIntosh
053	McKenzie
055	McLean
057	Mercer
059	Morton
061	Mountrail
063	Nelson

Ohio (OH) (39)

Code	County
001	Adams
003	Allen
005	Ashland
007	Ashtabula
009	Athens
011	Auglaize
013	Belmont
015	Brown
017	Butler
019	Carroll
021	Champaign
023	Clark
025	Clermont
027	Clinton
029	Columbiana
031	Coshocton
033	Crawford
035	Cuyahoga
037	Darke

Ohio (OH) (39) (cont.)

Code	County
039	Defiance
041	Delaware
043	Erie
045	Fairfield
047	Fayette
049	Franklin
051	Fulton
053	Gallia
055	Geauga
057	Greene
059	Guernsey
061	Hamilton
063	Hancock
065	Hardin
067	Harrison
069	Henry
071	Highland
073	Hocking
075	Holmes
077	Huron
079	Jackson
081	Jefferson
083	Knox
085	Lake
087	Lawrence
089	Licking
091	Logan
093	Lorain
095	Lucas
097	Madison
099	Mahoning
101	Marion
103	Median
105	Meigs
107	Mercer
109	Miami
111	Monroe
113	Montgomery
115	Morgan
117	Morrow
119	Muskingum
121	Noble
123	Ottawa
125	Paulding

Ohio (OH) (39) (cont.)

Code	County
127	Perry
129	Pickaway
131	Pike
133	Portage
135	Preble
137	Putnam
139	Richland
141	Ross
143	Sandusky
145	Scioto
147	Seneca
149	Shelby
151	Stark
153	Summit
155	Trumbull
157	Tuscarawas
159	Union
161	Van Wert
163	Vinton
165	Warren
167	Washington
169	Wayne
171	Willaims
173	Wood
175	Wyandot

Oklahoma (OK) (40)

Code	County
001	Adair
003	Alfalfa
005	Atoka
007	Beaver
009	Beckham
011	Blaine
013	Bryan
015	Caddo
017	Canadian
019	Carter
021	Cherokee
023	Choctaw
025	Cimarron
027	Cleveland
029	Coal

Oklahoma (OK) (40) (cont.)

Code	County
031	Comanche
033	Cotton
035	Craig
037	Creek
039	Custer
041	Delaware
043	Dewey
045	Ellis
047	Garfield
049	Garvin
051	Grady
053	Grant
055	Greer
057	Harmon
059	Harper
061	Haskell
063	Hughes
065	Jackson
067	Jefferson
069	Johnston
071	Kay
073	Kingfisher
075	Kiowa
077	Latimer
079	Le Flore
081	Lincoln
083	Logan
085	Love
087	McClain
089	McCurtain
091	McIntosh
093	Major
095	Marshall
097	Mayes
099	Murray
101	Muskogee
103	Noble
105	Nowata
107	Okfuskee
109	Oklahoma
111	Omulgee
113	Osage
115	Ottawa
117	Pawnee

Oklahoma (OK) (40) (cont.)

Code	County
119	Payne
121	Pittsburg
123	Pontotoc
125	Pottawatomie
127	Pushmataha
129	Roger Mills
131	Rogers
133	Seminole
135	Sequoyah
137	Stephens
139	Texas
141	Tillman
143	Tulsa
145	Wagoner
147	Washington
149	Washita
151	Woods
153	Woodward

Oregon (OR) (41)

Code	County
001	Baker
003	Benton
005	Clackamas
007	Clatsop
009	Columbia
011	Coos
013	Crook
015	Curry
017	Deschutes
019	Douglas
021	Gilliam
023	Grant
025	Harney
027	Hood River
029	Jackson
031	Jefferson
033	Josephine
035	Klamath
037	Lake
039	Lane
041	Lincoln
043	Linn

Oregon (OR) (41) (cont.)

Code	County
045	Malheur
047	Marion
049	Morrow
051	Multnomah
053	Polk
055	Sherman
057	Tillamook
059	Umatilla
061	Union
063	Wallowa
065	Wasco
067	Washington
069	Wheeler
071	Yamhill

Pennsylvania (PA) (42) (cont.)

Code	County
053	Forest
055	Franklin
057	Fulton
059	Greene
061	Huntingdon
063	Indiana
065	Jefferson
067	Juniata
069	Lackawanna
071	Lancaster
073	Lawrence
075	Lebanon
077	Lehigh
079	Luzerne
081	Lycoming
083	McKean

Pennsylvania (PA) (42)

Code	County
001	Adams
003	Allegheny
005	Armstrong
007	Beaver
009	Bedford
011	Berks
013	Blair
015	Bradford
017	Bucks
019	Butler
021	Cambria
023	Cameron
025	Carbon
027	Centre
029	Chester
031	Clarion
033	Clearfield
035	Clinton
037	Columbia
039	Crawford
041	Cumberland
043	Dauphin
045	Delaware
047	Elk
049	Erie
051	Fayette
085	Mercer
087	Mifflin
089	Monroe
091	Montgomery
093	Montour
095	Northampton
097	Northumberland
099	Perry
101	Philadelphia
103	Pike
105	Potter
107	Schuylkill
109	Snyder
111	Somerset
113	Sullivan
115	Susquehanna
117	Tioga
119	Union
121	Venango
123	Warren
125	Washington
127	Wayne
129	Westmoreland
131	Wyoming
133	York

Rhode Island (RI) (44)

Code	County
001	Bristol
003	Kent
005	Newport
007	Providence
009	Washington

South Carolina (SC) (45) (cont.)

Code	County
071	Newberry
073	Oconee
075	Orangeburg
077	Pickens
079	Richland
081	Saluda
083	Spartanburg
085	Sumter
087	Union
089	Williamsburg
091	York

South Carolina (SC) (45)

Code	County
001	Abbeville
003	Aiken
005	Allendale
007	Anderson
009	Bamberg
011	Barnwell
013	Beaufort
015	Berkeley
017	Calhoun
019	Charleston
021	Cherokee
023	Chester
025	Chesterfield
027	Clarendon
029	Colleton
031	Darlington
033	Dillon
035	Dorchester
037	Edgefield
039	Fairfield
041	Florence
043	Georgetown
045	Greenville
047	Greenwood
049	Hampton
051	Horry
053	Jasper
055	Kershaw
057	Lancaster
059	Laurens
061	Lee
063	Lexington
065	McCormick
067	Marion
069	Marlboro

South Dakota (SD) (46)

Code	County
003	Aurora
005	Beadle
007	Bennett
009	Bon Homme
011	Brookings
013	Brown
015	Brule
017	Buffalo
019	Butte
021	Campbell
023	Charles Mix
025	Clark
027	Clay
029	Codington
031	Corson
033	Custer
035	Davison
037	Day
039	Deuel
041	Dewey
043	Douglas
045	Edmunds
047	Fall River
049	Faulk
051	Grant
053	Gregory
055	Haakon
057	Hamlin
059	Hand

South Dakota (SD) (46) (cont.)

Code	County
061	Hanson
063	Harding
065	Hughes
067	Hutchinson
069	Hyde
071	Jackson
073	Jerauld
075	Jones
077	Kingsbury
079	Lake
081	Lawrence
083	Lincoln
085	Lyman
087	McCook
089	McPherson
091	Marshall
093	Meade
095	Mellette
097	Miner
099	Minnehaha
101	Moody
103	Pennington
105	Perkins
107	Potter
109	Roberts
111	Sanborn
113	Shannon
115	Spink
117	Stanley
119	Sully
121	Todd
123	Tripp
125	Turner
127	Union
129	Walworth
131	Washabaugh
135	Yankton
137	Ziebach

Tennessee (TN) (47) (cont.)

Code	County
005	Benton
007	Bledsoe
009	Blount
011	Bradley
013	Campbell
015	Cannon
017	Carroll
019	Carter
021	Cheatham
023	Chester
025	Claiborne
027	Clay
029	Cocke
031	Coffee
033	Crockett
035	Cumberland
037	Davidson
039	Decatur
041	De Kalb
043	Dickson
045	Dyer
047	Fayette
049	Fentress
051	Franklin
053	Gibson
055	Giles
057	Grainger
059	Greene
061	Grundy
063	Hamblen
065	Hamilton
067	Hancock
069	Hardeman
071	Hardin
073	Hawkins
075	Haywood
077	Henderson
079	Henry
081	Hickman
083	Houston
085	Humphreys
087	Jackson
089	Jefferson
091	Johnson

Tennessee (TN) (47)

Code	County
001	Anderson
003	Bedford

Tennessee (TN) (47) (cont.)

Code	County
093	Knox
095	Lake
097	Lauderdale
099	Lawrence
101	Lewis
103	Lincoln
105	Loudon
107	McMinn
109	McNairy
111	Macon
113	Madison
115	Marion
117	Marshall
119	Maury
121	Meigs
123	Monroe
125	Montgomery
127	Moore
129	Morgan
131	Obion
133	Overton
135	Perry
137	Pickett
139	Polk
141	Putnam
143	Rhea
145	Roane
147	Robertson
149	Rutherford
151	Scott
153	Sequatchie
155	Sevier
157	Shelby
159	Smith
161	Stewart
163	Sullivan
165	Sumner
167	Tipton
169	Trousdale
171	Unicoi
173	Union
175	Van Buren
177	Warren
179	Washington

Tennessee (TN) (47) (cont.)

Code	County
181	Wayne
183	Weakley
185	White
187	Williamson
189	Wilson

Texas (TX) (48)

Code	County
001	Anderson
003	Andrews
005	Angelina
007	Aransas
009	Archer
011	Armstrong
013	Atascosa
015	Austin
017	Bailey
019	Bandera
021	Bastrop
023	Baylor
025	Bee
027	Bell
029	Bexar
031	Blanco
033	Borden
035	Bosque
037	Bowie
039	Brazoria
041	Brazos
043	Brewster
045	Briscoe
047	Brooks
049	Brown
051	Burleson
053	Burnet
055	Caldwell
057	Calhoun
059	Callahan
061	Cameron
063	Camp
065	Carson
067	Cass
069	Castro

Texas (TX) (48) (cont.)

Code	County
071	Chambers
073	Cherokee
075	Childress
077	Clay
079	Cochran
081	Coke
083	Coleman
085	Collin
087	Collingsworth
089	Colorado
091	Comal
093	Comanche
095	Concho
097	Cooke
099	Coryell
101	Cottle
103	Crane
105	Crockett
107	Crosby
109	Culberson
111	Dallam
113	Dallas
115	Dawson
117	Deaf Smith
119	Delta
121	Denton
123	De Witt
125	Dickens
127	Demmit
129	Donley
131	Duval
133	Eastland
135	Ector
137	Edwards
139	Ellis
141	El Paso
143	Erath
145	Falls
147	Fannin
149	Fayette
151	Fisher
153	Floyd
155	Foard
157	Fort Bend

Texas (TX) (48) (cont.)

Code	County
159	Franklin
161	Freestone
163	Frio
165	Gaines
167	Galveston
169	Garza
171	Gillespie
173	Glasscock
175	Goliad
177	Gonzales
179	Gray
181	Grayson
183	Gregg
185	Grimes
187	Guadalupe
189	Hale
191	Hall
193	Hamilton
195	Hansford
197	Hardeman
199	Hardin
201	Harris
203	Harrison
205	Hartley
207	Haskell
209	Hays
211	Hemphill
213	Henderson
215	Hidalgo
217	Hill
219	Hockley
221	Hood
223	Hopkins
225	Houston
227	Howard
229	Hudspeth
231	Hunt
233	Hutchinson
235	Irion
237	Jack
239	Jackson
241	Jasper
243	Jeff Davis
245	Jefferson

Texas (TX) (48) (cont.)		Texas (TX) (48) (cont.)	
Code	County	Code	County
247	Jim Hogg	335	Mitchell
249	Jim Wells	337	Montague
251	Johnson	339	Montgomery
253	Jones	341	Moore
255	Karnes	343	Morris
257	Kaufman	345	Motley
259	Kendall	347	Nacogdoches
261	Kenedy	349	Navarro
263	Kent	351	Newton
265	Kerr	353	Nolan
267	Kimble	355	Nueces
269	King	357	Ochiltree
271	Kinney	359	Oldham
273	Kleberg	361	Orange
275	Knox	363	Palo Pinto
277	Lamar	365	Panola
279	Lamb	367	Parker
281	Lampasas	369	Parmer
283	La Salle	371	Pecos
285	Lavaca	373	Polk
287	Lee	375	Potter
289	Leon	377	Presidio
291	Liberty	379	Rains
293	Limestone	381	Randall
295	Lipscomb	383	Reagan
297	Live Oak	385	Real
299	Llano	387	Red River
301	Loving	389	Reeves
303	Lubbock	391	Refugio
305	Lynn	393	Roberts
307	McCulloch	395	Robertson
309	McLennan	397	Rockwall
311	McMullen	399	Runnels
313	Madison	401	Rusk
315	Marion	403	Sabine
317	Martin	405	San Augustine
319	Mason	407	San Jacinto
321	Matagorda	409	San Patricio
323	Maverick	411	San Saba
325	Medina	413	Schleicher
327	Menard	415	Scurry
329	Midland	417	Shackelford
331	Milam	419	Shelby
333	Mills	421	Sherman

Texas (TX) (48) (cont.)

Code	County
423	Smith
425	Somervell
427	Starr
429	Stephens
431	Sterling
433	Stonewall
435	Sutton
437	Swisher
439	Tarrant
441	Taylor
443	Terrell
445	Terry
447	Throckmorton
449	Titus
451	Tom Green
453	Travis
455	Trinity
457	Tyler
459	Upshur
461	Upton
463	Uvalde
465	Val Verde
467	Van Zandt
469	Victoria
471	Walker
473	Waller
475	Ward
477	Washington
479	Webb
481	Wharton
483	Wheeler
485	Wichita
487	Wilbarger
489	Willacy
491	Williamson
493	Wilson
495	Winkler
497	Wise
499	Wood
501	Yoakum
503	Young
505	Zapata
507	Zavala

Utah (UT) (49)

Code	County
001	Beaver
003	Box Elder
005	Cache
007	Carbon
009	Daggett
011	Davis
013	Duchesne
015	Emery
017	Garfield
019	Grand
021	Iron
023	Juab
025	Kane
027	Millard
029	Morgan
031	Piute
033	Rich
035	Salt Lake
037	San Juan
039	Sanpete
041	Sevier
043	Summit
045	Tooele
047	Uintah
049	Utah
051	Wasatch
053	Washington
055	Wayne
057	Weber

Vermont (VT) (50)

Code	County
001	Addison
003	Bennington
005	Caledonia
007	Chittenden
009	Essex
011	Franklin
013	Grand Isle
015	Lamoille
017	Orange
019	Orleans
021	Rutland

Vermont (VT) (50) (cont.)		Virginia (VA) (51) (cont.)	
Code	County	Code	County
023	Washington	053	Dinwiddie
025	Windham	595	Emporia (Ind. City)
027	Windsor	057	Essex
Virginia (VA) (51)		059	Fairfax
		600	Fairfax (Ind. City)
		610	Falls Church (Ind. City)
		061	Fauquier
		063	Floyd
		065	Fluvanna
		067	Franklin
		620	Franklin (Ind. City)
		069	Fredericksburg (Ind. City)
		640	Galax (Ind. City)
		071	Giles
		073	Gloucester
		075	Goochland
		077	Grayson
		079	Greene
		081	Greenville
		083	Halifax
		650	Hampton (Ind. City)
		085	Hanover
		660	Harrisonburg (Ind. City)
		087	Henrico
		089	Henry
		091	Highland
		670	Hopewell (Ind. City)
		093	Isle of Wight
		095	James City
		097	King and Queen
		099	King George
		101	King William
		103	Lancaster
		105	Lee
		678	Lexington (Ind. City)
		107	Loudoun
		109	Louisa
		111	Lunenburg
		680	Lynchburg (Ind. City)
		113	Madison
		683	Manassas
		690	Martinsville (Ind. City)
		115	Mathews
		117	Mecklenburg
		119	Middlesex

Virginia (VA) (51) (cont.)

Code	County
121	Montgomery
125	Nelson
127	New Kent
700	Newport News (Ind. City)
710	Norfolk (Ind. City)
131	Northampton
133	Northumberland
720	Norton
135	Nottoway
137	Orange
139	Page
141	Patrick
730	Petersburg (Ind. City)
143	Pittsylvania
740	Portsmouth (Ind. City)
145	Powhatan
147	Prince Edward
149	Prince George
153	Prince William
155	Pulaski
750	Radford (Ind. City)
157	Rappahannock
159	Richmond
760	Richmond (Ind. City)
161	Roanoke
770	Roanoke (Ind. City)
163	Rockbridge
165	Rockingham
167	Russell
775	Salem (Ind. City)
169	Scott
171	Shenandoah
173	Smyth
780	South Boston (Ind. City)
175	Southampton
177	Spotsylvania
179	Stafford
790	Staunton (Ind. City)
800	Suffolk (Ind. City)
181	Surry
183	Sussex
185	Tazewell
810	Virginia Beach (Ind. City)

Virginia (VA) (51) (cont.)

Code	County
187	Warren
191	Washington
820	Waynesboro (Ind. City)
193	Westmoreland
830	Williamsburg (Ind. City)
840	Winchester (Ind. City)
195	Wise
197	Wythe
199	York

Washington (WA) (53)

Code	County
001	Adams
003	Asotin
005	Benton
007	Chelan
009	Clallam
011	Clark
013	Columbia
015	Cowlitz
017	Douglas
019	Ferry
021	Franklin
023	Garfield
025	Grant
027	Grays Harbor
029	Island
031	Jefferson
033	King
035	Kitsap
037	Kittitas
039	Klickitat
041	Lewis
043	Lincoln
045	Mason
047	Okanogan
049	Pacific
051	Pend Oreille
053	Pierce
055	San Juan
057	Skagit
059	Skamania
061	Snohomish

Washington (WA) (53) (cont.)

Code	County
063	Spokane
065	Stevens
067	Thurston
069	Wahkiakum
071	Walla Walla
073	Whatcom
075	Whitman
077	Yakima

West Virginia (WV) (54) (cont.)

Code	County
065	Morgan
067	Nicholas
069	Ohio
071	Pendleton
073	Pleasants
075	Pocahontas
077	Preston
079	Putnam
081	Raleigh
083	Randolph
085	Ritchie
087	Roane
089	Summers
091	Taylor
093	Tucker
095	Tyler
097	Upshur
099	Wayne
101	Webster
103	Wetzel
105	Wirt
107	Wood
109	Wyoming

West Virginia (WV) (54)

Code	County
001	Barbour
003	Berkeley
005	Boone
007	Braxton
009	Brooke
011	Cabell
013	Calhoun
015	Clay
017	Doddridge
019	Fayette
021	Gilmer
023	Grant
025	Greenbrier
027	Hampshire
029	Hancock
031	Hardy
033	Harrison
035	Jackson
037	Jefferson
039	Kanawha
041	Lewis
043	Lincoln
045	Logan
047	McDowell
049	Marion
051	Marshall
053	Mason
055	Mercer
057	Mineral
059	Mingo
061	Monongalia
063	Monroe

Wisconsin (WI) (55)

Code	County
001	Adams
003	Ashland
005	Barron
007	Bayfield
009	Brown
011	Buffalo
013	Burnett
015	Calumet
017	Chippewa
019	Clark
021	Columbia
023	Crawford
025	Dane
027	Dodge
029	Door
031	Douglas
033	Dunn

Wisconsin (WI) (55) (cont.)

Code	County
035	Eau Claire
037	Florence
039	Fond du Lac
041	Forest
043	Grant
045	Green
047	Green Lake
049	Iowa
051	Iron
053	Jackson
055	Jefferson
057	Juneau
059	Kenosha
061	Kewaunee
063	La Crosse
065	Lafayette
067	Langlade
069	Lincoln
071	Manitowoc
073	Marathon
075	Marinette
077	Marquette
078	Menominee
079	Milwaukee
081	Monroe
083	Oconto
085	Oneida
087	Outagamie
089	Ozaukee
091	Pepin
093	Pierce
095	Polk
097	Portage
099	Price
101	Racine
103	Richland
105	Rock
107	Rusk
109	St. Croix
111	Sauk
113	Sawyer
115	Shawano
117	Sheboygan
119	Taylor

Wisconsin (WI) (55) (cont.)

Code	County
121	Trempealeau
123	Vernon
125	Vilas
127	Walworth
129	Washburn
131	Washington
133	Waukesha
135	Waupaca
137	Waushara
139	Winneabago
141	Wood

Wyoming (WY) (56)

Code	County
001	Albany
003	Big Horn
005	Campbell
007	Carbon
009	Converse
011	Crook
013	Fremont
015	Goshen
017	Hot Springs
019	Johnson
021	Laramie
023	Lincoln
025	Natrona
027	Niobrara
029	Park
031	Platte
033	Sheridan
035	Sublette
037	Sweetwater
039	Teton
041	Uinta
043	Washakie
045	Weston

American Samoa (AS) (60)

Code	County
010	Eastern
020	Manu'a
030	Rose Island

American Samoa (AS) (60) (cont.)

Code	County
040	Swains Island
050	Western

Guam (GU) (66)

Code	County
010	Guam

Northern Mariana Islands (MP) (69)

Code	County
010	Mariana Islands

Puerto Rico (PR) (72)

Code	County
001	Adjuntas
003	Aguada
005	Aguadilla
007	Aguas Buenas
009	Aibonito
011	Anasco
013	Arecibo
015	Arroyo
017	Barceloneta
019	Barranquitas
021	Bayamon
023	Cabo Rojo
025	Caguas
027	Camuy
029	Canovanas
031	Carolina
033	Catano
035	Cayey
037	Ceiba
039	Ciales
041	Cidra
043	Coamo
045	Comerio
047	Corozal
049	Culebra
051	Dorado
053	Fajardo
054	Florida
055	Guanica

Puerto Rico (PR) (72) (cont.)

Code	County
057	Guayama
059	Guayanilla
061	Guaynabo
063	Gurabo
065	Hatillo
067	Hormigueros
069	Humacao
071	Isabela
073	Jayuya
075	Juana Diaz
077	Juncos
079	Lajas
081	Lares
083	Las Marias
085	Las Piedras
087	Loiza
089	Luqillo
091	Manati
093	Maricao
095	Maunabo
097	Mayaguez
099	Moca
101	Morovis
103	Naguabo
105	Naranjito
107	Orocovis
109	Patillas
111	Penuelas
113	Ponce
115	Quebradillas
117	Rincon
119	Rio Grande
121	Sabana Grande
123	Salinas
125	San German
127	San Juan
129	San Lorenzo
131	San Sebastian
133	Santa Isabel
135	Toa Alta
137	Toa Baja
139	Trujillo Alto
141	Utuado
143	Vega Alta

Puerto Rico (PR) (72) (cont.)

Code	County
145	Vega Baja
147	Vieques
149	Villalba
151	Yabucoa
153	Yauco

Trust Territories (75)

Code	County
003	Federated States of Micronesia
020	Republic of the Marshall Islands
030	St. Thomas

Virgin Islands (VI) (78)

Code	County
010	St. Croix
020	St. John
030	St. Thomas

Foreign Country (99)

Code	Country
009	Canada
010	Belize
011	People's Republic of China
012	Argentina
013	British Virgin Islands
014	Australia
015	Austria
016	Belgium
017	Behrain
018	Bermuda
019	Bolivia
020	Brazil
021	Bahamas
022	Chile
023	Cayman Islands
024	Colombia
025	Congo
026	Denmark
027	Dominican Republic
028	Ecuador
029	Egypt
030	El Salvador

Foreign Country (99) (cont.)

Code	Country
031	England (England and Northern Ireland)
032	Ethiopia
033	Guatamala
034	Finland
035	France
036	Germany
037	Ghana
038	Russia
039	Greece
040	Hong Kong
041	Honduras
042	Iceland
043	Hungary
044	India
045	Indonesia
046	Iran
047	Cook Islands
048	Republic of Ireland
049	Israel
050	Italy
051	Jordan
052	Japan
053	Cyprus
054	Antigua
055	Kenya
056	Republic of South Korea
058	Kuwait
059	Lebanon
060	Luxembourg
061	Liberia
062	Malaysia
063	Lichtenstein
064	Mexico
065	Monaco
066	Morocco
067	Netherland Antilles
068	Netherlands
069	New Zealand
070	Norway
071	Nigeria
072	Pakistan
073	Papua New Guinea
074	Panama
075	Peru

Foreign Country (99) (cont.)

Code	Country
076	Philippines
077	Portugal
078	Puerto Rico
079	Zimbabwe
080	Saudi Arabia
081	Poland
082	Marshall Islands
084	Singapore
085	South Africa
086	Spain
088	Sweden
089	Switzerland
090	Taiwan
092	Thailand
093	United Arab Emirates
094	Turkey
095	Uruguay
096	Venezuela
097	West Indies
098	Zaire
099	Zambia

Incorporation Code

State

Codes	State of Incorporation	Codes	State of Incorporation
01	AL Alabama	47	TN Tennessee
02	AK Alaska	48	TX Texas
04	AZ Arizona	49	UT Utah
05	AR Arkansas	50	VT Vermont
06	CA California	51	VA Virginia
08	CO Colorado	53	WA Washington
09	CT Connecticut	54	WV West Virginia
10	DE Delaware	55	WI Wisconsin
11	DC District of Columbia	56	WY Wyoming
12	FL Florida	60	AS American Samoa
13	GA Georgia	66	GU Guam
15	HI Hawaii	69	MP Northern Mariana Islands
16	ID Idaho	72	PR Puerto Rico
17	IL Illinois	75	Trust Territories
18	IN Indiana	78	VI Virgin Islands
19	IA Iowa	99	Foreign Country
20	KS Kansas		
21	KY Kentucky		
22	LA Louisiana		
23	ME Maine		
24	MD Maryland	00	United States
25	MA Massachusetts	09	Canada
26	MI Michigan	10	Belize
27	MN Minnesota	11	People's Republic of China
28	MS Mississippi	12	Argentina
29	MO Missouri	13	British Virgin Islands
30	MT Montana	14	Australia
31	NE Nebraska	15	Austria
32	NV Nevada	16	Belgium
33	NH New Hampshire	17	Behrain
34	NJ New Jersey	18	Bermuda
35	NM New Mexico	19	Bolivia
36	NY New York	20	Brazil
37	NC North Carolina	21	Bahamas
38	ND North Dakota	22	Chile
39	OH Ohio	23	Cayman Islands
40	OK Oklahoma	24	Colombia
41	OR Oregon	25	Congo
42	PA Pennsylvania	26	Denmark
44	RI Rhode Island	27	Dominican Republic
45	SC South Carolina		
46	SD South Dakota		

Foreign

Code	Country of Incorporation
00	United States
09	Canada
10	Belize
11	People's Republic of China
12	Argentina
13	British Virgin Islands
14	Australia
15	Austria
16	Belgium
17	Behrain
18	Bermuda
19	Bolivia
20	Brazil
21	Bahamas
22	Chile
23	Cayman Islands
24	Colombia
25	Congo
26	Denmark
27	Dominican Republic

Foreign (cont.)		Foreign (cont.)	
Code	Country of Incorporation	Code	Country of Incorporation
28	Ecuador	73	Papua New Guinea
29	Egypt	74	Panama
30	El Salvador	75	Peru
31	England (England and Northern Ireland)	76	Philippines
32	Ethiopia	81	Poland
33	Guatamala	77	Portugal
34	Finland	78	Puerto Rico
35	France	79	Zimbabwe
36	Germany	80	Saudi Arabia
37	Ghana	82	Marshall Islands
38	Russia	84	Singapore
39	Greece	85	South Africa
40	Hong Kong	86	Spain
41	Honduras	88	Sweden
42	Iceland	89	Switzerland
43	Hungary	90	Taiwan
44	India	92	Thailand
45	Indonesia	93	United Arab Emirates
46	Iran	94	Turkey
47	Cook Islands	95	Uruguay
48	Republic of Ireland	96	Venezuela
49	Israel	97	West Indies
50	Italy	98	Zaire
51	Jordan	99	Zambia
52	Japan		
53	Cyprus		
54	Antigua		
55	Kenya		
56	Republic of South Korea		
58	Kuwait		
59	Lebanon		
60	Luxembourg		
61	Liberia		
62	Malaysia		
63	Lichtenstein		
64	Mexico		
65	Monaco		
66	Morocco		
67	Netherland Antilles		
68	Netherlands		
69	New Zealand		
70	Norway		
71	Nigeria		
72	Pakistan		

International Standards Organization (ISO) Country Code

ISO Country Codes by Code

Code	Country of Incorporation	Code	Country of Incorporation
ABW	Aruba	BVT	Bouvet Island (Bouvetoya)
AFG	Afghanistan, Islamic State of	BWA	Botswana, Republic of
AFI	French Afars and Issas (now Djibouti)	BYS	Byelorussian SSR Soviet Socialist Republic
AGO	Angola, Republic of	CAF	Central African Republic
AIA	Anguilla	CAN	Canada
ALB	Albania, People's Socialist Republic of	CCK	Cocos (Keeling) Islands
AND	Andorra, Principality of	CHE	Switzerland (Swiss Confederation)
ANT	Netherlands Antilles	CHL	Chile, Republic of
ATT	Netherlands Antilles	CHN	China, People's Republic of
ARE	United Arab Emirates	CIV	Cote D'Ivoire, Ivory Coast, Republic of the
ARG	Argentina (Argentine Republic)	CMR	Cameroon, United Republic of
ARM	Armenia	COD	Congo, Democratic Republic of the (formerly Zaire)
ASM	American Samoa	COG	Congo, People's Republic of the
ATA	Antarctica	COK	Cook Islands
ATF	French Southern Territories	COL	Colombia, Republic of
ATG	Antigua and Barbuda	CPV	Cape Verde Islands
ATN	Dronning Maud Land	CRI	Costa Rica, Republic of
AUS	Australia, Commonwealth of	CSK	Czechoslovakia (Czechoslovak Socialist Republic)
AUT	Austria, Republic of	CTE	Canton & Enderbury Islands
AZE	Azerbaijan	CUB	Cuba, Republic of
BDI	Burundi, Republic of	CXR	Christmas Island
BEL	Belgium, Kingdom of	CYM	Cayman Islands
BEN	Benin, People's Republic of	CYP	Cyprus, Republic of
BFA	Burkina Faso	CZE	Czech, Republic of
BGD	Bangladesh, People's Republic of	DDR	German Democratic Republic
BGR	Bulgaria, People's Republic of	DEU	Germany, Federal Republic of
BHR	Bahrain, State of	DHY	Dahomey (now Benin)
BHS	Bahamas, Commonwealth of the	DJI	Djibouti, Republic of
BIH	Bosnia and Herzegovina	DMA	Dominica, Commonwealth of
BLR	Belarus	DNK	Denmark, Kingdom of
BLZ	Belize	DOM	Dominican Republic
BMU	Bermuda	DZA	Algeria, People's Democratic Republic of
BOL	Bolivia, Republic of	ECU	Ecuador, Republic of
BRA	Brazil, Federative Republic of	EGY	Egypt, Arab Republic of
BRB	Barbados	ERI	Eritrea
BRN	Brunei Darussalam	ESH	Western Sahara
BTN	Bhutan, Kingdom of	ESP	Spain (Spanish State)
BUR	Burma, Socialist Republic of the Union		

Code	Country of Incorporation	Code	Country of Incorporation
EST	Estonia	KAZ	Kazakhstan
ETH	Ethiopia	KEN	Kenya, Republic of
FIN	Finland, Republic of	KGZ	Kyrgyz Republic
FJI	Fiji	KHM	Cambodia, Kingdom of
FLK	Falkland Islands (Malvinas)	KIR	Kiribati
FRA	France (French Republic)	KNA	Saint Kitts and Nevis
FRO	Faeroe Islands	KOR	Korea, Republic of
FSM	Micronesia, Federated States of	KWT	Kuwait, State of
FXX	France, Metropolitan	LBN	Lebanon (Lebanese Republic)
GAB	Gabon (Gabonese Republic)	LBR	Liberia, Republic of
GBR	United Kingdom of Great Britain & N. Ireland	LBY	Libya (Libya Arab Jamahiriya)
GEL	Gilbert & Ellice Islands (now Kiribati and Tuvalu)	LCA	Saint Lucia
GEO	Georgia	LIE	Liechtenstein, Principality of
GHA	Ghana, Republic of	LKA	Sri Lanka, Republic of
GIB	Gibraltar	LSO	Lesotho, Kingdom of
GIN	Guinea, Revolutionary People's Republic of	LTU	Lithuania
GLP	Guadeloupe	LUX	Luxembourg, Grand Duchy of
GMB	Gambia, Republic of	LVA	Latvia
GNB	Guinea-Bissau, Republic of	MAC	Macau
GNQ	Equatorial Guinea, Republic of	MAR	Morocco, Kingdom of
GRC	Greece (Hellenic Republic)	MCO	Monaco, Principality of
GRD	Grenada	MDA	Moldova, Republic of
GTM	Guatemala, Republic of	MDV	Maldives, Republic of
GUF	French Guiana	MEX	Mexico (United Mexican States)
GUM	Guam	MHL	Marshall Islands
GUY	Guyana, Republic of	MID	Midway Islands
HKG	Hong Kong	MKD	Macedonia, the former Yugoslav Republic of
HMD	Heard and McDonald Islands	MLI	Mali, Republic of
HND	Honduras, Republic of	MLT	Malta, Republic of
HRV	Hrvatska (Croatia)	MMR	Myanmar
HTI	Haiti, Republic of	MNG	Mongolia, Mongolian People's Republic
HUN	Hungary, Republic of	MNP	Northern Mariana Islands
IDN	Indonesia, Republic of	MOZ	Mozambique, People's Republic of
IND	India, Republic of	MRT	Mauritania, Islamic Republic of
IOT	British Indian Ocean Territory	MSR	Montserrat
IRL	Ireland	MTQ	Martinique
IRN	Iran, Islamic Republic of	MUS	Mauritius
ISL	Iceland	MWI	Malawi, Republic of
ISR	Israel, State of	MYS	Malaysia
ITA	Italy (Italian Republic)	MYT	Mayotte
JAM	Jamaica	NAM	Namibia
JOR	Jordan, Hashemite Kingdom of	NCL	New Caledonia
JPN	Japan	NER	Niger, Republic of the
JTN	Johnston Island	NFK	Norfolk Island

Code	Country of Incorporation	Code	Country of Incorporation
NGA	Nigeria, Federal Republic of	STP	Sao Tome and Principe, Democratic Republic of
NHB	New Hebrides (now Vanuatu)	SUR	Suriname, Republic of
NIC	Nicaragua, Republic of	SVK	Slovakia (Slovak Republic)
NIU	Niue	SVN	Slovenia
NLD	Netherlands, Kingdom of	SWE	Sweden, Kingdom of
NOR	Norway, Kingdom of	SWZ	Swaziland, Kingdom of
NPL	Nepal, Kingdom of	SYC	Seychelles, Republic of
NRU	Nauru, Republic of	SYR	Syrian Arab Republic
NZL	New Zealand	TCA	Turks and Caicos Islands
OMN	Oman, Sultanate of	TCD	Chad, Republic of
PAK	Pakistan, Islamic Republic of	TGO	Togo (Togolese Republic)
PAN	Panama, Republic of	THA	Thailand, Kingdom of
PCI	Pacific Islands (trust territory)	TJK	Tajikistan
PCN	Pitcairn Island	TKL	Tokelau (Tokelau Islands)
PER	Peru, Republic of	TKM	Turkmenistan
PHL	Philippines, Republic of	TMP	East Timor
PLW	Palau	TON	Tonga, Kingdom of
PNG	Papua New Guinea	TTO	Trinidad and Tobago, Republic of
POL	Poland (Polish People's Republic)	TUN	Tunisia, Republic of
PRI	Puerto Rico	TUR	Turkey, Republic of
PRK	Korea, Democratic People's Republic of	TUV	Tuvalu
PRT	Portugal (Portuguese Republic)	TWN	Taiwan, Province of China
PRY	Paraguay, Republic of	TZA	Tanzania, United Republic of
PYF	French Polynesia	UGA	Uganda, Republic of
QAT	Qatar, State of	UKR	Ukraine
REU	Reunion	UMI	United States Minor Outlying Islands
RHO	Southern Rhodesia (now Zimbabwe)	URY	Uruguay, Eastern Republic of
ROM	Romania	USA	United States of America
RUS	Russian Federation	UZB	Uzbekistan
SAU	Saudi Arabia, Kingdom of	VAT	Holy See (Vatican City State)
SDN	Sudan, Democratic Republic of the	VCT	Saint Vincent and the Grenadines
SEN	Senegal, Republic of	VDR	South Vietnam
SGP	Singapore, Republic of	VEN	Venezuela, Republic of
SGS	South Georgia and the South Sandwich Islands	VGB	British Virgin Islands
SHN	St. Helena	VIR	Virgin Islands, U.S.
SJM	Svalbard & Jan Mayen Islands	VNM	Vietnam, Socialist Republic of
SLB	Solomon Islands	VUT	Vanuatu, Republic of
SLE	Sierra Leone, Republic of	WLF	Wallis and Futuna Islands
SLV	El Salvador, Republic of	WSM	Samoa, Independent State of Western
SMR	San Marino, Republic of	YEM	Yemen
SOM	Somalia (Somali Democratic Republic)	YUG	Yugoslavia, Socialist Federal Republic of
SPM	St. Pierre and Miquelon	ZAF	South Africa, Republic of

Code	Country of Incorporation
ZMB	Zambia, Republic of
ZWE	Zimbabwe, Republic of

ISO Country Codes by Country

Country of Incorporation	Code	Country of Incorporation	Code
Afghanistan, Islamic State of	AFG	Burkina Faso	BFA
Albania, People's Socialist Republic of	ALB	Burma, Socialist Republic of the Union of	BUR
Algeria, People's Democratic Republic of	DZA	Burundi, Republic of	BDI
American Samoa	ASM	Byelorussian SSR Soviet Socialist Republic	BYS
Andorra, Republic of	AND	Cambodia, Kingdom of (formerly Khmer Republic/Kampuchea, Democratic)	KHM
Angola, Republic of	AGO	Cameroon, United Republic of	CMR
Anguilla	AIA	Canada	CAN
Antarctica	ATA	Canton & Enderbury Islands	CTE
Antigua and Barbuda	ATG	Cape Verde Islands	CPV
Argentina (Argentine Republic)	ARG	Cayman Islands	CYM
Armenia	ARM	Central African Republic	CAF
Aruba	ABW	Chad, Republic of	TCD
Australia, Commonwealth of	AUS	Chile, Republic of	CHL
Austria, Republic of	AUT	China, People's Republic of	CHN
Azerbaijan	AZE	Christmas Island	CXR
Bahamas, Commonwealth of the	BHS	Cocos (Keeling) Islands	CCK
Bahrain, State of	BHR	Colombia, Republic of	COL
Bangladesh, People's Republic of	BGD	Comoros, Federal and Islamic Republic of	
Barbados	BRB	Congo, Democratic Republic of (formerly Zaire)	COD
Belarus	BLR	Congo, People's Republic of the	COG
Belgium, Kingdom of	BEL	Cook Islands	COK
Belize	BLZ	Costa Rica, Republic of	CRI
Benin, People's Republic of	BEN	Cote D'Ivoire (Ivory Coast, Republic of the)	CIV
Bermuda	BMU	Croatia	HRV
Bhutan, Kingdom of	BTN	Cuba, Republic of	CUB
Bolivia, Republic of	BOL	Cyprus, Republic of	CYP
Bosnia and Herzegovina	BIH	Czech, Republic of	CZE
Botswana, Republic of	BWA	Czechoslovakia (Czechoslovak Socialist Republic)	CSK
Bouvet Island	BVT	Dahomey (now Benin)	DHY
Brazil, Federative Republic of	BRA	Denmark, Kingdom of	DNK
British Indian Ocean Territory	IOT		
British Solomon Islands	SLB		
British Virgin Islands	VGB		
Brunei Darussalam	BRN		
Bulgaria, People's Republic of	BGR		

Country of Incorporation	Code	Country of Incorporation	Code
Djibouti, Republic of (formerly French Afars and Issas)	DJI	Holy See (Vatican City State)	VAT
Dominica, Commonwealth of	DMA	Honduras, Republic of	HND
Dominican Republic	DOM	Hong Kong	HKG
Dronning Maud Land	ATN	Hrvatska (Croatia)	HRV
East Timor (formerly Portuguese Timor)	TMP	Hungary, (Hungarian People's Republic)	HUN
Ecuador, Republic of	ECU	Iceland, Republic of	ISL
Egypt, Arab Republic of	EGY	India, Republic of	IND
El Salvador, Republic of	SLV	Indonesia, Republic of	IDN
Equatorial Guinea, Republic of	GNQ	Iran, Islamic Republic of	IRN
Eritrea	ERI	Iraq, Republic of	IRQ
Estonia	EST	Ireland	IRL
Ethiopia	ETH	Israel, State of	ISR
Faeroe Islands	FRO	Italy (Italian Republic)	ITA
Falkland Islands (Malvinas)	FLK	Jamaica	JAM
Fiji	FJI	Japan	JPN
Finland, Republic of	FIN	Johnston Island	JTN
France, Metropolitan	FXX	Jordan, Hashemite Kingdom of	JOR
France (French Republic)	FRA	Kazakhstan	KAZ
French Afars and Issas	AFI	Kenya, Republic of	KEN
French Guiana	GUF	Kiribati (formerly Gilbert Islands)	KIR
French Polynesia	PYF	Korea, Democratic People's Republic of	PRK
French Southern Territories	ATF	Korea, Republic of	KOR
Gabon (Gabonese Republic)	GAB	Kyrgyz Republic	KGZ
Gambia, Republic of the	GMB	Kuwait, State of	KWT
Georgia	GEO	Lao People's Democratic Republic	LAO
German Democratic Republic	DDR	Latvia	LVA
Germany	DEU	Lebanon (Lebanese Republic)	LBN
Germany, Federal Republic of	DEU	Lesotho, Kingdom of	LSO
Ghana, Republic of	GHA	Liberia, Republic of	LBR
Gibraltar	GIB	Libya (Libyan Arab Jamahiriya)	LBY
Gilbert & Ellice Islands (now Kiribati and Tuvalu)	GEL	Liechtenstein, Principality of	LIE
Greece (Hellenic Republic)	GRC	Lithuania	LTU
Greenland	GRL	Luxembourg, Grand Duchy of	LUX
Grenada	GRD	Macau	MAC
Guadeloupe	GLP	Macedonia, the former Yugoslav Republic of	MKD
Guam	GUM	Madagascar, Republic of	MDG
Guatemala, Republic of	GTM	Malawi, Republic of	MWI
Guinea, Revolutionary People's Republic of	GIN	Malaysia	MYS
Guinea-Bissau, Republic of (formerly Portuguese Guinea)	GNB	Maldives, Republic of	MDV
Guyana, Republic of	GUY	Mali, Republic of	MLI
Haiti, Republic of	HTI	Malta, Republic of	MLT
Heard and McDonald Islands	HMD	Marshall Islands	MHL
		Martinique	MTQ

Country of Incorporation	Code	Country of Incorporation	Code
Mauritania, Islamic Republic of	MRT	Reunion	REU
Mauritius	MUS	Romania, Socialist Republic of	ROM
Mayotte	MYT	Russian Federation	RUS
Mexico (United Mexican States)	MEX	Rwanda (Rwandese Republic)	RWA
Micronesia, Federated States of	FSM	St. Helena	SHN
Midway Islands	MID	St. Pierre and Miquelon	SPM
Moldova, Republic of	MDA	Saint Kitts and Nevis	KNA
Monaco, Principality of	MCO	Saint Lucia	LCA
Mongolia (Mongolian People's Republic)	MNG	Saint Vincent and the Grenadines	VCT
Montserrat	MSR	Samoa, Independent State of Western	WSM
Morocco, Kingdom of	MAR	San Marino, Republic of	SMR
Mozambique, People's Republic of	MOZ	Sao Tome and Principe, Democratic Republic of	STP
Myanmar (formerly Burma)	MMR	Saudi Arabia, Kingdom of	SAU
Namibia	NAM	Senegal, Republic	SEN
Nauru, Republic of	NRU	Sierra Leone, Republic of	SLE
Nepal, Kingdom of	NPL	Seychelles, Republic of	SYC
Netherlands Antilles	ANT	Singapore, Republic of	SGP
Netherlands, Kingdom of the	NLD	Slovakia (Slovak Republic)	SVK
Neutral Zone	NTZ	Slovenia	SVN
New Caledonia	NCL	Solomon Islands (formerly British Solomon Islands)	SLB
New Hebrides (now Vanuatu)	NHB	Somolia (Somali Democratic Republic)	SOM
New Zealand	NZL	South Africa, Republic of	ZAF
Nicaragua, Republic of	NIC	South Georgia and the South Sandwich Islands	SGS
Niger, Republic of the	NER	South Vietnam	VDR
Nigeria, Federal Republic of	NGA	Southern Rhodesia (now Zimbabwe)	RHO
Niue	NIU	Spain (Spanish State)	ESP
Norfolk Island	NFK	Sri Lanka, Democratic Socialist Republic of (formerly Ceylon)	LKA
Northern Mariana Islands	MNP	Sudan, Democratic Republic of the	SDN
Norway, Kingdom of	NOR	Suriname, Republic of	SUR
Oman, Sultanate of (formerly Muscat and Oman)	OMN	Svalbard & Jan Mayen Islands	SJM
Pacific Islands (trust territory)	PCI	Swaziland, Kingdom of	SWZ
Pakistan, Islamic Republic of	PAK	Sweden, Kingdom of	SWE
Palau	PLW	Switzerland (Swiss Confederation)	CHE
Panama, Republic of	PAN	Syrian Arab Republic	SYR
Papua New Guinea	PNG	Taiwan, Province of China	TWN
Paraguay, Republic of	PRY	Tajikistan	TJK
Peru, Republic of	PER	Tanzania, United Republic of	TZA
Philippines, Republic of the	PHL	Thailand, Kingdom of	THA
Pitcairn Island	PCN	Togo (Togolese Republic)	TGO
Poland (Polish People's Republic)	POL		
Portugal (Portuguese Republic)	PRT		
Puerto Rico	PRI		
Qatar, State of	QAT		

Country of Incorporation	Code
Tokelau (Tokelau Islands)	TKL
Tonga, Kingdom of	TON
Trinidad and Tobago, Republic of	TTO
Tunisia, Republic of	TUN
Turkey, Republic of	TUR
Turkmenistan	TKM
Turks and Caicos Islands	TCA
Tuvalu	TUV
Uganda, Republic of	UGA
Ukraine	URK
United Arab Emirates	ARE
United Kingdom of Great Britain & N. Ireland	GBR
United States Minor Outlying Islands	UMI
United States of America	USA
Uruguay, Eastern Republic of	URY
Uzbekistan	UZB
Vanuatu, Republic of	VUT
Vanuatu (formerly New Hebrides)	VUT
Venezuela, Republic of	VEN
Viet Nam, Socialist Republic of (formerly Democratic Republic of & Republic of)	VNM
Virgin Islands, U.S.	VIR
Wallis and Futuna Islands	WLF
Western Sahara (formerly Spanish Sahara)	ESH
Yemen	YEM
Yugoslavia, Socialist Federal Republic of	YUG
Zambia, Republic of	ZMB
Zimbabwe (formerly Southern Rhodesia)	ZWE

Geographic Area Region Codes by Code

Code	Region of Incorporation	Code	Region of Incorporation
AFRICA	Africa	PAC_BAS	Pacific Basin
AMERICAS	No/C/So Americas	PAC_CST	USA Pacific Coast
AND_PACT	Andean Pact Countries	PAC_RIM	Pacific Rim
ASIA	Asia	PLN_STS	USA Plain States
ATLN_CST	USA Atlantic Coast	R_WORLD	Rest of World
AUSTR_AS	Australasia	RKY_MTNS	USA Rocky Mountains
BENELUX	Benelux	SCAND	Scandinavia
CARIB	Caribbean	SOUTH	USA South
CARLINAS	USA Carolinas	S_AMER	South America
C_AFRICA	Central Africa	SE_ASIA	Southeast Asia
C_AMER	Central America	SEG_99	Intercorporate Eliminations
C_ASIA	Central Asia	SO_AFRIC	Southern Africa
DAKOTAS	USA Dakotas	SO_ASIA	Southern Asia
EAST	USA East	SO_EAST	USA Southeast
E_AFRICA	East Africa	SO_EUROP	Southern Europe
E_EUR	Eastern Europe	SO_WEST	USA Southwest
E_HEM	Eastern Hemisphere	UK_HLDGS	British Territories and Ex-Colonial Holdings
EURASIA	Eurasia	WEST	USA West
EUROPE	Europe	W_EUR	Western Europe
EUR_OTH	Europe outside of European Union	W_HEM	Western Hemisphere
EUR_UN	European Union	W_AFRICA	West Africa
FRDOMTOM	French Overseas Depts & Terr		
GR_LAKES	USA Great Lakes		
GULF_CST	USA Gulf Coast		
HISP	Hispania		
L_AMER	Latin America		
L_VALLEY	USA Lehigh Valley		
MEDIT	Mediterranean		
MIDATLNT	USA Midatlantic		
MIDSOUTH	USA Midsouth		
MIDWEST	USA Midwest		
MID_EAST	Middle East		
NEW_ENGL	USA New England		
NORTH	USA North		
N_AMER	North America		
NO_AFRIC	Northern Africa		
NO_EAST	USA Northeast		
NO_EUROP	Northern Europe		
NO_WEST	USA Northwest		
OCEANIA	Oceania		
OECD	Org Economic Cooperation & Development		
OTHER	Other		

Geographic Area Region Codes by Region

Region of Incorporation	Code	Region of Incorporation	Code
Africa	AFRICA	USA Carolinas	CARLINAS
Andean Pact Countries	AND_PACT	USA Dakotas	DAKOTAS
Asia	ASIA	USA East	EAST
Australasia	AUSTR_AS	USA Great Lakes	GR_LAKES
Benelux	BENELUX	USA Lehigh Valley	L_VALLEY
British Territories and Ex-Colonial Holding	UK_HLDGS	USA Midatlantic	MIDATLNT
Caribbean	CARIB	USA Midsouth	MIDSOUTH
Central Africa	C_AFRICA	USA Midwest	MIDWEST
Central America	C_AMER	USA New England	NEW_ENGL
Central Asia	C_ASIA	USA North	NORTH
East Africa	E_AFRICA	USA Northeast	NO_EAST
East Asia	E_ASIA	USA Northwest	NO_WEST
Eastern Europe	E_EUR	USA Pacific Coast	PAC_CST
Eastern Hemisphere	E_HEM	USA Plains States	PLN_STS
Eurasia	EURASIA	USA Rocky Mountains	RKY_MTNS
Europe	EUROPE	USA South	SOUTH
Europe Outside of European Union	EUR_OTH	USA Southeast	SO_EAST
European Union	EUR_UN	USA Southwest	SO_WEST
French Overseas Depts & Terr	FRDOMTOM	USA West	WEST
Hispania	HISP	West Africa	W_AFRICA
Intercorporate Eliminations	SEG_99	Western Europe	W_EUR
Latin America	L_AMER	Western Hemisphere	W_HEM
Mediterranean	MEDIT		
Middle East	MID_EAST		
Northern Africa	N_AFRIC		
North America	N_AMER		
No/C/So Americas	AMERICAS		
Northern Europe	NO_EUROP		
Oceania	OCEANIA		
Org Economic Cooperation & Development	OECD		
Other	OTHER		
Pacific Basin	PAC_BAS		
Pacific Rim	PAC_RIM		
Rest of World	R_WORLD		
Scandinavia	SCAND		
South America	S_AMER		
Southeast Asia	SE_ASIA		
Southern Africa	SO_AFRIC		
Southern Asia	SO_ASIA		
Southern Europe	SO_EUROP		
USA Atlantic Coast	ATLN_CST		

United States Geographic Area Region Codes by Code

Code	Region of Incorporation
ATLN_CST	USA Atlantic Coast
CARLINAS	USA Carolinas
DAKOTAS	USA Dakotas
EAST	USA East
GR_LAKES	USA Great Lakes
GULF_CST	USA Gulf Coast
L_VALLEY	USA Lehigh Valley
MIDATLNT	USA Midatlantic
MIDSOUTH	USA Midsouth
MIDWEST	USA Midwest
NEW_ENGL	USA New England
NO_EAST	USA Northeast
NO_WEST	USA Northwest
NORTH	USA North
PAC_CST	USA Pacific Coast
PLN_STS	USA Plains States
RKY_MTNS	USA Rocky Mountains
SO_EAST	USA Southeast
SO_WEST	USA Southwest
SOUTH	USA South
WEST	USA West

United States Geographic Area Region Codes by Region

Region of Incorporation	Code
USA Atlantic Coast	ATLN_CST
USA Carolinas	CARLINAS
USA Dakotas	DAKOTAS
USA East	EAST
USA Great Lakes	GR_LAKES
USA Lehigh Valley	L_VALLEY
USA Midatlantic	MIDATLNT
USA Midsouth	MIDSOUTH
USA Midwest	MIDWEST
USA New England	NEW_ENGL
USA North	NORTH
USA Northeast	NO_EAST
USA Northwest	NO_WEST
USA Pacific Coast	PAC_CST
USA Plains States	PLN_STS
USA Rocky Mountains	RKY_MTNS
USA South	SOUTH
USA Southeast	SO_EAST
USA Southwest	SO_WEST
USA West	WEST

Indexes by Stock Ticker Symbol in Numerical Order

Active Indexes

Code	Description	Code	Description
I0001	S&P Industrials-Last Trading Wed of the Month	I0044	Hambrecht & Quist Computer Soft
I0002	S&P Industrials-Last Trading Day	I0045	Value Line Composite
I0003	S&P 500 Comp-Last Trading Day	I0046	Value Line Industrial
I0004	American Stock Exchange Index	I0047	Value Line Utilities
I0005	DOW Jones Industrials-30 Stk	I0048	Webs Index Fd-IOPV Australia
I0006	DOW Jones Transportation-20	I0049	Webs Index Fd-IOPV Austria
I0007	DOW Jones Utilities-15 Stk	I0051	Webs Index Fd-IOPV Canada
I0008	NASDAQ - Index Composite	I0052	Webs Index Fd-IOPV France
I0009	NY Stock Exchange-Composite	I0053	Webs Index Fd-IOPV Germany
I0010	S&P 500 Comp-Last Trading Wed of the Month	I0054	Webs Index Fd-IOPV Hong Kong
I0011	NASDAQ National Market Composite	I0055	Webs Index Fd-IOPV Italy
I0012	S&P OTC 250 Index – Last Trading Day	I0056	Webs Index Fd-IOPV Japan
I0013	S&P OTC 250 Index – Last Trading Wednesday	I0057	Webs Index Fd-IOPV Malaysia
I0014	S&P 100-Last Trading Day	I0058	Webs Index Fd-IOPV Mexico
I0015	S&P 100-Last Trading Wed of the Month	I0059	Webs Index Fd-IOPV Netherlnd
I0016	S&P MidCap 400 Index	I0061	Webs Index Fd-IOPV Singapore
I0017	S&P/BARRA Growth Index	I0062	Webs Index Fd-IOPV Spain
I0018	S&P/BARRA Value Index	I0063	Webs Index Fd-IOPV Sweden
I0019	S&P SmallCap 600 Index	I0064	Webs Index Fd-IOPV Switzrlnd
I0020	S&P 1500 Super Composite	I0065	Webs Index Fd-IOPV Utd Kgdm
I0021	Russell 1000 Growth	I0066	Webs Index Fd-IOPV Belgium
I0022	Russell MidCap	I0067	Ishares Index Russell 1000 Growth
I0023	Russell 1000 Index	I0068	Ishares Index S&P SmallCap 600
I0024	Russell 3000 Index	I0069	Ishares Index S&P/Barra Growth
I0025	Russell 1000 Index	I0070	Ishares Index S&P MidCap 400
I0026	Russell 2000 Index	I0071	Ishares Index DJ US Telecomm
I0027	S&P REIT Composite	I0072	Ishares Index DJ US Financial
I0028	NASDAQ 100	I0073	Ishares Index S&P/Barra Value
I0036	S&P 400/BARRA Growth Index	I0074	Ishares Index Russell 3000
I0037	S&P 400/BARRA Value Index	I0075	Ishares Index Russell 1000
I0038	S&P 600/BARRA Growth Index	I0076	Ishares Index DJ US Tech Sec
I0039	S&P 600/BARRA Value Index	I0077	Ishares Index DJ US Internet
I0040	Morgan Stanley High Tech 35	I0078	Ishares Index S&P 500
I0041	Amex – Biotechnology Index	I0079	Ishares Index Russell 2000
I0042	Amex – Computer Technology	I0080	Ishares Index Russell 1000 Value
I0043	Thestreet Com E-Commerce	I0112	Welshire 5000 Equity
		I0113	S&P Indl Invt GR Credit Index
		I0114	S&P Indl Spec GR Credit Index

Code	Description	Code	Description
I0115	NASDAQ Financial	I3429	Hardware & Tools
I0116	AMEX – Reduced Value Pharm	I3500	High Tech Composite
I0117	S&P Commodity Index	I3533	Oil Well Equipment & Service
I0118	S&P/TSX Venture Comp Index	I3554	Manufacturing-Diversified Industrials
I0119	S&P 1000 Index	I3555	Machinery-Diversified
I0491	S&P Utilities Index	I3568	Pollution Control
I0600	High Grade Common	I3570	Computer Systems
I0650	Preferred Stocks – Last Trading Wednesday	I3610	Electrical Equipment
I0660	S&P 900 Index	I3630	Household Furnishings & Appliances
I0700	Low Priced Common	I3660	Communication-Equipment/Manufacturers
I0714	REITS - 500	I3664	Electronics Defense
I0750	Capital Goods	I3673	Electronics-Instrumentation
I0775	Consumer Goods	I3674	Electronics (Semiconductors)
I1000	Metals Miscellaneous	I3687	Office Equipment & Supplies
I1042	Gold Mining	13711	Automobile
I1300	Energy Composite	13713	Heavy Duty Trucks & Parts
I1310	Oil-Composite	13716	Auto Parts-After Market
I1312	Oil-Exploration & Production	I3721	Aerospace/Defense
I2001	Foods	I3861	Photography/Imaging
I2082	Beverages-Alcoholic	I3941	Toys
I2086	Beverages-Soft Drinks	I4000	S&P Transportation Index
I2111	Tobacco	I4011	Railroads
I2300	Textiles	I4210	Truckers
I2600	Paper And Forest Products	I4511	Airlines
I2650	Containers-Paper	I4700	Transportation-Miscellaneous
I2700	Publishing	I4810	Telephone (New)
I2711	Publishing Newspapers	I4830	Broadcast Media
I2750	Specialty Printing	I4899	Telecommunications-Long Distance
I2800	Chemicals	I4911	Electric Companies
I2819	Chemicals-Specialty	I4920	Natural Gas-Distribution-Pipe Line
I2830	Health Care Drugs	I5140	Distributors Consumer Prods
I2834	Health Care-Diversified	I5300	Retail Composite
I2837	Medical Products & Supplies	I5311	Retail Stores-Dept Stores
I2839	Pharmaceutical Composite	I5399	Retail Stores-General Merchandise Chain
I2841	Household Products	I5411	Retail Stores-Food Chains
I2844	Cosmetics	I5632	Retail Specialty-Apparel
I2890	Chemicals-Diversified	I5812	Restaurants
I2899	Chemicals-Composite	I5912	Retail Stores-Drug Stores
I2912	Oil (Domestic Integrated)	I5999	Retail-Specialty
I2913	Oil (Intl Integrated)	I6000	S&P Financial Index
I2949	Building Materials Group	I6020	Banks Composite
I3089	Housewares	I6021	Money Center Banks
I3141	Shoes		
I3221	Containers-Metal & Glass		
I3310	Steel		
I3334	Aluminum		

Code	Description	Code	Description
I6022	Major Regional Banks	ENE.M	S&P 400 ENERGY.S
I6099	Financial-Miscellaneous	FIN.I	S&P 500 FINANCIALS.S
I6125	Savings & Loan Holding Companies	FIN.M	S&P 400 FINANCIALS.S
I6145	Personal Loans	HEA.I	S&P 500 HEALTH CARE.S
I6200	Brokerage Firms	HEA.M	S&P 400 HEALTH CARE.S
I6300	Insurance-Composite	IND.I	S&P 500 INDUSTRIALS.S
I6313	Life Insurance	IND.M	S&P 400 INDUSTRIALS.S
I6314	Multi-Line Insurance	MAT.I	S&P 500 MATERIALS.S
I6332	Property-Casualty Insurance	MAT.M	S&P 400 MATERIALS.S
I6411	Insurance Brokers	MI0714	REITS - MID
I6599	Homebuilding	NYA	NYSE Composite Index
I7011	Hotel-Motels	RLX	S&P Retail Index
I7370	Computer Software & Services	SI0714	REITS - SMALL
I7399	Specialized Services	TEC.I	S&P 500 INFORMATION TECH.S
I7810	Entertainment	TEC.M	S&P 400 INFORMATION TECH.S
I8000	Health Care-Composite	TEL.I	S&P 500 TELECOM SERVICES.S
I8060	Hospital Management	TEL.M	S&P 400 TELECOM SERVICES.S
I8911	Engineering & Construction	UTL.I	S&P 500 UTILITIES.S
I9998	Miscellaneous	UTL.M	S&P 400 UTILITIES.S
CI0029	S&P/TSX 60 Index	XI0714	REITS - SUPER
CI0051	S&P/TSX Composite Index		
CI0066	TSX 100 Index		
CI0067	TSX 200 Index		
CI1000	S&P/TSX – Metals/Minerals		
CI1040	S&P/TSX – Gold/Silver		
CI1311	S&P/TSX – Oil and Gas		
CI2610	S&P/TSX – Paper/Forest Products		
CI3990	S&P/TSX – Industrial Products		
CI4619	S&P/TSX – Pipelines		
CI4700	S&P/TSX – Transportation and Environmental Services		
CI4890	S&P/TSX – Communications		
CI4939	S&P/TSX – Utilities		
CI5900	S&P/TSX – Merchandising		
CI6199	S&P/TSX – Financial Services		
CI6550	S&P/TSX – Real Estate		
CI8740	S&P/TSX – Conglomerates		
CDI.I	S&P 500 CONSUMER DISCRETION.S		
CDI.M	S&P 400 CONSUMER DISCRETION.S		
CST.I	S&P 500 CONSUMER STAPLES.S		
CST.M	S&P 400 CONSUMER STAPLES.S		
ENE.I	S&P 500 ENERGY.S		

Canadian Indexes by Code

Code	Description
CI0029	S&P/TSX 60 Index
CI0051	S&P/TSX Composite Index
CI0066	TSX 100 Index
CI0067	TSX 200 Index
CI0775	S&P/TSX – Consumer Products
CI1000	S&P/TSX – Metals/Minerals
CI1040	S&P/TSX – Gold/Silver
CI1311	S&P/TSX – Oil and Gas
CI2610	S&P/TSX – Paper/Forest Products
CI3990	S&P/TSX – Industrial Products
CI4619	S&P/TSX – Pipelines
CI4700	S&P/TSX – Transportation and Environmental Services
CI4890	S&P/TSX – Communications
CI4939	S&P/TSX – Utilities
CI5900	S&P/TSX – Merchandising
CI6199	S&P/TSX – Financial Services
CI6550	S&P/TSX – Real Estate
CI8740	S&P/TSX – Conglomerates

Canadian Indexes by Index

Description	Code
S&P/TSX 60 Index	CI0029
S&P/TSX Composite Index	CI0051
S&P/TSX – Communications	CI4890
S&P/TSX – Conglomerates	CI8740
S&P/TSX – Consumer Products	CI0775
S&P/TSX – Financial Services	CI6199
S&P/TSX – Gold/Silver	CI1040
S&P/TSX – Industrial Products	CI3990
S&P/TSX – Merchandising	CI5900
S&P/TSX – Metals/Minerals	CI1000
S&P/TSX – Oil and Gas	CI1311
S&P/TSX – Paper/Forest Products	CI2610
S&P/TSX – Pipelines	CI4619
S&P/TSX – Real Estate	CI6550
S&P/TSX – Transportation and Environmental Services	CI4700
S&P/TSX – Utilities	CI4939
TSX 100 Index	CI0066
TSX 200 Index	CI0067

Indexes in Alphabetical Order with Stock Ticker Symbols

Active Indexes

Description	Code	Description	Code
Aerospace/Defense	I3721	Gold Mining	I1042
Airlines	I4511	Hambrecht & Quist Computer	I0044
Aluminum	I3334	Soft	
American Stock Exchange Index	I0004	Hardware & Tools	I3429
AMEX – Airline	XAL	Health Care Drugs	I2830
Amex – Biotechnology Index	I0041	Health Care-Composite	I8000
Amex – Computer Technology	I0042	Health Care-Diversified	I2834
AMEX – Reduced Value Pharm	I0116	Heavy Duty Trucks & Parts	I3713
Auto Parts-After Market	I3716	High Grade Common	I0600
Automobile	I3711	High Tech Composite	I3500
Banks Composite	I6020	Homebuilding	I6599
Beverages-Alcoholic	I2082	Hospital Management	I8060
Beverages-Soft Drinks	I2086	Hotel-Motels	I7011
Broadcast Media	I4830	Household Furnishings & Appliances	I3630
Building Materials Group	I2949	Household Products	I2841
Capital Goods	I0750	Housewares	I3089
Chemicals	I2800	Insurance Brokers	I6411
Chemicals-Composite	I2899	Insurance-Composite	I6300
Chemicals-Diversified	I2890	Ishares Index DJ US Financial	I0072
Chemicals-Specialty	I2819	Ishares Index DJ US Internet	I0077
Communication-Equipment/Manufacturers	I3660	Ishares Index DJ US Tech Sec	I0076
Computer Software & Services	I7370	Ishares Index DJ US Telecomm	I0071
Computer Systems	I3570	Ishares Index Russell 1000 Growth	I0067
Containers-Metal & Glass	I3221	Ishares Index Russell 1000 Value	I0080
Containers-Paper	I2650	Ishares Index Russell 1000	I0075
Cosmetics	I2844	Ishares Index Russell 2000	I0079
Distributors Consumer Prods	I5140	Ishares Index Russell 3000	I0074
DOW Jones Composite	10008	Ishares Index S&P/Barra Growth	I0069
DOW Jones Industrials-30 Stk	I0005	Ishares Index S&P/Barra Value	I0073
DOW Jones Transportation-20	I0006	Ishares Index S&P MidCap 400	I0070
DOW Jones Utilities-15 Stk	I0007	Ishares Index S&P SmallCap 600	I0068
Electric Companies	I4911	Ishares Index S&P 500	I0078
Electrical Equipment	I3610	Life Insurance	I6313
Electronics (Semiconductors)	I3674	Low Priced Common	I0700
Electronics Defense	I3664	Machinery-Diversified	I3555
Electronics-Instrumentation	I3673	Major Regional Banks	I6022
Energy Composite	I1300	Manufacturing-Diversified Industrials	I3554
Engineering & Construction	I8911	Medical Products & Supplies	I2837
Entertainment	I7810		
Financial-Miscellaneous	I6099		
Foods	I2001		

Description	Code	Description	Code
Metals Miscellaneous	I1000	S&P 100-Last Trading Day	I0014
Money Center Banks	I6021	S&P 100-Last Trading Wed of the Month	I0015
Morgan Stanley High Tech 35	I0040	S&P 400 ENERGY.S	ENE.M
Multi-Line Insurance	I6314	S&P 400 MATERIALS.S	MAT.M
NASDAQ 100	I0028	S&P 400 INDUSTRIALS.S	IND.M
NASDAQ Financial	I0115	S&P 400 CONSUMR DISCRETION.S	CDI.M
NASDAQ National Market Composite	I0011	S&P 400 CONSUMER STAPLES.S	CST.M
NASDAQ-OTC Index Composite	I0008	S&P 400 HEALTH CARE.S	HEA.M
Natural Gas-Distribution-Pipe Line	I4920	S&P 400 FINANCIALS.S	FIN.M
NY Stock Exchange-Composite	I0009	S&P 400 INFORMATION TECH.S	TEC.M
Office Equipment & Supplies	I3687	S&P 400 TELECOM SERVICES.S	TEL.M
Oil (Domestic Integrated)	I2912	S&P 400 UTILITIES.S	UTL.M
Oil (Intl Integrated)	I2913	S&P 500 ENERGY.S	ENE.I
Oil Well Equipment & Service	I3533	S&P 500 MATERIALS.S	MAT.I
Oil-Composite	I1310	S&P 500 INDUSTRIALS.S	IND.I
Oil-Exploration & Production	I1312	S&P 500 CONSUMR DISCRETION.S	CDI.I
Paper And Forest Products	I2600	S&P 500 CONSUMER STAPLES.S	CST.M
Personal Loans	I6145	S&P 500 HEALTH CARE.S	HEA.I
Pharmaceutical Composite	I2839	S&P 500 FINANCIALS.S	FIN.I
Photography/Imaging	I3861	S&P 500 INFORMATION TECH.S	TEC.I
Pollution Control	I3568	S&P 500 TELECOM SERVICES.S	TEL.I
Property-Casualty Insurance	I6332	S&P 500 UTILITIES.S	UTL.I
Publishing	I2700	S&P 500 Comp-Last Trading Day	I0003
Publishing-Newspapers	I2711	S&P 500 Comp-Last Trading Wed of the Month	I0010
Railroads	I4011	S&P 900 Index	I0660
Restaurants	I5812	S&P 1000 Index	I0119
REITS – 500	I0714	S&P 1500 Super Composite	I0020
REITS – MID	MI0714	S&P Commodity Index	I0117
REITS – SMALL	SI0714	S&P Financial Index	I6000
REITS – SUPER	XI0714	S&P Industrials-Last Trading Day	I0002
Retail Specialty-Apparel	I5632	S&P Industrials-Last Trading Wed of the Month	I0001
Retail Stores-Composite	I5300	S&P MidCap 400 Index	I0016
Retail Stores-Dept Stores	I5311	S&P REIT Composite	I0027
Retail Stores-Drug Stores	I5912	S&P Retail Index	RLX
Retail Stores-Food Chains	I5411		
Retail Stores-General Merchandise Chain	I5399		
Retail-Specialty	I5999		
Russell 1000 Growth	I0021		
Russell 1000 Index	I0025		
Russell 1000 Value	I0023		
Russell 2000 Index	I0026		
Russell 3000 Index	I0024		
Russell MidCap	I0022		

Description	Code
S&P Transportation Index	I4000
S&P Utilities Index	I0491
S&P/BARRA Growth Index	I0017
S&P/BARRA Value Index	I0018
S&P/TSX 60 Index	CI0029
S&P/TSX Composite Index	CI0051
S&P/TSX Venture Comp Index	I0118
Savings & Loan Holding Companies	I6125
Shoes	I3141
Specialized Services	I7399
Specialty Printing	I2750
Steel	I3310
Telecommunications-Long Distance	I4899
Telephone (New)	I4810
Textiles	I2300
Thestreet Com E-Commerce	I0043
Tobacco	I2111
Toys	I3941
Transportation-Miscellaneous	I4700
TSX 100 Index	CI0066
TSX 200 Index	CI0067
Truckers	I4210
Value Line Composite	I0045
Value Line Industrial	I0046
Value Line Utilities	I0047
Webs Index Fd-IOPV Australia	I0048
Webs Index Fd-IOPV Austria	I0049
Webs Index Fd-IOPV Belgium	I0066
Webs Index Fd-IOPV Canada	I0051
Webs Index Fd-IOPV France	I0052
Webs Index Fd-IOPV Germany	I0053
Webs Index Fd-IOPV Hong Kong	I0054
Webs Index Fd-IOPV Italy	I0055
Webs Index Fd-IOPV Japan	I0056
Webs Index Fd-IOPV Malaysia	I0057
Webs Index Fd-IOPV Mexico	I0058
Webs Index Fd-IOPV NetherInd	I0059
Webs Index Fd-IOPV Singapore	I0061
Webs Index Fd-IOPV Spain	I0062
Webs Index Fd-IOPV Sweden	I0063
Webs Index Fd-IOPV Switzrlnd	I0064
Webs Index Fd-IOPV Utd Kgdm	I0065

Inactive Indexes by Index

Description	Code	Description	Code
Air Freight	I4712	Machine Tools	I3540
Atomic Energy	I4961	Machinery-Agricultural	I3522
Auto Parts-Original Equipment	I3717	Machinery-Construction and Material Handling	I3531
Automobile-Excluding General Motors	I3712	Machinery-Industrial	I3560
Beverages-Distillers	I2085	Machinery-Specialty	I3550
Brokerage Firms	I6200	Machinery-Steam Generating	I3511
Building Material-Roof and Wallbrd	I2950	Mail Order Chains	I5322
Building Material-Air Conditioning	I3431	Manufactured Housing	I3791
Building Material-Cement	I3241	Metal Fabricating	I3400
Building Material-Diversified	I3430	Miscellaneous	I9998
Canadian Oil and Gas Exploration	I1382	Miscellaneous (High Tech)	I9999
Chemicals-Excluding Du Pont	I2799	Natural Gas-Distributors	I4921
Coal	I1211	Oil & Gas Drilling	I1381
Computer Systems-Excluding IBM	I3572	Oil-Crude Producers	I1311
Confectionery	I2065	Other Major Banks	I6029
Conglomerates	I9997	Preferred Stocks-Last Trading Wed of the Month	10650
Consumer Goods	I0775	Radio TV Manufacturers	I3651
Copper	I3331	Railroad Equipment	I3740
Electrical and Electronic-Major	I3600	Real Estate Investment Trust	I6798
Electronics	I3670	Real Estate Investment Trust	I6799
Entertainment & Leisure-Composite	I7800	Retail Stores-Discount	I5312
Fertilizers	I2870	Retail Stores-Variety Stores	I5331
Financial Companies	I6140	S&P OTC 250-Last Trading Day	I0012
Food Processed	I2000	S&P OTC 250-Last Trading Wed of the Month	I0013
Food-Dairy Products	I2020	Steel-Excluding U S Steel	I3300
Foods-Canned Foods	I2030	Telephone	I4811
Foods-Meat Packing	I2010	Telephone-Excluding AT&T	I4812
Foods-Sugar Refiners	I2063	Textile Products	I2200
Forest Products	I2400	Textiles-Synthetic Fibers	I2823
Gaming Companies	I7990	Tires and Rubber Goods	I3011
Health Care-Miscellaneous	I8050	Vending and Food Service	I3581
Home Furnishings	I2510		
Investment Companies	I6135		
Investment Companies-Bond Funds	I6136		
Lead and Zinc	I1031		
Leisure Time	I3948		

Inactive Indexes by Code

Code	Description	Code	Description
I0012	S&P OTC 250-Last Trading Day	I3651	Radio TV Manufacturers
I0013	S&P OTC 250-Last Trading Wed of the Month	I3670	Electronics
10650	Preferred Stocks-Last Trading Wed of the Month	I3712	Automobile-Excluding General Motors
10775	Consumers' Goods	I3717	Auto Parts-Original Equipment
I1031	Lead and Zinc	I3740	Railroad Equipment
I1211	Coal	I3791	Manufactured Housing
I1311	Oil-Crude Producers	I3948	Leisure Time
I1381	Oil & Gas Drilling	I4712	Air Freight
I1382	Canadian Oil and Gas Exploration	I4811	Telephone
I2000	Food Processed	I4812	Telephone-Excluding AT&T
I2010	Foods-Meat Packing	I4921	Natural Gas-Distributors
I2020	Food-Dairy Products	I4961	Atomic Energy
I2030	Foods-Canned Foods	I5312	Retail Stores-Discount
I2063	Foods-Sugar Refiners	I5322	Mail Order Chains
I2065	Confectionery	I5331	Retail Stores-Variety Stores
I2085	Beverages-Distillers	I6029	Other Major Banks
I2200	Textile Products	I6135	Investment Companies
I2400	Forest Products	I6136	Investment Companies-Bond Funds
I2510	Home Furnishings	I6140	Financial Companies
I2799	Chemicals-Excluding Du Pont	I6200	Brokerage Firms
I2823	Textiles-Synthetic Fibers	I6798	Real Estate Investment Trust
I2870	Fertilizers	I6799	Real Estate Investment Trust
I2950	Building Material-Roof and Wllbrd	I7800	Entertainment & Leisure-Composite
I3011	Tires and Rubber Goods	I7990	Gaming Companies
I3241	Building Material-Cement	I8050	Health Care-Miscellaneous
I3300	Steel-Excluding U S Steel	I9997	Conglomerates
I3331	Copper	I9998	Miscellaneous
I3400	Metal Fabricating	I9999	Miscellaneous (High Tech)
I3430	Building Material-Diversified		
I3431	Building Material-Air Conditioning		
I3511	Machinery-Steam Generating		
I3522	Machinery-Agricultural		
I3531	Machinery-Construction and Material Handling		
I3540	Machine Tools		
I3550	Machinery-Specialty		
I3560	Machinery-Industrial		
I3572	Computer Systems-Excluding IBM		
I3581	Vending and Food Service		
I3600	Electrical and Electronic-Major		

Global Industry Classification Standards (GICS) Codes Reference Tables

The Global Industry Classification Standards (GICS) Codes is a collaboration between Standard & Poor's and Morgan Stanley Capital International*. GICS codes are 8-digit codes that correspond to various business or industrial activities, such as Oil & Gas Drilling or Wireless Telecommunication Services.

GICS is based upon a classification of economic sectors, which can be further subdivided into a hierarchy of industry groups, industries and sub-industries. In total, there are 10 economic sectors, 24 industry groups, 62 industries and 132 sub-industries categories to date.

The classification codes are left-justified. All Sectors have a 2-digit identification code (leftmost 2 digits); all Industry Groups have a 4-digit identification code (leftmost 4 digits); all Industries have a 6-digit identification code (leftmost 6 digits); and all Sub-Industries use the full 8-digit identification code.

Following is a sample of the Global Industry Classification Standard codes hierarchy for IBM:

Economic Sector:

45 – Information Technology

Industry Group:

4520 – Technology Hardware & Equipment

Industry:

452020 – Computers and Peripherals

Sub-Industry:

45202010 – Computer Hardware

For active companies, GICS history will be from 6/30/99 forward.

For research companies, GICS history will be retained only for the month that the company became inactive. Any previous history collected will be set to 00000000. For example, Company ABS became a Research File company effective October 31, 1997. At that time, its GICS code was 25203010. All history prior to 10/01/97 will now be 00000000.

***Note:** GICS for inactive companies have not be reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor's.

The following tables list the GICS Economic Sector codes:

GICS Codes Description	Code
Energy	10
Materials	15
Industrials	20
Consumer Discretionary	25
Consumer Staples	30
Health Care	35
Financials	40
Information Technology	45
Telecommunication Services	50
Utilities	55

GICS Codes Subdivisions:

00000000 – Not Assigned

No additional code hierarchy is assigned to these companies. Companies which become inactive will have the 8-digit code (00000000) assigned to all history prior to the last month on record for that company.*

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International: they were assigned by Standard & Poor's.

10 – Energy

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
Energy	1010	Energy Equipment & Services	101010	Oil & Gas Drilling	10101010	
				Oil & Gas Equipment & Services	10101020	
		Oil & Gas	101020	Integrated Oil & Gas	10102010	
				Oil & Gas Exploration & Production	10102020	
				Oil & Gas Refining, Marketing & Transportation*	10102030	*Oil & Gas Refining & Marketing prior to 3/28/02

15 – Materials

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
Materials	1510	Chemicals	151010	Commodity Chemicals	15101010	
				Diversified Chemicals	15101020	
				Fertilizers & Agricultural Chemicals	15101030	
				Industrial Gases	15101040	
				Specialty Chemicals	15101050	
		Construction Materials	151020	Construction Materials	15102010	
		Containers & Packaging	151030	Metal & Glass Containers	15103010	
				Paper Packaging	15103020	
		Metals & Mining	151040	Aluminum	15104010	
				Diversified Metals & Mining	15104020	
				Gold	15104030	
				Precious Metals & Minerals	15104040	
				Steel	15104050	
		Paper & Forest Products	151050	Forest Products	15105010	
				Paper Products	15105020	

20 – Industrial

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
Capital Goods	2010	Aerospace & Defense	201010	Aerospace & Defense	20101010	
		Building Products	201020	Building Products	20102010	
		Construction & Engineering	201030	Construction & Engineering	20103010	
		Electrical Equipment	201040	Electrical Components & Equipment	20104010	
				Heavy Electrical Equipment	20104020	
		Industrial Conglomerates	201050	Industrial Conglomerates	20105010	
		Machinery	201060	Construction & Farm Machinery & Heavy Trucks*	20106010	*Construction & Farm Machinery prior to 3/28/02
				Industrial Machinery	20106020	
		Trading Companies & Distributors	201070	Trading Companies & Distributors	20107010	
Commercial Services & Supplies	2020	Commercial Services & Supplies	202010	Commercial Printing	20201010	
				Data Processing Services*	20201020	*Discontinued as of 5/1/03 (see 45102020)
				Diversified Commercial Services	20201030	
				Employment Services	20201040	

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
				Environmental Services	20201050	
				Office Services & Supplies	20201060	
Transportation	2030	Air Freight & Logistics ²	203010	Air Freight & Logistics*	20301010	*Air Freight & Couriers prior to 3/28/02
		Airlines	203020	Airlines	20302010	
		Marine	203030	Marine	20303010	
		Road & Rail	203040	Railroads	20304010	
				Trucking	20304020	
		Transportation Infrastructure	203050	Airport Services	20305010	
				Highways & Railtracks	20305020	
				Marine Ports & Services	20305030	

25 – Consumer Discretionary

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
Automobiles & Components	2510	Auto Components	251010	Auto Parts & Equipment	25101010	
				Tires & Rubber	25101020	
		Automobiles	251020	Automobile Manufacturers	25102010	

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
				Motorcycle Manufacturers	25102020	
Consumer Durables & Apparel	2520	Household Durables	252010	Consumer Electronics	25201010	
				Home Furnishings	25201020	
				Homebuilding	25201030	
				Household Appliances	25201040	
				Housewares & Specialties	25201050	
		Leisure Equipment & Products	252020	Leisure Products	25202010	
				Photographic Products	25202020	
		Textiles, Apparel & Luxury Goods+	252030	Apparel, Accessories and Luxury Goods*	25203010	+Textiles & Apparel prior to 3/28/02 *Apparel & Accessories prior to 3/28/02
				Footwear	25203020	
				Textiles	25203030	
Hotels Restaurants & Leisure	2530	Hotels Restaurants & Leisure	253010	Casinos & Gaming	25301010	
				Hotels, Resorts & Cruise Lines*	25301020	*Hotels prior to 3/28/02

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
				Leisure Facilities	25301030	
				Restaurants	25301040	
Media	2540	Media	254010	Advertising	25401010	
				Broadcasting & Cable TV	25401020	
				Movies & Entertainment	25401030	
				Publishing*	25401040	*Publishing & Printing prior to 3/28/02
Retailing	2550	Distributors	255010	Distributors	25501010	
		Internet & Catalog Retail	255020	Catalog Retail	25502010	
				Internet Retail	25502020	
		Multiline Retail	255030	Department Stores	25503010	
				General Merchandise Stores	25503020	
		Specialty Retail	255040	Apparel Retail	25504010	
				Computer & Electronics Retail	25504020	
				Home Improvement Retail	25504030	
				Specialty Stores	25504040	

30 – Consumer Staples

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
Food & Staples Retailing [^]	3010	Food & Staples Retailing+	301010	Drug Retail	30101010	[^] Food & Drug Retailing prior to 5/1/03 +Food & Drug Retailing prior to 5/1/03
				Food Distributors	30101020	
				Food Retail	30101030	
				Hypermarkets and Super Centers*	30101040	*New code as of 5/1/03
Food Beverage & Tobacco	3020	Beverages	302010	Brewers	30201010	
				Distillers & Vintners	30201020	
				Soft Drinks	30201030	
		Food Products	302020	Agricultural Products	30202010	
				Meat Poultry & Fish*	30202020*	*Discontinued 3/28/02; merged into Packaged Foods and Meats
				Packaged Foods & Meats*	30202030	*New code as of 3/28/2002 when Meat, Poultry and Fish merged with Packaged Foods
		Tobacco	302030	Tobacco	30203010	
Household & Personal Products	3030	Household Products	303010	Household Products	30301010	
		Personal Products	303020	Personal Products	30302010	Apparel & Accessories prior to 3/28/02

35 – Health Care

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
Health Care Equipment & Services	3510	Health Care Equipment & Supplies	351010	Health Care Equipment	35101010	
				Health Care Supplies	35101020	
		Health Care Providers & Services	351020	Health Care Distributors*	35102010	*Formerly Health Care Distributors & Services prior to 5/1/03
				Health Care Services*	35102015	*New as of 5/1/03
				Health Care Facilities	35102020	
				Managed Health Care	35102030	
Pharmaceuticals & Biotechnology	3520	Biotechnology	352010	Biotechnology	35201010	
		Pharmaceuticals	352020	Pharmaceuticals	35202010	

40 – Financials

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
Banks	4010	Commercial Banks+	401010	Diversified Banks*	40101010	+Banks prior to 5/1/03 *Banks prior to 5/1/03
				Regional Banks*	40101015	*New code as of 5/1/03
		Thrifts & Mortgage Finance	401020+	Thrifts & Mortgage Finance	40102010	+New code as of 5/1/03 *New code as of 5/1/03
Diversified Financials	4020	Diversified Financial Services+	402010	Consumer Finance*	40201010	+Diversified Financials prior to 5/1/03; index was rebased to 100.00 as of 5/1/03: prior history not comparable. *Discontinued as of 5/1/03 (see 40202010)
				Other Diversified Financial Services*	40201020	*Diversified Financial Services prior to 5/1/03; index was rebased to 100.00 as of 5/1/03: prior history not comparable.
				Multi-Sector Holdings	40201030	
				Specialized Finance*	40201040	*New code as of 5/1/03
		Consumer Finance+	402020	Consumer Finance*	40202010	+New code as of 5/1/03 *New code as of 5/1/03
		Capital Markets+	402030	Asset Management & Custody Banks*	40203010	+New code as of 5/1/03 *New code as of 5/1/03

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
				Investment Banking & Brokerage	40203020	*New code as of 5/1/03
				Diversified Capital Markets	40203030	*New code as of 5/1/03
Insurance	4030	Insurance	403010	Insurance Brokers	40301010	
				Life & Health Insurance	40301020	
				Multi-Line Insurance	40301030	
				Property & Casualty Insurance	40301040	
				Reinsurance	40301050	
Real Estate	4040	Real Estate	404010	Real Estate Investment Trusts	40401010	
				Real Estate Management & Development	40401020	

45 – Information Technology

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
Software & Services	4510	Internet Software & Services	451010	Internet Software & Services	45101010	
		IT Services+	451020	IT Consulting & Other Services*	45102010	+IT Consulting & Services prior to 5/1/03; index was rebased to 100.00 as of 5/1/03; prior history not comparable. *IT Consulting & Services prior to 5/1/03
				Data Processing & Outsourced Services*	45102020	*New as of 5/1/03
		Software	451030	Application Software	45103010	
				Systems Software	45103020	
				Home Entertainment Software*	45103030	*New as of 5/1/03
Technology Hardware & Equipment	4520	Communication s Equipment	452010	Networking Equipment*	45201010	*Discontinued as of 5/1/03
				Communications Equipment*	45201020	*Telecommunications Equipment prior to 5/1/03
		Computers & Peripherals	452020	Computer Hardware	45202010	

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
				Computer Storage & Peripherals	45202020	
		Electronic Equipment & Instruments	452030	Electronic Equipment Manufacturers*	45203010	*Electronic Equipment & Instruments prior to 5/1/03
				Electronic Manufacturing Services*	45203020	*New code as of 5/1/03
				Technology Distributors*	45203030	*New code as of 5/1/03
		Office Electronics	452040	Office Electronics	45204010	
		Semiconductor Equipment & Products+	452050	Semiconductor Equipment*	45205010	+Discontinued as of 5/1/03 *Discontinued as of 5/1/03 (see 45301010)
				Semiconductors*	45205020	*Discontinued as of 5/1/03 (see 45301020)
Semiconductors & Semiconductor Equipment^	4530^	Semiconductors & Semiconductor Equipment+	453010	Semiconductor Equipment*	45301010	^New code as of 5/1/03 +New code as of 5/1/03 *New code as of 5/1/03
				Semiconductors	45301020	*New code as of 5/1/03

50 – Telecommunication Services

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
Telecommunication Services	5010	Diversified Telecommunication Services	501010	Alternative Carriers	50101010	
				Integrated Telecommunication Services	50101020	
		Wireless Telecommunication Services	501020	Wireless Telecommunication Services	50102010	

55 – Utilities

Industry Group	Industry Group Code	Industry	Industry Code	Sub-Industry	Sub-Industry Code	Notes
Utilities	5510	Electric Utilities	551010	Electric Utilities	55101010	
		Gas Utilities	551020	Gas Utilities	55102010	
		Multi-Utilities ¹	551030	Multi-Utilities and Unregulated Power*	55103010	*Multi-Utilities prior to 3/28/02
		Water Utilities	551040	Water Utilities	55104010	

Industry Index Relative Codes (XREL)

The XREL code reflects the code assigned by Standard & Poor's to Industry Groups based upon Sectors. Each Economic Sector encompasses a number of Industry Index Groups. The first two digits of the XREL code indicates which Economic Sector a group belongs to. Under this system, all stocks within the S&P 500, the MidCap 400 and the SmallCap 600 are classified into 11 economic sectors and 118 industry groups. Constituent markers and Industry Subgroup PDE records for the S&P MidCap 400 and the S&P SmallCap 600 are included, as well as, in the S&P 1500 Super Composite.

Economic Sectors:

Economic Sectors:Description	Code
Consumer Discretionary (Consumer Cyclicals prior to 1/1/2002)	976**
Consumer Staples	978
Energy	935
Financials	800
Health Care	905
Industrials (Capital Goods prior to 1/1/2002)	925**
Information Technology (Technology prior to 1/1/2002)	940**
Materials (Basic Materials prior to 1/1/2002)	970**
Telecommunication Services (Communication Services prior to 1/1/2002)	974**
Transportation	600***
Utilities	700

**Index reclassification occurred beginning 1/1/2002, of which history was reclassified back to 12/31/1994.
 ***This code was discontinued after 12/31/2001.

S&P Industry Index Groups

Economic Sectors	Code	118 Industry Groups	Code
Materials [Basic Materials prior to 12/31/1994]	0100	Agricultural Products [Discontinued after1995]	0101
		Aluminum	0102
		Chemicals [Discontinued after1995]	0103
		Chemicals (Diversified) [Discontinued after1995]	0104
		Chemicals (Specialty) [Discontinued after1995]	0105
		Construction Materials [Construction (Cement & Aggregates) prior to 12/31/1994]	0106
		Containers & Packaging (Paper) [Discontinued after1995]	0107

Economic Sectors	Code	118 Industry Groups	Code
		Gold [Gold & Precious Metals Mining prior to 12/31/1994]	0108
		Steel [Iron & Steel prior to 12/31/1994]	0109
		Diversified Metals Mining [Metals Mining prior to 12/31/1994]	0110
		Paper & Forest Products	0111
		Commodity Chemicals	0112
		Diversified Chemicals	0113
		Fertilizers & Agricultural Chemicals	0114
		Industrial Gases	0115
		Specialty Chemicals	0116
		Precious Metals & Minerals	0117
		Forest Products	0118
		Paper Products	0119
		Metal & Glass Containers	0120
		Paper Packaging	0121
Industrials [Capital Goods prior to 1/1/2002]	0200	Containers (Metal & Glass) [Discontinued after1995]	0202
		Industrial Conglomerates [Electrical Equipment prior to 12/31/1994]	0203
		Construction & Engineering [Engineering & Construction prior to 12/31/1994]	0204
		Machinery (Diversified) [Discontinued after1995]	0205
		Manufacturing (Diversified) [Discontinued after1995]	0206
		Manufacturing (Specialized) [Discontinued after1995]	0207
		Metal Fabricators [Discontinued after1995]	0208
		Office Equipment & Supplies [Discontinued after1995]	0209
		Trucks & Parts [Discontinued after1995]	0210
		Environmental Services [Waste Management prior to 12/31/1994]	0211
		Heavy Electrical Equipment	0212
		Electrical Components & Equipment	0213
		Construction & Farm Machinery	0214
		Trading Companies & Distributors	0215
		Building Products	0216
		Diversified Commercial Services	0217
		Employment Services	0218

Economic Sectors	Code	118 Industry Groups	Code
		Trading Companies & Distributors	0219
		Aerospace/Defense [formerly code 0201]	0220
		Aerospace & Defense	0220
		Office Services & Supplies	0221
		Commerical Printing [Consumer Staples/Specialty Printing prior to 12/31/1994; formerly code 0517]	0222
		Data Processing Services [Technology/Services (Data Processing) prior to 12/31/1994; formerly code 0913]	0223
		Airport Services	0224
		Highways & Railtracks	0225
		Marine Ports & Services	0226
		Marine	0227
		Air Frieght & Couriers [Transportation/Air Frieght prior to 12/31/1994; formerly code 1002]	0228
		Airlines [Transportation/Airlines prior to 12/31/1994; formerly code 1003]	0229
		Railroads [Transportation/Railroads prior to 12/31/1994; formerly code 1004]	0230
		Trucking	0231
TelecommunicationServices [Communication Services prior to 1/1/2002]	0300	Wireless Telecommunications [Cellular/Wireless Telecommunications prior to 12/31/1994]	0301
		Telecommunications (Long Distance) [Discontinued after 1995]	0302
		Telephone [Discontinued after 1995]	0303
		Alternative Carriers	0304
		Integrated Telecommunication Services	0305
Consumer Discretionary [Consumer Cyclicals prior to 1/1/2002]	0400	Auto Parts & Equipment	0401
		Automobile Manufacturer [Automobiles prior to 1/1/2002]	0402
		Building Materials [Discontinued after 1995]	0403
		Consumer (Jewelry, Novelties & Gifts) [Discontinued after 1995]	0404
		Distributors (Durables) [Discontinued after 1995]	0405
		Casinos & Gaming [Gaming, Lottery & Parimutual Companies prior to 12/31/1994]	0406

Economic Sectors	Code	118 Industry Groups	Code
Casinos & Gaming [Gaming, Lottery & Parimutual Companies prior to 12/31/1994]		Casinos & Gaming [Gaming, Lottery & Parimutual Companies prior to 12/31/1994]	0406
Hardware & Tools[Discontinued after1995]		Hardware & Tools[Discontinued after1995]	0407
Homebuilding		Homebuilding	0408
Household Furniture & Appliances [Discontinued after1995]		Household Furniture & Appliances [Discontinued after1995]	0409
Leisure Time (Products) [Discontinued after1995]		Leisure Time (Products) [Discontinued after1995]	0410
Hotels [Lodging-Hotels prior to 12/31/1994]		Hotels [Lodging-Hotels prior to 12/31/1994]	0411
Photography/Imaging		Photography/Imaging	0412
Publishing [Discontinued after1995]		Publishing [Discontinued after1995]	0413
Publishing (Newspapers) [Discontinued after1995]		Publishing (Newspapers) [Discontinued after1995]	0414
Home Improvement Retail [Retail (Building Supplies) prior to 12/31/1994]		Home Improvement Retail [Retail (Building Supplies) prior to 12/31/1994]	0415
Computers & Electronic Retail [Retail (Computers & Electronics) prior to 12/31/1994]		Computers & Electronic Retail [Retail (Computers & Electronics) prior to 12/31/1994]	0416
Department Stores [Retail (Department Stores) prior to 12/31/1994]		Department Stores [Retail (Department Stores) prior to 12/31/1994]	0417
Retail (Discounters) [Discontinued after1995]		Retail (Discounters) [Discontinued after1995]	0418
General Merchandise Stores [Retail (General Merchandise) prior to 12/31/1994]		General Merchandise Stores [Retail (General Merchandise) prior to 12/31/1994]	0419
Retail (Home Shopping) [Discontinued 1/1/2002]		Retail (Home Shopping) [Discontinued 1/1/2002]	0420
Apparel Retail [Retail (Specialty- Apparel) prior to 12/31/1994]		Apparel Retail [Retail (Specialty- Apparel) prior to 12/31/1994]	0421
Specialty Stoeres [Retail (Specialty) prior to 12/31/1994]		Specialty Stoeres [Retail (Specialty) prior to 12/31/1994]	0422
Advertising [Services (Advertising/Marketing) prior to 12/31/1994]		Advertising [Services (Advertising/Marketing) prior to 12/31/1994]	0423
Services (Commercial & Consumer) [Discontinued 1/1/2002]		Services (Commercial & Consumer) [Discontinued 1/1/2002]	0424
Apparel & Accessories [Textiles (Apparel) prior to 12/31/1994]		Apparel & Accessories [Textiles (Apparel) prior to 12/31/1994]	0425
Footwear		Footwear	0426
Textiles (Home Furnishings) [Discontinued after1995]		Textiles (Home Furnishings) [Discontinued after1995]	0427
Textiles (Specialty) [Discontinued after1995]		Textiles (Specialty) [Discontinued after1995]	0428
Home Furnishings		Home Furnishings	0429
Home Appliances		Home Appliances	0430

Economic Sectors	Code	118 Industry Groups	Code
		Publishing & Printing	0431
		Catalog Retail	0432
		Internet Retail	0433
		Photographic Products	0434
		Tires & Rubber	0435
		Consumer Electronics	0436
		Leisure Facilities	0437
		Distributors	0438
		Leisure Products	0439
		Motocycle Manufacturers	0440
		Textiles	0441
		Broadcasting & Cable TV [Consumer Staples/Broadcasting (TV, Radio, Cable) prior to 12/31/1994; formerly code 0503]	0442
		Movies & Entertainment [Consumer Staples/Entertainment prior to 12/31/1994; formerly code 0505]	0443
		Housewares & Specialties [Consumer Staples/Housewares prior to 12/31/1994; formerly code 0508]	0444
		Restaurants [Consumer Staples/Restaurants prior to 12/31/1994]	0445
Consumer Staples	0500	Beverages (Alcoholic) [Discontinued after1995]	0501
		Soft Drinks [Beverages (Non- Alcoholic) prior to 12/31/1994]	0502
		Broadcasting (Television, Radio, & Cable) [Discontinued after1995]	0503
		Distributors (Food & Health) [Discontinued after1995]	0504
		Entertainment [Discontinued after1995]	0505
		Packaged Foods [Foods prior to 12/31/1994]	0506
		Household Products (Non- Durables)	0507
		Housewares[Discontinued after1995]	0508
		Personal Products [Personal Care prior to 12/31/1994]	0509
		Restaurants [Discontinued after1995]	0510
		Drug Retail [Retail (Drug Stores) prior to 12/31/1994]	0511
		Food Retail [Retail (Food Chains) prior to 12/31/1994]	0512

Economic Sectors	Code	118 Industry Groups	Code
		Services (Employment) [Discontinued after1995]	0513
		Services (Facilities & Environmental) [Discontinued after1995]	0514
		Services (Payroll Processing) [Discontinued after1995]	0515
		Services (Rentals) [Discontinued after1995]	0516
		Specialty Printing [Discontinued after1995]	0517
		Tobacco	0518
		Brewers	0519
		Distillers & Vintners	0520
		Food Distributors	0521
		Agricultural Products [Basic Materials/Agricultural Products prior to 12/31/1994; formerly code 0101]	0522
		Meat, Poultry & Fish	0523
Energy	0601	Oil & Gas (Drilling & Equipment) [Discontinued after1995]	0602
		Oil & Gas Exploration & Production	0603
		Oil & Gas Refining & Marketing	0604
		Oil (Domestic Integrated) [Discontinued after1995]	0605
		Oil (International Integrated)	0606
		Oil & Gas Drilling	0607
		Oil & Gas Equipment & Services	0608
Financials	0701	Banks (Major Regional) [Discontinued after1995]	0702
		Banks (Money Center) [Discontinued after1995]	0703
		Banks (Regional) [Discontinued after1995]	0704
		Consumer Finance	0705
		Financial (Diversified) [Discontinued after1995]	0706
		Insurance Brokers	0707
		Life & Health Insurance [Insurance (Life/Health) prior to 12/31/1994]	0708
		Multi-line Insurance [Insurance (Multi-Line) prior to 12/31/1994]	0709
		Property & Casualty Insurance [Insurance (Property-Casualty) prior to 12/31/1994]	0710
		Investment Banking/Brokerage [Discontinued after1995]	0711

Economic Sectors	Code	118 Industry Groups	Code
		Property & Casualty Insurance [Insurance (Property-Casualty) prior to 12/31/1994]	0710
		Investment Banking/Brokerage [Discontinued after1995]	0711
		Investment Management [Discontinued after1995]	0712
		Savings & Loan Companies[Discontinued after1995]	0713
		Banks	0714
		Diversified Financial Services	0715
		Multi-Sector Holdings	0716
		Reinsurance	0717
		Real Estate Investment Trusts	0718
		Real Estate Management & Development	0719
Health Care	0800	Health Care (Diversified) [Discontinued after1995]	0801
		Health Care (Drugs-Generic & Other) [Discontinued after1995]	0802
		Health Care (Drugs-Major Pharmaceuticals) [Discontinued after1995]	0803
		Health Care Facilities [Health Care (Hospital Management) prior to 12/31/1994]	0804
		Health Care (Long Term Care) [Discontinued after1995]	0805
		Health Care (Managed Care) [Discontinued after1995]	0806
		Health Care Equipment [Health Care (Medical Products & Supplies) prior to 12/31/1994]	0807
		Health Care (Specialized Services) [Discontinued 1/1/2002]	0808
		Biotechnology	0809
		Pharmaceuticals	0810
		Health Care Supplies	0811
		Health Care Distributors & Services	0812
		Managed Health Care	0813
Information Technology [Technology prior to 1/1/2002]	0900	Telecommunications Equipment [Communications Equipment prior to 12/31/1994]	0902
		Computers Hardware	0903
		Networking Equipment [Computers (Networking) prior to 12/31/1994]	0904

Economic Sectors	Code	118 Industry Groups	Code
		Computer Storage & Peripherals [Computers (Peripherals) prior to 12/31/1994]	0905
		Computers (Software & Services) [Discontinued after1995]	0906
		Electronics(Component Distributors[Discontinued after1995]	0907
		Electronics (Defense) [Discontinued after1995]	0908
		Electronics (Instrumentation) [Discontinued after1995]	0909
		Semiconductors [Electronics (Semiconductors) prior to 12/31/1994]	0910
		Equipment (Semiconductor) [Discontinued after1995]	0911
		Services (Computer Systems) [Discontinued after1995]	0912
		Services (Data Processing) [Discontinued after1995]	0913
		Photography/Imaging[Discontinued after1995]	0914
		Internet Software & Services	0915
		IT Consulting & Services	0916
		Application Software	0917
		Systems Software	0918
		Office Electronics	0919
		Electronic Equipment & Instruments	0920
		Semiconductor Equipment	0921
Transportation [Discontinued after1995]	1000	Air Freight [Discontinued after1995]	1002
		Airlines [Discontinued after1995]	1003
		Railroads [Discontinued after1995]	1004
		Shipping [Discontinued after1995]	1005
		Truckers [Discontinued after1995]	1006
Utilities	1100	Electric Companies	1101
		Natural Gas [Discontinued after1995]	1102
		Power Producers (Independent) [Discontinued after1995]	1103
		Water Utilities [Discontinued after1995]	1104
		Gas Utilities	1105
		Multi-Utilities	1106
		Water Utilities	1107

SIC Codes

An asterisk (*) next to a code number flags a Standard & Poor's -defined industry classification code. Following these lists, you will find definitions for these classifications.

SIC Codes in Alphabetical Order

A - SIC Codes		A - SIC Codes (cont.)	
Description	Code	Description	Code
Abrasive products	3291	Air-cond, heating, refrig eq	3585
Abrasive, asbestos, misc minrl	3290	Air courier services	4513
Accident & health insurance	6321	Air heat & condition eq-whsl	5075
Accident, health ins, med plan	6320	Air transport, nonscheduled	4520
Account, audit, bookkeep svcs	8720	Air transport, nonscheduled	4522
Account, audit, bookkeep svcs	8721	Air transport, scheduled	4512
Adhesives and sealants	2891	Aircraft	3721
Adjustment & collection svcs	7322	Aircraft and parts	3720
Admin-economic programs	9600	Aircraft engine, engine parts	3724
Admin-educational programs	9410	Aircraft parts, aux eq, nec	3728
Admin-educational programs	9411	Airports & terminal services	4580
Admin-environ quality, housng	9500	Airports & terminal services	4581
Admin-environmental quality	9510	Air, wtr res, solid waste mgmt	9511
Admin-gen economic programs	9610	Alkalies and chlorine	2812
Admin-gen economic programs	9611	Aluminum die-castings	3363
Admin-housing programs	9531	Aluminum extruded products	3354
Admin-housing, urban develop	9530	Aluminum foundries	3365
Admin-human resource program	9400	Aluminum rolling, drawing, nec	3355
Admin-public health programs	9430	Aluminum sheet, plate & foil	3353
Admin-public health programs	9431	Ammunition, ex small arms	3483
Admin-social programs	9440	Amusement & rec svcs, nec	7999
Admin-social programs	9441	Amusement & recreation svcs	7900
Admin-urban planning	9532	Amusement parks	7996
Admin-vet affair, ex hlth, ins	9450	Animal & marine fats & oils	2077
Admin-vet affair, ex hlth, ins	9451	Animal aquaculture	0273
Advertising	7310	Animal service, ex veterinary	0750
Advertising agencies	7311	Animal spec services, ex vet	0752
Advertising, nec	7319	Animal specialties	0270
Agric prod-lvstk, animal spec	0200	Animal specialties, nec	0279
Agricultural chemicals	2870	Anthracite mining	1230
Agricultural services	0700	Anthracite mining	1231
Agriculture production-crops	0100	Apparel & accessories, nec	2389
Air and gas compressors	3563	Apparel & other finished pds	2300
		Apparel and accessory stores	5600

A - SIC Codes (cont.)

Description	Code
Apparel belts	2387
Apparel, piece gds, notns-whsl	5130
Arboreta, botanic, zoo gardens	8420
Arboreta, botanic, zoo gardens	8422
Architect, ornamenti metal wk	3446
Architectural services	8712
Armature rewinding shops	7694
Arrange trans-freight, cargo	4730
Arrange trans-freight, cargo	4731
Arrangement-pass trans, nec	4729
Arrangement, passenger trans	4720
Asbestos products	3292
Asphalt felts and coatings	2952
Asphalt paving, blocks	2951
Asphalt paving, roofing matls	2950
Auto and home supply stores	5530
Auto and home supply stores	5531
Auto dealers, gas stations	5500
Auto exhaust sys repair shop	7533
Auto glass replacement shops	7536
Auto mdse mach operators	5962
Auto rent & lease, no drivers	7510
Auto repair, services, parking	7500
Auto svcs, ex repair, carwash	7549
Auto transmissn repair shops	7537
Auto trim, apparel findings	2396
Automatic regulatng controls	3822
Automatic vending machines	3581
Automobile parking	7520
Automobile parking	7521
Automotive dealers, nec	5590
Automotive dealers, nec	5599
Automotive repair shops	7530
Automotive repair shops, nec	7539
Automotive stampings	3465
Automotive svcs, ex repair	7540
Autos & other vehicles-whsl	5012

B - SIC Codes (cont.)

Description	Code
Bands, orchestras, actors	7929
Barber shops	7240
Barber shops	7241
Beauty shops	7230
Beauty shops	7231
Beef cattle, except feedlots	0212
Beef cattle feedlots	0211
Beer and ale-wholesale	5181
Beer, wine, acoholic bev-whsl	5180
Beet sugar	2063
Berry crops	0171
Beverages	2080
Biological pds, ex diagnstics	2836
Bitmns coal undergrnd mining	1222
Bitmns coal, lignite surf mng	1221
Bituminous coal, lignite mng	1220
Blankbooks, binders,bookbind	2780
Blankbooks, binders & devices	2782
Bldg clean & maint svc, nec	7349
Bldg cnstr-gen contr, op bldr	1500
Bldg matl, hardwr, garden-retl	5200
Boat building and repairing	3732
Boat dealers	5550
Boat dealers	5551
Body repair and paint shops	7532
Bolt, nut, screw, rivets, washrs	3452
Book printing	2732
Book stores	5942
Bookbinding and related work	2789
Books	2730
Books & newspapers-wholesale	5192
Books: pubg, pubg & printing	2731
Boot, shoe cut stock, findings	3130
Boot, shoe cut stock, findings	3131
Bowling centers	7930
Bowling centers	7933
Branches, agencies-frn banks	6081
Bras, girdles, allied garments	2342
Brdge, tunl, elvtd hghwy cnstr	1622
Brdwoven fabric mill, cotton	2210
Brdwoven fabric mill, cotton	2211
Brdwovn fabric man made, silk	2220
Brdwovn fabric man made, silk	2221
Brdwovn fabric, wool, incl dye	2230
Brdwovn fabric, wool, incl dye	2231

B - SIC Codes

Description	Code
Bakeries-retail	5460
Bakeries-retail	5461
Bakery products	2050
Ball and roller bearings	3562

B - SIC Codes (cont.)

Description	Code
Bread, bakery pds, ex cookie	2051
Brick & structural clay tile	3251
Brick, rel constr mail-whsl	5032
Broiler, fryer, roaster, chickn	0251
Brooms and brushes	3991
Btld & can soft drinks, water	2086
Burial caskets	3995
Bus charter service	4140
Bus charter svc, ex local	4142
Business associations	8610
Business associations	8611
Business consulting svcs,nec	8748
Business credit institutions	6150
Business services	7300
Business services, nec	7389
Business, secretarial schools	8244

C - SIC Codes

Description	Code
Cable and other pay TV svcs	4840
Cable and other pay TV svcs	4841
Calculate, acct mach, ex comp	3578
Camera & photo supply stores	5946
Camps and rec vehicle parks	7030
Can fruit, veg, presrv, jam, jel	2033
Candy & oth confection prods	2064
Candy, nut, confectnry stores	5440
Candy, nut, confectnry stores	5441
Cane sugar, except refining	2061
Cane sugar refining	2062
Can, frozn, presrv fruit & veg	2030
Canned, cured fish, seafoods	2091
Canned specialties	2032
Canvas and related products	2394
Carbon and graphite products	3624
Carbon black	2895
Carbon paper & inked ribbons	3955
Carbs, pistons, rings, valves	3592
Carpentry and floor work	1750
Carpentry work	1751
Carpet, upholstery cleaning	7217

C - SIC Codes (cont.)

Description	Code
Carpets and rugs	2270
Carpets and rugs	2273
Carwashes	7542
Cash grains	0110
Cash grains, nec	0119
Catalog, mail-order houses	5961
Cellulosic man-made fibers	2823
Cement, hydraulic	3240
Cement, hydraulic	3241
Cemetery subdivid, developers	6553
Cent resv depostry instn, nec	6019
Central reserve deposit inst	6010
Ceramic wall and floor tile	3253
Cereal breakfast foods	2043
Chem, fertilizer mineral mng	1470
Chem,fertilizer minrl mng, nec	1479
Chemicals & allied pds-whsl	5160
Chemicals & allied products	2800
Chemicals & chem preps, nec	2899
Chems, allied pds-whsl, nec	5169
Chew & smoke tobacco, snuff	2130
Chew & smoke tobacco, snuff	2131
Chewing gum	2067
Chicken eggs	0252
Child day care services	8350
Child day care services	8351
Children, infant wear stores	5640
Children, infant wear stores	5641
Chocolate and cocoa products	2066
Cigarettes	2110
Cigarettes	2111
Cigars	2120
Cigars	2121
Citrus fruits	0174
Civic, social, fraternal assoc	8640
Civic, social, fraternal assoc	8641
Clay refractories	3255
Clay, ceramc, refrct minrl, nec	1459
Clay, ceramic, refract mineral	1450
Cmp and cmp software stores	5734
Cmp facilities mgmt service	7376
Cmp integrated sys design	7373

C - SIC Codes (cont.)

Description	Code
Cmp maintenance and repair	7378
Cmp processing, data prep svc	7374
Cmp programming, data process	7370
Coal mining	1200
Coal mining services	1240
Coal mining services	1241
Coal, oth minerals, ores-whsl	5052
Coated fabrcs, not rubberized	2295
Coated, laminated paper, nec	2672
Coat, engrave, allied svc, nec	3479
Coating, engraving, allied svc	3470
Cogeneratn-sm power producer	4991
	*
Coin-op amusement devices	7993
Coin-op laundry, drycleaning	7215
Cold-roll steel sheet, strip	3316
Colleges, univ & jr colleges	8220
Colleges, univ & prof schools	8221
Combination utilities, nec	4939
Coml econ, sociolog, ed resh	8732
Coml physical, biologcl resh	8731
Commercial banks	6020
Commercial banks, nec	6029
Commercial equip-whsl, nec	5046
Commercial fishing	0910
Commercial photography	7335
Commercial printing	2750
Commercial printing, gravure	2754
Commercial printing, nec	2759
Commercial sports	7940
Comm art & graphic design	7336
Comm, indl elec light fixtr	3646
Comm laundry, dryclean mach	3582
Comm printing, lithographic	2752
Commodity brokers & dealers	6220
Commodity brokers & dealers	6221
Communication equipment	3660
Communications	4800
Communications equip, nec	3669
Communications services, nec	4890
Communications services, nec	4899
Compounding plastics resins	3087

C - SIC Codes (cont.)

Description	Code
Computer & office equipment	3570
Computer communications equip	3576
	*
Computer peripheral eq, nec	3577
Computer programming service	7371
Computer related svcs, nec	7379
Computer rental and leasing	7377
Computer storage devices	3572
Computer terminals	3575
Computers & software-whsl	5045
Concrete block and brick	3271
Concrete pds, ex block,brick	3272
Concrete work	1770
Concrete work	1771
Concrete, gypsum, plaster pds	3270
Confectionery-wholesale	5145
Constr, mining, matl handle eq	3530
Constr, mng (ex pete) eq-whsl	5082
Construction machinery & eq	3531
Construction matl-whsl, nec	5039
Construction sand and gravel	1442
Construction-special trade	1700
Convenience stores	5412
	*
Conveyors & conveying equip	3535
Convt paper,paperbd pds,nec	2679
Convt papr,paprbrd,ex boxes	2670
Cookies and crackers	2052
Copper foundries	3366
Copper ores	1020
Copper ores	1021
Cordage and twine	2298
Corn	0115
Correctional institutions	9223
Corrugated & solid fiber box	2653
Costume jewelry & novelties	3961
Costume jewelry,button,notion	3960
Cotton	0131
Cotton ginning	0724
Cottonseed oil mills	2074
Courier services, ex by air	4215
Courts	9210
Courts	9211

C - SIC Codes (cont.)

Description	Code
Cranes,hoists,monorail sys	3536
Creamery butter	2021
Credit reporting agencies	7320
Credit reporting services	7323
Credit unions	6060
Credit unions, fed chartered	6061
Credit unions,not fed chart	6062
Crop harvesting-by machine	0722
Crop plntng,cultvtng,protect	0721
Crop prep svcs,ex cotton gin	0723
Crop services	0720
Crowns and closures	3466
Crshd,brkn stone,incl riprap	1420
Crude petroleum & natural gs	1310
Crude petroleum & natural gs	1311
Crude petroleum pipelines	4612
Crushed & broken stone, nec	1429
Crushed and broken granite	1423
Crushed and broken limestone	1422
Current-carry wiring device	3643
Curtains and draperies	2391
Cut stone and stone products	3280
Cut stone and stone products	3281
Cutlery	3421
Cutlery, handtools,gen hrdwr	3420
Cutting tools,access,meas dev	3545
Cyclic orgnc crudes, pigmnts	2865

D - SIC Codes

Description	Code
Dairy farms	0240
Dairy farms	0241
Dairy pds, ex dry, can-whsl	5143
Dairy products	2020
Dairy products stores	5450
Dairy products stores	5451
Dance studios,schools,halls	7910
Dance studios,schools,halls	7911
Data processing schools	8243
Deciduous tree fruits	0175
Deep sea dom trans-freight	4420
Deep sea dom trans-freight	4424
Deep sea frn trans-freight	4410

D - SIC Codes (cont.)

Description	Code
Deep sea frn trans-freight	4412
Deep sea pass trans,ex ferry	4481
Dental equipment & supplies	3843
Dental laboratories	8072
Department stores	5310
Department stores	5311
Depository institutions	6000
Detect,guard,armor car svcs	7381
Die-cut papr, paprbd, cardbd	2675
Dimension stone	1410
Dimension stone	1411
Direct mail advertising svcs	7331
Direct selling establishment	5963
Disinfecting,pest control sv	7342
Distilled and blended liquor	2085
Dog and cat food	2047
Dolls and stuffed toys	3942
Dolls,toys,games,sportng gds	3940
Drapery hrdwr, window blinds	2591
Drapry,curtn,upholstry store	5714
Drawng,insulatng nonfer wire	3357
Dress & work gloves, ex knit	2381
Drilling oil and gas wells	1381
Drinking places (alcoholic)	5813
Drive-in theaters	7833
Drug & proprietary stores	5910
Drug & proprietary stores	5912
Drugs	2830
Drugs and proprietary-whsl	5120
Drugs and proprietary-whsl	5122
Dry, dehydr fruit, veg, soup	2034
Drycleaning plants, ex rugs	7216
Dry,condensd,evap dairy pds	2023
Durable goods-wholesale	5000

E - SIC Codes

Description	Code
Durable goods-wholesale, nec	5099
Dye,finish txtls,ex wool,knt	2260
Eating and drinking places	5800
Eating and drinking places	5810
Eating places	5812
Edl,religious,charity trusts	6732
Educational services	8200

E - SIC Codes (cont.)

Description	Code
Elec apparatus & equip-whsl	5063
Elec appliance,TV,radio-whsl	5064
Elec eq-internl combust engn	3694
Elec, gas welding, solder eq	3548
Elec indl apparatus, nec	3629
Elec meas & test instruments	3825
Elec transmission & distr eq	3610
Elec,electr repair shops,nec	7629
Electr coil,transfrm,inductr	3677
Electr, oth elec eq, ex cmp	3600
Electric & other serv comb	4931
Electric, gas, sanitary serv	4900
Electric housewares and fans	3634
Electric lamp bulbs & tubes	3641
Electric lighting, wiring eq	3640
Electric services	4910
Electric services	4911
Electrical goods-wholesale	5060
Electrical indl apparatus	3620
Electrical machy, equip, nec	3699
Electrical repair shops	7620
Electrical work	1730
Electrical work	1731
Electric,gas,other serv comb	4930
Electromedical apparatus	3845
Electrometal pds, ex steel	3313
Electron tubes	3671
Electronic capacitors	3675
Electronic comp, accessories	3670
Electronic components, nec	3679
Electronic computers	3571
Electronic connectors	3678
Electronic parts,eq-whsl,nec	5065
Electronic resistors	3676
Electroplate,plating,polish	3471
Elementary,secondary schools	8210
Elementary,secondary schools	8211
Elevators & moving stairways	3534
Employment agencies	7361
Enamel iron & mtl sanity pd	3431
Engineering services	8711
Engines and turbines	3510
Engr, architect, survey svcs	8710
Engr,acc,resh,mgmt,rel svcs	8700
Envelopes	2677

E - SIC Codes (cont.)

Description	Code
Equip rental & leasing, nec	7359
Excavation work	1794
Exec & legislative combined	9130
Exec & legislative combined	9131
Executive offices	9110
Executive offices	9111
Explosives	2892

F - SIC Codes

Description	Code
Fabr metal,ex machy,trans eq	3400
Fabricated metal pds, nec	3499
Fabricated pipe and fittings	3498
Fabricated plate work	3443
Fabricated rubber pds, nec	3060
Fabricated rubber pds, nec	3069
Fabricated structural metal	3440
Fabricated structural metal	3441
Fabricated textile pds, nec	2399
Facilities support mgmt svcs	8744
Family clothing stores	5650
Family clothing stores	5651
Farm & garden mach & eq-whsl	5083
Farm & garden machinery & eq	3520
Farm labor & management svcs	0760
Farm labor cntrctrs,crw lead	0761
Farm machinery and equipment	3523
Farm management services	0762
Farm pd warehouse & storage	4221
Farm-prod raw matl-whsl, nec	5159
Farm-product raw matl-whsl	5150
Farm supplies-wholesale	5191
Fasteners,buttons,needle,pin	3965
Fats and oils	2070
Federal credit agencies	6110
Federal credit agencies	6111
Federal reserve banks	6011
Ferries	4482
Ferroalloy ores, ex vanadium	1060
Ferroalloy ores, ex vanadium	1061
Fertilizers, mixing only	2875

F - SIC Codes (cont.)

Description	Code
Fiber cans, tubes, drums	2655
Field crops, ex cash grains	0130
Field crps,ex cash grain,nec	0139
Finance lessors	6172*
Finance services	6199
Fine earthnwr table articles	3263
Finfish	0912
Finish brdwovn fabric-cotton	2261
Finish brdwovn man made&silk	2262
Finishers of textiles, nec	2269
Fire, marine, casualty ins	6330
Fire, marine, casualty ins	6331
Fire protection	9224
Fish and seafoods-wholesale	5146
Fish hatcheries & preserves	0920
Fish hatcheries & preserves	0921
Fishing, hunting & trapping	0900
Flat glass	3210
Flat glass	3211
Flavoring extract,syrup, nec	2087
Floor covering stores	5713
Floor layng,oth floorwk, nec	1752
Florists	5992
Flour & other grain mill pds	2041
Flowers, florist supply-whsl	5193
Fluid milk	2026
Fluid power pumps and motors	3594
Fluid powr cylndrs,actuators	3593
Fluid powr valve,hose fitting	3492
Folding paprbrd box, incl san	2657
Food and kindred products	2000
Food crops grown under cover	0182
Food preparations, nec	2099
Food products machinery	3556
Food stores	5400
Footwear, except rubber	3140
Footwear, except rubber, nec	3149
Footwear-wholesale	5139
Forest nursery, forest prods	0830
Forest nursery, forest prods	0831
Forestry	0800
Forestry services	0850
Forestry services	0851
Fresh fruit & vegetable-whsl	5148

F - SIC Codes (cont.)

Description	Code
Frn banks,branches,agencies	6080
Frn trade & intl banking	6082
Frozen bakery pds, ex bread	2053
Frozen fruit,juice,vegetable	2037
Frozen specialites, nec	2038
Fruit and vegetable markets	5430
Fruit and vegetable markets	5431
Fruits and tree nuts	0170
Fruits and tree nuts, nec	0179
Fuel dealers	5980
Fuel dealers, nec	5989
Fuel oil dealers	5983
Functions rel to dep banking	6090
Functions rel to dep bkg,nec	6099
Funeral service, crematories	7260
Funeral service, crematories	7261
Fur-bearing animals, rabbits	0271
Fur goods	2370
Fur goods	2371
Furniture and fixtures	2500
Furniture and fixtures, nec	2599
Furniture stores	5712
Furniture-wholesale	5021
Furniture& home furnsh-whsl	5020

G - SIC Codes

Description	Code
Games,toys,child veh,ex dolls	3944
Garment pressing & agents	7212
Gas & other serv combined	4932
Gas production & distr	4920
Gaskets,packng,sealng device	3053
Gasoline service stations	5540
Gasoline service stations	5541
Gen automotive repair shops	7538
Gen bldg contractor-residntl	1520
Gen bldg contractors-nonres	1540
Gen contr-indl bldgs & whse	1541
Gen contr-single-family home	1521
Gen contractor-nonres bldgs	1542
Gen contractor-oth residentl	1522
Gen farms-lvstk, animal spec	0290
Gen farms-lvstk, animal spec	0291
Gen livestk,ex dairy,poultry	0219

G - SIC Codes (cont.)

Description	Code
Gen med & surgical hospitals	8062
General farms,primarily crop	0190
General farms,primarily crop	0191
General government, nec	9190
General government, nec	9199
General indl mach & eq, nec	3569
General industrial mach & eq	3560
General merchandise stores	5300
General warehousing, storage	4225
Gift,novelty,souvenir shops	5947
Girl,child,infnt dress,shirt	2361
Girls,child,infant outerwear	2360
Girls,child,infnt outwr, nec	2369
Glass and glazing work	1793
Glass containers	3221
Glass pd,made of purch glass	3230
Glass pd,made of purch glass	3231
Glass,glasswr-pressed,blown	3220
Gold and silver ores	1040
Gold ores	1041
Government, ex finance	9100
Grain and field beans-whsl	5153
Grain mill products	2040
Grapes	0172
Gray, ductile iron foundries	3321
Greeting cards	2770
Greeting cards	2771
Groceries & related pds-whsl	5140
Groceries & related-whsl,nec	5149
Groceries, general line-whsl	5141
Grocery stores	5410
Grocery stores	5411
Grt Lakes, St Lawrence trans	4430
Grt Lakes, St Lawrence trans	4432
Gskets,hose,bltng-rubr,plstc	3050
Guid miss,space veh part,nec	3769
Guid miss,space veh propulsn	3764
Guided missiles & space veh	3761
Guided missiles & space vehc	3760
Gum and wood chemicals	2861
Gypsum products	3275

H - SIC Codes

Description	Code
Handbags,other leather goods	3170
Hand,edge tool, ex mach tool	3423
Hard surface floor cover,nec	3996
Hardware, nec	3429
Hardware stores	5250
Hardware stores	5251
Hardware-wholesale	5072
Hardwd dimension,floor mills	2426
Hardwood veneer and plywood	2435
Hardwr, plumb, heat eq-whsl	5070
Hats, caps, and millinery	2350
Hats, caps, and millinery	2353
Hazardous waste management	4955*
Health & allied services,nec	8099
Health practitioners, nec	8049
Health services	8000
Heating eq, plumbing fixture	3430
Heating eq,ex elec,air furnc	3433
Heavy constr eq rental,lease	7353
Heavy constr-not bldg constr	1600
Heavy construction, nec	1629
Help supply services	7363
Hghwy,street constr,ex elvtd	1610
Hghwy,street constr,ex elvtd	1611
Hobby, toy, and game shops	5945
Hogs	0213
Holding offices	6710
Holding,other invest offices	6700
Home furn,furnishings stores	5710
Home furnishings-wholesale	5023
Home furniture & equip store	5700
Home health care services	8080
Home health care services	8082
Homefrnshngs,ex crtns,drapes	2392
Horses and other equines	0272
Horticultural specialties	0180
Hosiery, nec	2252
Hospital & medical svc plans	6324
Hospitals	8060
Hotels and motels	7010
Hotels and motels	7011
Hotels, other lodging places	7000

H - SIC Codes (cont.)

Description	Code
House slippers	3142
Household refrigeratr,freezer	3632
Household appliance stores	5720
Household appliance stores	5722
Household appliances	3630
Household appliances, nec	3639
Household audio & video eq	3651
Household cooking equipment	3631
Household furniture	2510
Household furniture, nec	2519
Household laundry equipment	3633
Household vacuum cleaners	3635
Hshld audio,vid eq,audio rec	3650
Hunt, trap, game propagation	0970
Hunt, trap, game propagation	0971
Hvy constr,ex highway,street	1620

I - SIC Codes

Description	Code
Ice cream & frozen desserts	2024
In vitro,in vivo diagnostics	2835
Individual,family social svc	8320
Individual,family social svc	8322
Indl & pers serv paper-whsl	5113
Indl coml fans,blowrs,oth eq	3564
Indl, coml machy, equip, nec	3599
Indl inorganic chemicals	2810
Indl inorganic chemicals,nec	2819
Indl organic chemicals, nec	2869
Indl process furnaces, ovens	3567
Indl trucks,tractors,trailrs	3537
Indl,commcl machy,computer eq	3500
Industrial conglomerates	9997
Industrial gases	2813
Industrial launderers	7218
Industrial mach & eq-whsl	5084
Industrial measurement instr	3823
Industrial organic chemicals	2860
Industrial patterns	3543
Industrial sand	1446
Industrial supplies-whsl	5085

I - SIC Codes (cont.)

Description	Code
Industrial valves	3491
Information retrieval svcs	7375
Inorganic pigments	2816
Ins agents,brokers & service	6400
Ins agents,brokers & service	6410
Ins agents,brokers & service	6411
Install or erect bldg eq,nec	1796
Insurance carriers	6300
Insurance carriers, nec	6390
Insurance carriers, nec	6399
Intercity,rural bus transprt	4130
Intercity,rural bus transprt	4131
Intermediate care facilities	8052
Internal combustn engine,nec	3519
International affairs	9720
International affairs	9721
Investment advice	6282
Investment offices	6720
Investors, nec	6799
Irish potatoes	0134
Iron and steel forgings	3462
Iron and steel foundries	3320
Iron ores	1010
Iron ores	1011
Irrigation systems	4970
Irrigation systems	4971

J - SIC Codes

Description	Code
Jewelers' findings,materials	3915
Jewelry & watches-whsl	5094
Jewelry, precious metal	3911
Jewelry stores	5944
Jewelry,silverwr,plated ware	3910
Job training, voc rehab svcs	8330
Job training, voc rehab svcs	8331
Jr colleges, tech institutes	8222
Justice,public order,safety	9200

K - SIC Codes

Description	Code
Kaolin and ball clay	1455
Kidney dialysis centers	8092
Knit outerwear mills	2253
Knit underwr, nighwr mills	2254
Knitting mills	2250
Knitting mills, nec	2259

L - SIC Codes

Description	Code
Lab analytical instruments	3826
Lab apparatus and furniture	3821
Lab app,optic,meas,ctl instr	3820
Labor unions & similar orgs	8630
Labor unions & similar orgs	8631
Lace & warp knit fabrc mills	2258
Lamin plas plate,sheet,shape	3083
Land subdividers, developers	6550
Land,mineral,wildlife consv	9512
Landscape counsel & planning	0781
Landscape,horticultural svcs	0780
Laundry & garment svcs, nec	7219
Laundry,cleaning,garment svc	7210
Lawn and garden services	0782
Lawn, garden tractors, equip	3524
Lead and zinc ores	1030
Lead and zinc ores	1031
Lead pencil,crayon,art matl	3952
Leather and leather products	3100
Leather gloves and mittens	3150
Leather gloves and mittens	3151
Leather goods, nec	3190
Leather goods, nec	3199
Leather tanning & finishing	3110
Leather tanning & finishing	3111
Leather,sheep-lined clothing	2386
Legal counsel & prosecution	9222
Legal services	8100
Legal services	8110
Legal services	8111
Legislative bodies	9120
Legislative bodies	9121
Lessors of railroad property	6517

L - SIC Codes (cont.)

Description	Code
Lessors of real property,nec	6519
Libraries	8230
Libraries	8231
Life insurance	6310
Life insurance	6311
Lighting equipment, nec	3648
Lime	3274
Linen supply	7213
Liquefied pete gas dealers	5984
Liquor stores	5920
Liquor stores	5921
Livestock svcs,ex veterinary	0751
Livestock-wholesale	5154
Livestock,ex dairy & poultry	0210
Loan brokers	6163
Local and suburban transit	4111
Local bus charter service	4141
Local passenger trans, nec	4119
Local trucking - w/o storage	4212
Local trucking with storage	4214
Local,suburb passenger trans	4110
Logging	2410
Logging	2411
Lubricating oils & greases	2992
Luggage	3160
Luggage	3161
Luggage,leather goods stores	5948
Lumber & oth bldg matl-retl	5210
Lumber & oth bldg matl-retl	5211
Lumber and constr matl-whsl	5030
Lumber and wood pds, ex furn	2400
Lumber, plywd, millwork-whsl	5031

M - SIC Codes

Description	Code
Macaroni,spaghetti & noodles	2098
Machine tools, metal cutting	3541
Machine tools, metal forming	3542
Machinery and equipment-whsl	5080
Magnetc,optic recordng media	3695
Mailing,repro,comm art svcs	7330
Malleable iron foundries	3322
Malt	2083
Malt beverages	2082

M - SIC Codes (cont.)

Description	Code
Management consulting svcs	8742
Management services	8741
Manifold business forms	2760
Manifold business forms	2761
Manufactured ice	2097
Manufacturing industries,nec	3999
Marinas	4493
Marine cargo handling	4491
Marking devices	3953
Masonry, stone set, other	1741
Masonry,stonewrk,tile,plastr	1740
Mattress,foundatns, conv bed	2515
Meas & controlling dev, nec	3829
Meas instr;photo gds;watches	3800
Measuring & dispensing pumps	3586
Meat packing plants	2011
Meat products	2010
Meat,fish mkt,incl provisnrs	5420
Meat,fish mkt,incl provisnrs	5421
Meats and meat products-whsl	5147
Mech power transmissn eq,nec	3568
Med, dental, hosp eq-whsl	5047
Medical and dental labs	8070
Medical eq rental & leasing	7352
Medical laboratories	8071
Medicinal chems,botanicl pds	2833
Membership hotels & lodging	7040
Membership hotels & lodging	7041
Membership organizations	8600
Membership organizations,nec	8690
Membership organizations,nec	8699
Membership sport & rec clubs	7997
Men's & boys's clothing-whsl	5136
Men's and boys' neckwear	2323
Men's, boys' clothing stores	5610
Men's, boys' clothing stores	5611
Men's footwear, ex athletic	3143
Mens & boys suits, coats	2310
Mens & boys suits, coats	2311
Mens & boys work clothing	2326
Mens and boys clothing, nec	2329
Mens, boys trousers & slacks	2325
Mens, boys undrrwr, nightwear	2322
Mens,boys frnsh, work clthng	2320
Mens,boys shirts,ex wk shirt	2321

M - SIC Codes (cont.)

Description	Code
Metal cans	3411
Metal cans, shipping contain	3410
Metal doors,frames,mold,trim	3442
Metal foil and leaf	3497
Metal forgings and stampings	3460
Metal heat treating	3398
Metal household furniture	2514
Metal mining	1000
Metal mining services	1080
Metal mining services	1081
Metal shipping barrels,drums	3412
Metal stampings, nec	3469
Metals service centers-whsl	5051
Metals,minerals,ex pete-whsl	5050
Metalworking machinery & eq	3540
Metalworking machinery, nec	3549
Mgmt & public relations svcs	8740
Mgmt invt offices, open-end	6722
Millwork	2431
Millwork,veneer,plywood	2430
Mineral royalty traders	6795*
Mineral wool	3296
Minrls,earths-ground,treated	3295
Misc amusement & rec service	7990
Misc apparel & accessories	2380
Misc apparel,accesory stores	5690
Misc apparel,accesory stores	5699
Misc business credit instn	6159
Misc business services	7380
Misc chemical products	2890
Misc durable goods-whsl	5090
Misc elec machy,eq,supplies	3690
Misc equip rental & leasing	7350
Misc fabricated metal prods	3490
Misc fabricated textile pds	2390
Misc fabricated wire prods	3496
Misc food preps, kindred pds	2090
Misc furniture and fixtures	2590
Misc general mds stores	5399
Misc general mdse stores	5390
Misc health & allied svc,nec	8090
Misc homefurnishings stores	5719
Misc indl, coml, machy & eq	3590
Misc manufacturng industries	3900

M - SIC Codes (cont.)

Description	Code
Misc manufacturing industries	3990
Misc marine products	0919
Misc nondurable goods-whsl	5190
Misc nonmtl mineral,ex fuels	1490
Misc nonmtl minrls, ex fuels	1499
Misc pds of petroleum & coal	2990
Misc personal services	7290
Misc personal services,nec	7299
Misc plastics products	3080
Misc primary metal products	3390
Misc repair services	7600
Misc repair shops & rel svcs	7690
Misc retail stores, nec	5999
Misc shopping goods stores	5940
Misc special trade contractr	1790
Misc structural metal work	3449
Misc svc incidental to trans	4780
Misc transportation equip	3790
Miscellaneous food stores	5490
Miscellaneous food stores	5499
Miscellaneous investing	6790
Miscellaneous metal ores	1090
Miscellaneous metal ores,nec	1099
Miscellaneous publishing	2740
Miscellaneous publishing	2741
Miscellaneous retail	5900
Miscellaneous textile goods	2290
Miscellaneous wood products	2490
Mixed,mfg or lpg prodn/distr	4925
Mng machy, eq, ex oil field	3532
Mng, quarry nonmtl minerals	1400
Mnmd org fiber,ex cellulosic	2824
Mobile home dealers	5270
Mobile home dealers	5271
Mobile homes	2451
Molded, extr mech rubber gds	3061
Mortgage bankers & loan corr	6162
Mortgage bankers and brokers	6160
Motion pic, videotape prodtn	7812
Motion pict, videotape distr	7822
Motion picture distr & svcs	7820
Motion picture prodtn, svcs	7810
Motion picture theaters	7830
Motion pictures	7800
Motor freight trans,warehous	4200

M - SIC Codes (cont.)

Description	Code
Motor homes	3716
Motor veh dealer (used only)	5520
Motor veh dealer (used only)	5521
Motor veh dealers (new,used)	5510
Motor veh dealers (new,used)	5511
Motor veh parts, supply-whsl	5010
Motor veh termrl,svc facility	4170
Motor veh termrl,svc facility	4170
Motor vehicle inspection svc	4785
Motor vehicle part,accessory	3714
Motor vehicles & car bodies	3711
Motor vehicles, motor veh eq	3710
Motorcycle dealers	5570
Motorcycle dealers	5571
Motorcycles,bicycles & parts	3750
Motorcycles,bicycles & parts	3751
Motors and generators	3621
Multi-sector holdings	9998
Museum,gallery,botanic gardn	8400
Museums and art galleries	8410
Museums and art galleries	8412
Musical instrument stores	5736
Musical instruments	3930
Musical instruments	3931

N - SIC Codes

Description	Code
Nailed, lock corner wood box	2441
Narrow fabrc,oth smlwrs mill	2240
Narrow fabrc,oth smlwrs mill	2241
Nat, process, imitatin cheese	2022
National commercial banks	6021
National security	9710
National security	9711
Natl security & intl affairs	9700
Natural gas distribution	4924
Natural gas liquids	1320
Natural gas liquids	1321
Natural gas transmis & distr	4923
Natural gas transmission	4922
New dealers and newsstands	5994
News syndicates	7383
Newspaper:pubg, pubg & print	2710

N - SIC Codes (cont.)

Description	Code
Newspaper:pubg, pubg & print	2711
Nitrogenous fertilizers	2873
Nonclassifiable establishmnt	9900
Nonclassifiable establishmnt	9990
Nonclassifiable establishmnt	9999
Nonclay refractories	3297
Noncommrl resh organizations	8733
Noncurrent-carry wiring dev	3644
Nondeposit trust facilities	6091
Nondepository credit instn	6100
Nondurable goods-wholesale	5100
Nondurable goods-whsl, nec	5199
Nonfer die-castings, ex alum	3364
Nonfer foundries (castings)	3360
Nonfer foundrs,ex alum,copper	3369
Nonferrous forgings	3463
Nonmetallic mineral pds, nec	3299
Nonmtl minrl svcs, ex fuels	1480
Nonmtl minrl svcs, ex fuels	1481
Nonoperating establishments	9995
Nonstore retailers	5960
Nonwoven fabrics	2297
Nurseries,lawn,garden stores	5260
Nurseries,lawn,garden stores	5261
Nursing & personal care fac	8050
Nursng,personal care fac,nec	8059

O - SIC Codes

Description	Code
Office equipment-wholesale	5044
Office furniture	2520
Office furniture, ex wood	2522
Office machines, nec	3579
Offices and clinics-dentists	8020
Offices and clinics-dentists	8021
Offices-bank holding company	6712
Offices-holdng companies,nec	6719
Offices of chiropractors	8041
Offices of medical doctors	8010
Offices of medical doctors	8011
Offices of optometrists	8042
Offices of podiatrists	8043
Offices-osteopathic doctors	8030
Offices-osteopathic doctors	8031

O - SIC Codes (cont.)

Description	Code
Oil & gas field machy, equip	3533
Oil & gas field services,nec	1389
Oil and gas extraction	1300
Oil and gas field expl svcs	1382
Oil and gas field services	1380
Oil royalty traders	6792
Operative builders	1530
Operative builders	1531
Operators-apartment bldgs	6513
Operators-nonres bldgs	6512
Operators-other than apartmt	6514
Operators-res mobile home	6515
Ophthalmic goods	3850
Ophthalmic goods	3851
Ophthalmic goods-wholesale	5048
Optical goods stores	5995
Optical instruments & lenses	3827
Ordnance & accessories, nec	3489
Ordnance and accessories	3480
Ornamental shrub & tree svcs	0783
Ornmntl florclture,nursry pd	0181
Ortho,prosth,surg appl,suply	3842
Other health care practionrs	8040
Outdoor advertising services	7312

P - SIC Codes

Description	Code
Packaged frozen foods-whsl	5142
Packaging machinery	3565
Packing and crating	4783
Paint,glass,wallpaper stores	5230
Paint,glass,wallpaper stores	5231
Painting and paper hanging	1720
Painting and paper hanging	1721
Paints, varnishes, lacquers	2850
Paints, varnishes, lacquers	2851
Paint,varnish,supplies-whsl	5198
Paper & paper products-whsl	5110
Paper and allied products	2600
Paper industries machinery	3554
Paper mills	2620
Paper mills	2621
Paperboard containers, boxes	2650
Paperboard mills	2630

P - SIC Codes (cont.)

Description	Code
Paperboard mills	2631
Partitions,shelving,lockers	2540
Partitn,shelf,locker,ex wood	2542
Passenger car leasing	7515
Passenger car rental	7514
Patent owners and lessors	6794
Pds of petroleum & coal, nec	2999
Pens, mech pencils & parts	3951
Pension,health,welfare funds	6370
Pension,health,welfare funds	6371
Pens,pencils,oth artist matl	3950
Perfume,cosmetic,toilet prep	2844
Periodical:pubg,pubg & print	2720
Periodical:pubg,pubg & print	2721
Pers leather gds,ex handbags	3172
Personal credit institutions	6140
Personal credit institutions	6141
Personal services	7200
Personnel supply services	7360
Pesticides, agric chems, nec	2879
Pete refining & related inds	2900
Petroleum and pete pds-whsl	5170
Petroleum bulk stations-whsl	5171
Petroleum refining	2910
Petroleum refining	2911
Petroleum,ex bulk statn-whsl	5172
Pharmaceutical preparations	2834
Phone comm ex radiotelephone	4813
Phono recrds,audio tape,disk	3652
Phosphate rock	1475
Phosphatic fertilizers	2874
Photo studios, portrait	7220
Photo studios, portrait	7221
Photocopying,duplicating svc	7334
Photofinishing laboratories	7384
Photographic eq, supply-whsl	5043
Photographic equip & supply	3860
Photographic equip & supply	3861
Physical fitness facilities	7991
Pickld fruit,veg,sauce,seas	2035
Piece gds & notions-whsl	5131
Pipe lines, ex natural gas	4600
Pipe lines, ex natural gas	4610
Pipelines, nec	4619

P - SIC Codes (cont.)

Description	Code
Pkg paper, plastics film	2671
Plastic,synth matls;ex glass	2820
Plastic,foil,coatd papr bags	2673
Plastics bottles	3085
Plastics foam products	3086
Plastics materials-wholesale	5162
Plastics pipe	3084
Plastics plumbing fixtures	3088
Plastics products, nec	3089
Plastics,resins,elastomers	2821
Platemakng, related services	2796
Pleat,decor,novelty stitchng	2395
Plstrng,drywall,insultn work	1742
Plumb fixture fittings, trim	3432
Plumb, heat & air-condition	1710
Plumb, heat & air-condition	1711
Plumb,heat eq-hydraulics-whsl	5074
Police protection	9221
Political organizations	8650
Political organiztions	8651
Porcelain electrical supply	3264
Potash,soda,borate minerals	1474
Potato chps,corn chps,snacks	2096
Pottery and related products	3260
Pottery products, nec	3269
Poultry & poultry prods-whsl	5144
Poultry and eggs	0250
Poultry and eggs, nec	0259
Poultry hatcheries	0254
Poultry slaughter & process	2015
Power-driven handtools	3546
Power laundry,family & comml	7211
Prefab metal bldgs and comp	3448
Prefab wood bldgs,components	2452
Prep feed anmls-ex dogs,cats	2048
Prep fresh,frozn fish, seafd	2092
Prepackaged software	7372
Prepared flour mixes, doughs	2045
Pressed & blown glass, nec	3229
Prim production of aluminum	3334
Prim smelt & refin of copper	3331
Prim smelt-nonfer, ex cu, al	3339
Prim smelt,refin nonfer metl	3330
Primary batteries, dry & wet	3692

P - SIC Codes (cont.)

Description	Code
Primary metal industries	3300
Primary metal products, nec	3399
Printed circuit boards	3672
Printing ink	2893
Printing trades machy, equip	3555
Printing, writing paper-whsl	5111
Printing,publishing & allied	2700
Private households	8800
Private households	8810
Private households	8811
Prof & coml eq & supply-whsl	5040
Prof eq & supply-whsl, nec	5049
Prof membership organization	8620
Prof membership organization	8621
Prof sports clubs, promoters	7941
Psychiatric hospitals	8063
Public bldg & rel furniture	2530
Public bldg & rel furniture	2531
Public finance, taxation	9300
Public finance, taxation	9310
Public finance, taxation	9311
Public golf courses	7992
Public order and safety	9220
Public order and safety, nec	9229
Public relations services	8743
Public warehousing & storage	4220
Pulp mills	2610
Pulp mills	2611
Pumps and pumping equipment	3561
Pwr,distr,specl transformers	3612

R - SIC Codes

Description	Code
Racing,incl track operations	7948
Radio & TV repair shops	7622
Radio broadcasting stations	4832
Radio, TV advertising reps	7313
Radio, TV broadcast, comm eq	3663
Radio, TV broadcast stations	4830
Radiotelephone communication	4812
Radio,TV, and music stores	5730
Radio,TV,cons electr stores	5731
Railroad equipment	3740
Railroad equipment	3743

R - SIC Codes (cont.)

Description	Code
Railroad transportation	4000
Railroads	4010
Railroads,line-haul operatng	4011
Ready-mixed concrete	3273
Real estate	6500
Real estate agents & mgrs	6530
Real estate agents & mgrs	6531
Real estate dealers	6532*
Real estate investment trust	6798
Real estate operators,lessor	6510
Rec vehicle parks, campsites	7033
Reconstituted wood products	2493
Record and tape stores	5735
Recreational vehicle dealers	5560
Recreational vehicle dealers	5561
Refined petroleum pipelines	4613
Refrig & service ind machine	3580
Refrig,air-cond svc & repair	7623
Refrigerated whse & storage	4222
Refrigeration eq & supp-whsl	5078
Refuse systems	4953
Reg, admin-comm & oth util	9630
Reg, admin-comm & oth util	9631
Reg, admin-trans programs	9620
Reg, admin-trans programs	9621
Reg-agric mktg & commodities	9640
Reg-agric mktg & commodities	9641
Reg,license-misc comml sectr	9650
Reg,license-misc comml sectr	9651
Relays & industrial controls	3625
Religious organizations	8660
Religious organizations	8661
Rental of railroad cars	4740
Rental of railroad cars	4741
Repair shop,related svcs,nec	7699
Resh,development,testing svc	8730
Resident elec lighting fixtr	3645
Residential care	8360
Residential care	8361
Retail stores, nec	5990
Reupholster,furniture repair	7640
Reupholster,furniture repair	7641
Rice	0112
Rice milling	2044
Roasted coffee	2095

R - SIC Codes (cont.)

Description	Code
Robes and dressing gowns	2384
Rolling & draw nonfer metal	3350
Rolling mill machinery & eq	3547
Rollng,drawng,extrude copper	3351
Rollng,drawng,extrude nonfer	3356
Roofing & siding-wholesale	5033
Roof,siding,sheet metal work	1760
Roof,siding,sheet metal work	1761
Rooming and boarding houses	7020
Rooming and boarding houses	7021
RR switching, terminal estab	4013
Rubber & misc plastics prods	3000
Rubber and plastics footwear	3020
Rubber and plastics footwear	3021
Rubber,plastics hose & belts	3052

S - SIC Codes

Description	Code
Salted & roasted nuts, seeds	2068
San food contain,ex folding	2656
Sand and gravel	1440
Sanitary paper products	2676
Sanitary services	4950
Sanitary services, nec	4959
Sausage,oth prepared meat pd	2013
Savings institutions	6030
Savings instn, not fed chart	6036
Savings instn,fed chartered	6035
Saw blades and handsaws	3425
Sawmills and planing mills	2420
Sawmills, planing mills, gen	2421
Scales & balances, ex lab	3596
Sched air trans, air courier	4510
Schiffli mach embroideries	2397
School buses	4150
School buses	4151
Schools & education svcs,nec	8290
Schools & education svcs,nec	8299
Scrap & waste materials-whsl	5093
Screw mach pds, bolts, nuts	3450
Screw machine products	3451

S - SIC Codes (cont.)

Description	Code
Sec smelt,refin nonfer metal	3340
Sec smelt,refin nonfer metal	3341
Secretarial,court report svc	7338
Security & commodity brokers	6200
Security brokers & dealers	6210
Security brokers & dealers	6211
Security systems service	7382
Security,commodity exchanges	6230
Security,commodity exchanges	6231
Semiconductor,related device	3674
Service est eq,supplies-whsl	5087
Service inds for print trade	2790
Services, nec	8900
Services, nec	8990
Services, nec	8999
Setup paperboard boxes	2652
Sewerage systems	4952
Sewing, needlework stores	5949
Sheep and goats	0214
Sheet metal work	3444
Shellfish	0913
Ship & boat bldg & repairing	3730
Ship building and repairing	3731
Shoe repair, shoeshine shops	7250
Shoe repair, shoeshine shops	7251
Shoe stores	5660
Shoe stores	5661
Short-term bus credit, ex ag	6153
Shortng,oils,margarine, nec	2079
Signs, advertising specialty	3993
Silver ores	1044
Silverware, plated ware	3914
Skilled nursing care fac	8051
Small arms	3484
Small arms ammunition	3482
Soap and other detergents	2841
Soap,detergent,toilet preps	2840
Social services	8300
Social services, nec	8390
Social services, nec	8399
Softwood veneer and plywood	2436
Soil preparation services	0710

S - SIC Codes (cont.)

Description	Code
Soil preparation services	0711
Soybean oil mills	2075
Soybeans	0116
Space research & technology	9660
Space research & technology	9661
Spec outpatient facility,nec	8093
Special clean,polish preps	2842
Special dies,tools,die sets	3544
Special industry machinery	3550
Special industry machy, nec	3559
Special product sawmills,nec	2429
Special trade contractor,nec	1799
Special whse & storage, nec	4226
Specialty hosp,ex psychiatrc	8069
Speed changers,drives,gears	3566
Sport gds stores, bike shops	5941
Sporting & athletic gds, nec	3949
Sporting & rec goods-whsl	5091
Sporting & recreation camps	7032
Srch,det,nav,guid,aero sys	3810
Srch,det,nav,guid,aero sys	3812
State commercial banks	6022
Stationery stores	5943
Stationery,office suply-whsl	5112
Stationery,tablets,rel prods	2678
Steam, air-conditioning supp	4960
Steam, air-conditioning supp	4961
Steam,gas,hydraulic turbines	3511
Steel foundries, nec	3325
Steel investment foundries	3324
Steel pipe and tubes	3317
Steel springs, except wire	3493
Steel wiredraw, nails, spike	3315
Steel works & blast furnaces	3312
Steel wrk, roll&finish mill	3310
Stone,clay,glass,concrete pd	3200
Storage batteries	3691
Structural clay products	3250
Structural clay products,nec	3259
Structural steel erection	1791
Structural wood members, nec	2439
Subdivide, dev, ex cemetery	6552

S - SIC Codes (cont.)

Description	Code
Sugar & confectionery prods	2060
Sugarcane and sugar beets	0133
Surety insurance	6350
Surety insurance	6351
Surface active agents	2843
Surgical, med, dental instr	3840
Surgical,med instr,apparatus	3841
Surveying services	8713
Svc incidentl to water trans	4490
Svc industry machinery, nec	3589
Svc to motion picture prodtn	7819
Svcs allied w/exchanges, nec	6289
Svcs allied with exchanges	6280
Svcs to dwellings, oth bldgs	7340
Svcs to motion picture distr	7829
Switchgear & switchboard app	3613
Synthetic rubber	2822
Synthetic rubber	3795

T - SIC Codes

Description	Code
Tax return preparation svcs	7291
Taxicabs	4120
Taxicabs	4121
Tele & telegraph apparatus	3661
Telegraph & oth message comm	4820
Telegraph & oth message comm	4822
Telephone communications	4810
Telephone interconnect sys	7385*
Television broadcast station	4833
Terminl facility-mtr freight	4230
Terminl facility-mtr freight	4231
Terrazzo,tile,marble,mosaic	1743
Testing laboratories	8734
Textile bags	2393
Textile goods, nec	2299
Textile machinery	3552
Textile mill products	2200
Theaters, ex drive-in	7832

T - SIC Codes (cont.)

Description	Code
Theatrical producers & svcs	7922
Theatrical,bands,entertainrs	7920
Thread mills	2284
Timber tracts	0810
Timber tracts	0811
Tire cord and fabric	2296
Tire retread & repair shops	7534
Tires and inner tubes	3010
Tires and inner tubes	3011
Tires and tubes-wholesale	5014
Title abstract offices	6540
Title abstract offices	6541
Title insurance	6360
Title insurance	6361
Tobacco	0132
Tobacco and tobacco pds-whsl	5194
Tobacco products	2100
Tobacco stemming & redrying	2140
Tobacco stemming & redrying	2141
Tobacco stores and stands	5993
Totalizing fluid meters	3824
Tour operators	4725
Towing and tugboat services	4492
Toys,hobby gds & supply-whsl	5092
Trans eq, ex motor veh-whsl	5088
Transit & passenger trans	4100
Transportation by air	4500
Transportation equipment	3700
Transportation equipment,nec	3799
Transportation services	4700
Transportation services, nec	4789
Travel agencies	4724
Travel trailers and campers	3792
Tree nuts	0173
Truck and bus bodies	3713
Truck rent & lease,no driver	7513
Truck trailers	3715
Trucking, except local	4213
Trucking,courier svc,ex air	4210
Trust,ex ed,religious,charity	6733
Trusts	6730
Turkeys and turkey eggs	0253
Typesetting	2791

U - SIC Codes

Description	Code
Uncoated paper, multiwall bags	2674
Unit inv tr, closed-end mgt	6726
United States Postal Service	4300
United States Postal Service	4310
United States Postal Service	4311
Unsupp plastic profile shape	3082
Unsupp plastics film & sheet	3081
Uranium-radium-vanadium ores	1094
Used merchandise stores	5930
Used merchandise stores	5932
Util trailer, rec veh rental	7519

V - SIC Codes

Description	Code
Valves & pipe fittings, nec	3494
Variety stores	5330
Variety stores	5331
Veg oil mills,ex corn & oth	2076
Vegetables and melons	0160
Vegetables and melons	0161
Vehicular lighting equipment	3647
Veterinary service-livestock	0741
Veterinary services	0740
Veterinary svcs-animal specs	0742
Video tape rental	7840
Video tape rental	7841
Vitreous china plumb fixture	3261
Vitreous china table articls	3262
Vocational schools	8240
Vocational schools, nec	8249

W - SIC Codes

Description	Code
Watch,clock & jewelry repair	7630
Watch,clock & jewelry repair	7631
Watches, clocks and parts	3870
Watches, clocks and parts	3873
Water supply	4940
Water supply	4941
Water trans of freight, nec	4440
Water trans of freight, nec	4449
Water trans of passenger,nec	4489

W - SIC Codes (cont.)

Description	Code
Water transport of passenger	4480
Water transport svcs, nec	4499
Water transportation	4400
Water well drilling	1780
Water well drilling	1781
Waterproof outerwear	2385
Water,sewer,pipeline constr	1623
Weft knit fabric mills	2257
Welding repair	7692
Wet corn milling	2046
Wheat	0111
Wine & alcoholic bev-whsl	5182
Wine,brandy & brandy spirits	2084
Wire springs	3495
Wmnss,miss,chld,infnt undgrmt	2340
Wmnss,miss,chld,infnt undrwr	2341
Wmnss,miss,jrs blouses,shirts	2331
Wmnss,miss,jrs outerwear, nec	2339
Wmnss,miss,jrs suits,skirts	2337
Women's clothing stores	5620
Women's clothing stores	5621
Women's footwear,ex athletic	3144
Women's handbags and purses	3171
Women,child,infnt cloth-whsl	5137
Womens accesory,specl stores	5630
Womens accesory,specl stores	5632
Womens hosiery, except socks	2251
Womens,misses,jrs dresses	2335
Womens,misses,jrs outerwear	2330
Wood buildings, mobile homes	2450
Wood containers	2440
Wood containers, nec	2449
Wood hshld furn, ex upholsrd	2511
Wood hshld furn, upholsrd	2512
Wood kitchen cabinets	2434
Wood office furniture	2521
Wood pallets and skids	2448
Wood partition,shelf,lockers	2541
Wood preserving	2491
Wood products, nec	2499
Wood TV,radio,phono cabinets	2517
Woodworking machinery	3553
Wrecking and demolition work	1795

X - SIC Codes

Description	Code
X-ray & related apparatus	3844
<hr/>	
<i>Y - SIC Codes</i>	
Description	Code
Yarn and thread mills	2280
Yarn spinning mills	2281
Yarn texturize, throw, twist	2282

SIC Codes in Numerical Order

0100 – Agriculture Production-Crops

Code	Description
0110	Cash grains
0111	Wheat
0112	Rice
0115	Corn
0116	Soybeans
0119	Cash grains, nec
0130	Field crops, ex cash grains
0131	Cotton
0132	Tobacco
0133	Sugarcane and sugar beets
0134	Irish potatoes
0139	Field crps,ex cash grain,nec
0160	Vegetables and melons
0161	Vegetables and melons
0170	Fruits and tree nuts
0171	Berry crops
0172	Grapes
0173	Tree nuts
0174	Citrus fruits
0175	Deciduous tree fruits
0179	Fruits and tree nuts, nec
0180	Horticultural specialties
0181	Ornmntl florclture,nursry pd
0182	Food crops grown under cover
0190	General farms,primarily crop
0191	General farms,primarily crop

0200 – Agric Prod-Lvstk,Animal Spec

Code	Description
0210	Livestock,ex dairy & poultry
0211	Beef cattle feedlots
0212	Beef cattle, except feedlots
0213	Hogs
0214	Sheep and goats
0219	Gen livestk,ex dairy,poultry
0240	Dairy farms
0241	Dairy farms
0250	Poultry and eggs
0251	Broiler,fryer,roaster,chickn

0200 – Agric Prod-Lvstk,Animal Spec (cont.)

Code	Description
0252	Chicken eggs
0253	Turkeys and turkey eggs
0254	Poultry hatcheries
0259	Poultry and eggs, nec
0270	Animal specialties
0271	Fur-bearing animals, rabbits
0272	Horses and other equines
0273	Animal aquaculture
0279	Animal specialties, nec
0290	Gen farms-lvstk, animal spec
0291	Gen farms-lvstk, animal spec

0700 – Agricultural Services

Code	Description
0710	Soil preparation services
0711	Soil preparation services
0720	Crop services
0721	Crop plntng,cultvtng,protect
0722	Crop harvesting-by machine
0723	Crop prep svcs,ex cotton gin
0724	Cotton ginning
0740	Veterinary services
0741	Veterinary service-livestock
0742	Veterinary svcs-animal specs
0750	Animal service,ex veterinary
0751	Livestock svcs,ex veterinary
0752	Animal spec services, ex vet
0760	Farm labor & management svcs
0761	Farm labor cntrctrs,crw lead
0762	Farm management services
0780	Landscape,horticultural svcs
0781	Landscape counsel & planning
0782	Lawn and garden services
0783	Ornamental shrub & tree svcs

0800 – Forestry

Code	Description
0810	Timber Tracts
0811	Timber tracts
0830	Forest nursery, forest prods
0831	Forest nursery, forest prods
0850	Forestry services
0851	Forestry services

0900 – Fishing, Hunting & Trapping

Code	Description
0910	Commercial fishing
0912	Finfish
0913	Shellfish
0919	Misc marine products
0920	Fish hatcheries & preserves
0921	Fish hatcheries & preserves
0970	Hunt, trap, game propagation
0971	Hunt, trap, game propagation

1000 – Metal Mining

Code	Description
1010	Iron ores
1011	Iron ores
1020	Copper ores
1021	Copper ores
1030	Lead and zinc ores
1031	Lead and zinc ores
1040	Gold and silver ores
1041	Gold ores
1044	Silver ores
1060	Ferroalloy ores, ex vanadium
1061	Ferroalloy ores, ex vanadium
1080	Metal mining services
1081	Metal mining services
1090	Miscellaneous metal ores
1094	Uranium-radium-vanadium ores
1099	Miscellaneous metal ores,nec

1200 – Coal Mining

Code	Description
1220	Bituminous coal, lignite mng

1200 – Coal Mining (cont.)

Code	Description
1221	Bitmns coal,lignite surf mng
1222	Bitmns coal undergrnd mining
1230	Anthracite mining
1231	Anthracite mining
1240	Coal mining services
1241	Coal mining services

1300 – Oil and Gas Extraction

Code	Description
1310	Crude petroleum & natural gs
1311	Crude petroleum & natural gs
1320	Natural gas liquids
1321	Natural gas liquids
1380	Oil and gas field services
1381	Drilling oil and gas wells
1382	Oil and gas field expl svcs
1389	Oil & gas field services,nec

1400 – Mng, Quarry Nonmtl Minerals

Code	Description
1410	Dimension stone
1411	Dimension stone
1420	Crshd,brkn stone,incl riprap
1422	Crushed and broken limestone
1423	Crushed and broken granite
1429	Crushed & broken stone, nec
1440	Sand and gravel
1442	Construction sand and gravel
1446	Industrial sand
1450	Clay,ceramic,refract mineral
1455	Kaolin and ball clay
1459	Clay,ceramc,refrct minrl,nec
1470	Chem, fertilizer mineral mng
1474	Potash,soda,borate minerals
1475	Phosphate rock
1479	Chem,fertilizer minrl mng,nec
1480	Nonmtl minrl svcs, ex fuels
1481	Nonmtl minrl svcs, ex fuels
1490	Misc nonmtl mineral,ex fuels
1499	Misc nonmtl minrls, ex fuels

1500 – Bldg Cnstr-Gen Contr,Op Bldr

Code	Description
1520	Gen bldg contractor-residntl
1521	Gen contr-single-family home
1522	Gen contractor-oth residentl
1530	Operative builders
1531	Operative builders
1540	Gen bldg contractors-nonres
1541	Gen contr-indl bldgs & whse
1542	Gen contractor-nonres bldgs
1600	Heavy constr-not bldg constr
1610	Hghwy,street constr,ex elvtd
1611	Hghwy,street constr,ex elvtd
1620	Hvy constr,ex highway,street
1622	Brdge,tunl,elvtd hghwy cnstr
1623	Water,sewer,pipeline constr
1629	Heavy construction, nec

1700 – Construction-Special Trade

Code	Description
1710	Plumb, heat & air-condition
1711	Plumb, heat & air-condition
1720	Painting and paper hanging
1721	Painting and paper hanging
1730	Electrical work
1731	Electrical work
1740	Masonry,stonewrk,tile,plastr
1741	Masonry, stone set, other
1742	Plstrng,drywall,insultn work
1743	Terrazzo,tile,marble,mosaic
1750	Carpentry and floor work
1751	Carpentry work
1752	Floor laying,oth floorwk, nec
1760	Roof,siding,sheet metal work
1761	Roof,siding,sheet metal work
1770	Concrete work
1771	Concrete work
1780	Water well drilling
1781	Water well drilling
1790	Misc special trade contractr
1791	Structural steel erection
1793	Glass and glazing work
1794	Excavation work
1795	Wrecking and demolition work
1796	Install or erect bldg eq,nec

**1700 – Construction-Special Trade
(cont.)**

Code	Description
1799	Special trade contractor,nec

2000 – Food and Kindred Products

Code	Description
2010	Meat products
2011	Meat packing plants
2013	Sausage,oth prepared meat pd
2015	Poultry slaughter & process
2020	Dairy products
2021	Creamery butter
2022	Nat, process, imitatin cheese
2023	Dry,condensd,evap dairy pds
2024	Ice cream & frozen desserts
2026	Fluid milk
2030	Can,frozn,presrv fruit & veg
2032	Canned specialties
2033	Can fruit,veg,presrv,jam,jel
2034	Dry, dehydr fruit, veg, soup
2035	Pickld fruit,veg,sauce,seas
2037	Frozen fruit,juice,vegetable
2038	Frozen specialties, nec
2040	Grain mill products
2041	Flour & other grain mill pds
2043	Cereal breakfast foods
2044	Rice milling
2045	Prepared flour mixes, doughs
2046	Wet corn milling
2047	Dog and cat food
2048	Prep feed anmls-ex dogs,cats
2050	Bakery products
2051	Bread, bakery pds, ex cookie
2052	Cookies and crackers
2053	Frozen bakery pds, ex bread
2060	Sugar & confectionery prods
2061	Cane sugar, except refining
2062	Cane sugar refining
2063	Beet sugar
2064	Candy & oth confection prods
2066	Chocolate and cocoa products
2067	Chewing gum
2068	Salted & roasted nuts, seeds

**2000 – Food and Kindred Products
(cont.)**

Code	Description
2070	Fats and oils
2074	Cottonseed oil mills
2075	Soybean oil mills
2076	Veg oil mills,ex corn & oth
2077	Animal & marine fats & oils
2079	Shortng,oils,margarine, nec
2080	Beverages
2082	Malt beverages
2083	Malt
2084	Wine,brandy & brandy spirits
2085	Distilled and blended liquor
2086	Btld & can soft drinks,water
2087	Flavoring extract,syrup, nec
2090	Misc food preps, kindred pds
2091	Canned, cured fish, seafoods
2092	Prep fresh,frozn fish, seafd
2095	Roasted coffee
2096	Potato chps,corn chps,snacks
2097	Manufactured ice
2098	Macaroni,spaghetti & noodles
2099	Food preparations, nec

2100 – Tobacco Products

Code	Description
2110	Cigarettes
2111	Cigarettes
2120	Cigars
2121	Cigars
2130	Chew & smoke tobacco,snuff
2131	Chew & smoke tobacco,snuff
2140	Tobacco stemming & redrying
2141	Tobacco stemming & redrying

2200 – Textile Mill Products

Code	Description
2210	Brdwoven fabric mill, cotton
2211	Brdwoven fabric mill, cotton
2220	Brdwoven fabric man made,silk
2221	Brdwoven fabric man made,silk
2230	Brdwoven fabric,wool,incl dye
2231	Brdwoven fabric,wool,incl dye
2240	Narrow fabrc,oth smlwrs mill
2241	Narrow fabrc,oth smlwrs mill

2200 – Textile Mill Products (cont.)

Code	Description
2250	Knitting mills
2251	Womens hosiery, except socks
2252	Hosiery, nec
2253	Knit outerwear mills
2254	Knit underwr, nighwr mills
2257	Weft knit fabric mills
2258	Lace & warp knit fabrc mills
2259	Knitting mills, nec
2260	Dye,finish txtls,ex wool,knt
2261	Finish brdwovn fabric-cotton
2262	Finish brdwovn man made&silk
2269	Finishers of textiles, nec
2270	Carpets and rugs
2273	Carpets and rugs
2280	Yarn and thread mills
2281	Yarn spinning mills
2282	Yarn texturize, throw, twist
2284	Thread mills
2290	Miscellaneous textile goods
2295	Coated fabrcs,not rubberized
2296	Tire cord and fabric
2297	Nonwoven fabrics
2298	Cordage and twine
2299	Textile goods, nec

2300 – Apparel & Other Finished Pds

Code	Description
2310	Mens & boys suits, coats
2311	Mens & boys suits, coats
2320	Mens,boys frnsh, work clthng
2321	Mens,boys shirts,ex wk shirt
2322	Mens, boys undrwr, nightwear
2323	Men's and boys' neckwear
2325	Mens, boys trousers & slacks
2326	Mens & boys work clothing
2329	Mens and boys clothing, nec
2330	Womens,misses,jrs outerwear
2331	Wmnss,miss,jrs blouses,shirts
2335	Womens,misses,jrs dresses
2337	Wmnss,miss,jrs suits,skirts
2339	Wmnss,miss,jrs outerwear, nec
2340	Wmnss,miss,chld,infnt undgrmt
2341	Wmnss,miss,chld,infnt undrwr

**2300 – Apparel & Other Finished Pds
(cont.)**

Code	Description
2342	Bras,girdles,allied garments
2350	Hats, caps, and millinery
2353	Hats, caps, and millinery
2360	Girls,child,infnt outerwear
2361	Girl,child,infnt dress,shirt
2369	Girls,child,infnt outwr, nec
2370	Fur goods
2371	Fur goods
2380	Misc apparel & accessories
2381	Dress & work gloves, ex knit
2384	Robes and dressing gowns
2385	Waterproof outerwear
2386	Leather,sheep-lined clothing
2387	Apparel belts
2389	Apparel & accessories, nec
2390	Misc fabricated textile pds
2391	Curtains and draperies
2392	Homefrnshngs,ex crtns,drapes
2393	Textile bags
2394	Canvas and related products
2395	Pleat,decor,novelty stitchng
2396	Auto trim, apparel findings
2397	Schiffli mach embroideries
2399	Fabricated textile pds, nec

2400 – Lumber and Wood Pds, Ex Furn

Code	Description
2410	Logging
2411	Logging
2420	Sawmills and planing mills
2421	Sawmills, planing mills, gen
2426	Hardwd dimension,floor mills
2429	Special product sawmills,nec
2430	Millwork,veneer,plywood
2431	Millwork
2434	Wood kitchen cabinets
2435	Hardwood veneer and plywood
2436	Softwood veneer and plywood
2439	Structural wood members, nec

2400 – Lumber and Wood Pds, Ex Furn (cont.)

Code	Description
2440	Wood containers
2441	Nailed, lock corner wood box
2448	Wood pallets and skids
2449	Wood containers, nec
2450	Wood buildings, mobile homes
2451	Mobile homes
2452	Prefab wood bldgs,components
2490	Miscellaneous wood products
2491	Wood preserving
2493	Reconstituted wood products
2499	Wood products, nec

2500 – Furniture and Fixtures

Code	Description
2510	Household furniture
2511	Wood hshld furn, ex upholsrd
2512	Wood hshld furn, upholsrd
2514	Metal household furniture
2515	Mattress,foundatns, conv bed
2517	Wood TV,radio,phono cabinets
2519	Household furniture, nec
2520	Office furniture
2521	Wood office furniture
2522	Office furniture, ex wood
2530	Public bldg & rel furniture
2531	Public bldg & rel furniture
2540	Partitions,shelving,lockers
2541	Wood partition,shelf,lockers
2542	Partitn,shelf,locker,ex wood
2590	Misc furniture and fixtures
2591	Drapery hrdwr, window blinds
2599	Furniture and fixtures, nec

2600 – Paper and Allied Products

Code	Description
2610	Pulp mills
2611	Pulp mills
2620	Paper mills

**2600 – Paper and Allied Products
(cont.)**

Code	Description
2621	Paper mills
2630	Paperboard mills
2631	Paperboard mills
2650	Paperboard containers, boxes
2652	Setup paperboard boxes
2653	Corrugated & solid fiber box
2655	Fiber cans, tubes, drums
2656	San food contain,ex folding
2657	Foldng paprbrd box, incl san
2670	Convt papr,paprbrd,ex boxes
2671	Pkg paper, plastics film
2672	Coated, laminated paper, nec
2673	Plastic,foil,coatd papr bags
2674	Uncoatd papr, multiwall bags
2675	Die-cut papr, paprbd, cardbd
2676	Sanitary paper products
2677	Envelopes
2678	Stationery,tablets,rel prods
2679	Convt paper,paperbd pds,nec

2700 – Printing,Publishing & Allied

Code	Description
2710	Newspaper:pubg, pubg & print
2711	Newspaper:pubg, pubg & print
2720	Periodical:pubg, pubg & print
2721	Periodical:pubg, pubg & print
2730	Books
2731	Books: pubg, pubg & printing
2732	Book printing
2740	Miscellaneous publishing
2741	Miscellaneous publishing
2750	Commercial printing
2752	Comml printing, lithographic
2754	Commercial printing, gravure
2759	Commercial printing, nec
2760	Manifold business forms
2761	Manifold business forms
2770	Greeting cards
2771	Greeting cards
2780	Blankbooks,binders,bookbind
2782	Blankbooks,binders & devices
2789	Bookbinding and related work
2790	Service inds for print trade

**2700 – Printing,Publishing & Allied
(cont.)**

Code	Description
2791	Typesetting
2796	Platemakng, related services

2800 – Chemicals & Allied Products

Code	Description
2810	Indl inorganic chemicals
2812	Alkalies and chlorine
2813	Industrial gases
2816	Inorganic pigments
2819	Indl inorganic chemicals,nec
2820	Plastc,synth matls;ex glass
2821	Plastics,resins,elastomers
2822	Synthetic rubber
2823	Cellulosic man-made fibers
2824	Mnmd org fiber,ex cellulosic
2830	Drugs
2833	Medicinal chems,botanicl pds
2834	Pharmaceutical preparations
2835	In vitro,in vivo diagnostics
2836	Biological pds,ex diagnstics
2840	Soap,detergent,toilet preps
2841	Soap and other detergents
2842	Special clean,polish preps
2843	Surface active agents
2844	Perfume,cosmetic,toilet prep
2850	Paints, varnishes, lacquers
2851	Paints, varnishes, lacquers
2860	Industrial organic chemicals
2861	Gum and wood chemicals
2865	Cyclic orgnc crudes, pigmnts
2869	Indl organic chemicals, nec
2870	Agricultural chemicals
2873	Nitrogenous fertilizers
2874	Phosphatic fertilizers
2875	Fertilizers, mixing only
2879	Pesticides, agric chems, nec
2890	Misc chemical products
2891	Adhesives and sealants
2892	Explosives
2893	Printing ink
2895	Carbon black
2899	Chemicals & chem preps, nec

2900 – Pete Refining & Related Inds

Code	Description
2910	Petroleum refining
2911	Petroleum refining
2950	Asphalt paving,roofing mats
2951	Asphalt paving, blocks
2952	Asphalt felts and coatings
2990	Misc pds of petroleum & coal
2992	Lubricating oils & greases
2999	Pds of petroleum & coal, nec

3000 – Rubber & Misc Plastics Prods

Code	Description
3010	Tires and inner tubes
3011	Tires and inner tubes
3020	Rubber and plastics footwear
3021	Rubber and plastics footwear
3050	Gskets,hose,bltng-rbr,rplstc
3052	Rubber,plastics hose & belts
3053	Gaskets,packng,sealng device
3060	Fabricated rubber pds, nec
3061	Molded, extr mech rubber gds
3069	Fabricated rubber pds, nec
3080	Misc plastics products
3081	Unsupp plastics film & sheet
3082	Unsupp plastic profile shape
3083	Lamin plas plate,sheet,shape
3084	Plastics pipe
3085	Plastics bottles
3086	Plastics foam products
3087	Compounding plastics resins
3088	Plastics plumbing fixtures
3089	Plastics products, nec

3100 – Leather and Leather Products

Code	Description
3110	Leather tanning & finishing
3111	Leather tanning & finishing
3130	Boot,shoe cut stock,findings
3131	Boot,shoe cut stock,findings
3140	Footwear, except rubber
3142	House slippers
3143	Men's footwear, ex athletic
3144	Women's footwear,ex athletic
3149	Footwear, except rubber, nec

**3100 – Leather and Leather Products
(cont.)**

Code	Description
3150	Leather gloves and mittens
3151	Leather gloves and mittens
3160	Luggage
3161	Luggage
3170	Handbags,other leather goods
3171	Women's handbags and purses
3172	Pers leather gds,ex handbags
3190	Leather goods, nec
3199	Leather goods, nec

3200 – Stone,Clay,Glass,Concrete Pd

Code	Description
3210	Flat glass
3211	Flat glass
3220	Glass,glasswr-pressed,blown
3221	Glass containers
3229	Pressed & blown glass, nec
3230	Glass pd,made of purch glass
3231	Glass pd,made of purch glass
3240	Cement, hydraulic
3241	Cement, hydraulic
3250	Structural clay products
3251	Brick & structural clay tile
3253	Ceramic wall and floor tile
3255	Clay refractories
3259	Structural clay products,nec
3260	Pottery and related products
3261	Vitreous china plumb fixture
3262	Vitreous china table articls
3263	Fine earthnw table articles
3264	Porcelain electrical supply
3269	Pottery products, nec
3270	Concrete,gypsum,plaster pds
3271	Concrete block and brick
3272	Concrete pds, ex block,brick
3273	Ready-mixed concrete
3274	Lime
3275	Gypsum products
3280	Cut stone and stone products
3281	Cut stone and stone products
3290	Abrasive,asbestos,misc minrl
3291	Abrasive products

**3200 – Stone,Clay,Glass,Concrete Pd
(cont.)**

Code	Description
3292	Asbestos products
3295	Minrls,earths-ground,treated
3296	Mineral wool
3297	Nonclay refractories
3299	Nonmetallic mineral pds, nec

3300 – Primary Metal Industries

Code	Description
3310	Steel wrk, roll & finish mill
3312	Steel works & blast furnaces
3313	Electrometal pds, ex steel
3315	Steel wiredraw, nails, spike
3316	Cold-roll steel sheet, strip
3317	Steel pipe and tubes
3320	Iron and steel foundries
3321	Gray, ductile iron foundries
3322	Malleable iron foundries
3324	Steel investment foundries
3325	Steel foundries, nec
3330	Prim smelt,refin nonfer metl
3331	Prim smelt & refin of copper
3334	Prim production of aluminum
3339	Prim smelt-nonfer, ex cu, al
3340	Sec smelt,refin nonfer metal
3341	Sec smelt,refin nonfer metal
3350	Rolling & draw nonfer metal
3351	Rollng,drawng,extrude copper
3353	Aluminum sheet, plate & foil
3354	Aluminum extruded products
3355	Aluminum rolling,drawing,nec
3356	Rollng,drawng,extrude nonfer
3357	Drawng,insulatng nonfer wire
3360	Nonfer foundries (castings)
3363	Aluminum die-castings
3364	Nonfer die-castings, ex alum
3365	Aluminum foundries
3366	Copper foundries
3369	Nonfer foundrs,ex alum,copper
3390	Misc primary metal products
3398	Metal heat treating
3399	Primary metal products, nec

3400 – Fabr Metal,Ex Machy,Trans Eq

Code	Description
3410	Metal cans, shipping contain
3411	Metal cans
3412	Metal shipping barrels,drums
3420	Cutlery, handtools,gen hrdwr
3421	Cutlery
3423	Hand,edge tool, ex mach tool
3425	Saw blades and handsaws
3429	Hardware, nec
3430	Heating eq, plumbing fixture
3431	Enamel iron & mtl sanity pd
3432	Plumb fixture fittings, trim
3433	Heating eq,ex elec,air furnc
3440	Fabricated structural metal
3441	Fabricated structural metal
3442	Metal doors,frames,mold,trim
3443	Fabricated plate work
3444	Sheet metal work
3446	Architect,ornamentl metal wk
3448	Prefab metal bldgs and comp
3449	Misc structural metal work
3450	Screw mach pds, bolts, nuts
3451	Screw machine products
3452	Bolt,nut,screw,rivets,washrs
3460	Metal forgings and stampings
3462	Iron and steel forgings
3463	Nonferrous forgings
3465	Automotive stampings
3466	Crowns and closures
3469	Metal stampings, nec
3470	Coating,engraving,allied svc
3471	Electroplate,plating,polish
3479	Coat,engrave,allied svc, nec
3480	Ordnance and accessories
3482	Small arms ammunition
3483	Ammunition, ex small arms
3484	Small arms
3489	Ordnance & accessories, nec
3490	Misc fabricated metal prods
3491	Industrial valves
3492	Fluid powr valve,hose fitting
3493	Steel springs, except wire
3494	Valves & pipe fittings, nec
3495	Wire springs

**3400 – Fabr Metal,Ex Machy,Trans Eq
(cont.)**

Code	Description
3496	Misc fabricated wire prods
3497	Metal foil and leaf
3498	Fabricated pipe and fittings
3499	Fabricated metal pds, nec

3500 – Indl,Comm Machy,Computer Eq

Code	Description
3510	Engines and turbines
3511	Steam,gas,hydraulic turbines
3519	Internal combustn engine,nec
3520	Farm & garden machinery & eq
3523	Farm machinery and equipment
3524	Lawn, garden tractors, equip
3530	Constr,mining,matl handle eq
3531	Construction machinery & eq
3532	Mng machy, eq, ex oil field
3533	Oil & gas field machy, equip
3534	Elevators & moving stairways
3535	Conveyors & conveying equip
3536	Cranes,hoists,monorail sys
3537	Indl trucks,tractors,trailrs
3540	Metalworking machinery & eq
3541	Machine tools, metal cutting
3542	Machine tools, metal forming
3543	Industrial patterns
3544	Special dies,tools,die sets
3545	Cutng tools,access,meas dev
3546	Power-driven handtools
3547	Rolling mill machinery & eq
3548	Elec, gas welding, solder eq
3549	Metalworking machinery, nec
3550	Special industry machinery
3552	Textile machinery
3553	Woodworking machinery
3554	Paper industries machinery
3555	Printing trades machy, equip
3556	Food products machinery
3559	Special industry machy, nec
3560	General industrial mach & eq
3561	Pumps and pumping equipment

3500 – Indl,Comm Machy,Computer Eq (cont.)

Code	Description
3562	Ball and roller bearings
3563	Air and gas compressors
3564	Indl coml fans,blowrs,oth eq
3565	Packaging machinery
3566	Speed changers,drives,gears
3567	Indl process furnaces, ovens
3568	Mech power transmissn eq,nec
3569	General indl mach & eq, nec
3570	Computer & office equipment
3571	Electronic computers
3572	Computer storage devices
3575	Computer terminals
3576 *	Computer communications equip
3577	Computer peripheral eq, nec
3578	Calculate,acct mach,ex comp
3579	Office machines, nec
3580	Refrig & service ind machine
3581	Automatic vending machines
3582	Comm laundry, dryclean mach
3585	Air-cond,heating,refrig eq
3586	Measuring & dispensing pumps
3589	Svc industry machinery, nec
3590	Misc indl, coml, machy & eq
3592	Carbs,pistons,rings,valves
3593	Fluid powr cylindr,actuators
3594	Fluid power pumps and motors
3596	Scales & balances, ex lab
3599	Indl, coml machy, equip, nec

3600 – Electr, Oth Elec Eq, Ex Cmp

Code	Description
3610	Elec transmission & distr eq
3612	Pwr,distr,specl transformers
3613	Switchgear & switchboard app
3620	Electrical indl apparatus
3621	Motors and generators
3624	Carbon and graphite products
3625	Relays & industrial controls
3629	Elec indl apparatus, nec
3630	Household appliances
3631	Household cooking equipment
3632	Househd refrigeratr,freezer

**3600 – Electr, Oth Elec Eq, Ex Cmp
(cont.)**

Code	Description
3633	Household laundry equipment
3634	Electric housewares and fans
3635	Household vacuum cleaners
3639	Household appliances, nec
3640	Electric lighting, wiring eq
3641	Electric lamp bulbs & tubes
3643	Current-carry wiring device
3644	Noncurrent-carry wiring dev
3645	Resident elec lighting fixtr
3646	Comml, indl elec light fixtr
3647	Vehicular lighting equipment
3648	Lighting equipment, nec
3650	Hshld audio,vid eq, audio rec
3651	Household audio & video eq
3652	Phono recrds, audio tape, disk
3660	Communication equipment
3661	Tele & telegraph apparatus
3663	Radio, TV broadcast, comm eq
3669	Communications equip, nec
3670	Electronic comp, accessories
3671	Electron tubes
3672	Printed circuit boards
3674	Semiconductor,related device
3675	Electronic capacitors
3676	Electronic resistors
3677	Electr coil,transfrm,inductr
3678	Electronic connectors
3679	Electronic components, nec
3690	Misc elec machy,eq,supplies
3691	Storage batteries
3692	Primary batteries, dry & wet
3694	Elec eq-internl combust engn
3695	Magnetc,optic recording media
3699	Electrical machy, equip, nec

3700 – Transportation Equipment

Code	Description
3710	Motor vehicles, motor veh eq
3711	Motor vehicles & car bodies
3713	Truck and bus bodies
3714	Motor vehicle part,accessory
3715	Truck trailers
3716	Motor homes

**3700 – Transportation Equipment
(cont.)**

Code	Description
3720	Aircraft and parts
3721	Aircraft
3724	Aircraft engine,engine parts
3728	Aircraft parts, aux eq, nec
3730	Ship & boat bldg & repairing
3731	Ship building and repairing
3732	Boat building and repairing
3740	Railroad equipment
3743	Railroad equipment
3750	Motorcycles,bicycles & parts
3751	Motorcycles,bicycles & parts
3760	Guided missiles & space vehc
3761	Guided missiles & space veh
3764	Guid miss,space veh propulsn
3769	Guid miss,space veh part,nec
3790	Misc transportation equip
3792	Travel trailers and campers
3795	Tanks and tank components
3799	Transportation equipment,nec

**3800 – Meas Instr;Photo
Gds;Watches**

Code	Description
3810	Srch,det,nav,guid,aero sys
3812	Srch,det,nav,guid,aero sys
3820	Lab app,optic,meas,ctl instr
3821	Lab apparatus and furniture
3822	Automatic regulatng controls
3823	Industrial measurement instr
3824	Totalizing fluid meters
3825	Elec meas & test instruments
3826	Lab analytical instruments
3827	Optical instruments & lenses
3829	Meas & controlling dev, nec
3840	Surgical, med, dental instr
3841	Surgical,med instr,apparatus
3842	Ortho,prosth,surg appl,suply
3843	Dental equipment & supplies
3844	X-ray & related apparatus
3845	Electromedical apparatus
3850	Ophthalmic goods
3851	Ophthalmic goods

3800 – Meas Instr;Photo Gds;Watches (cont.)

Code	Description
3860	Photographic equip & supply
3861	Photographic equip & supply
3870	Watches, clocks and parts
3873	Watches, clocks and parts

3900 – Misc Manufacturing Industries

Code	Description
3910	Jewelry,silverwr,plated ware
3911	Jewelry, precious metal
3914	Silverware, plated ware
3915	Jewelers' findings,materials
3930	Musical instruments
3931	Musical instruments
3940	Dolls,toys,games,sportng gds
3942	Dolls and stuffed toys
3944	Games,toys,chld veh,ex dolls
3949	Sporting & athletic gds, nec
3950	Pens,pencils,oth artist matl
3951	Pens, mech pencils & parts
3952	Lead pencil,crayon,art matl
3953	Marking devices
3955	Carbon paper & inked ribbons
3960	Costume jewelry,button,notion
3961	Costume jewelry & novelties
3965	Fasteners,buttons,needle,pin
3990	Misc manufacturing industries
3991	Brooms and brushes
3993	Signs, advertising specialty
3995	Burial caskets
3996	Hard surface floor cover,nec
3999	Manufacturing industries,nec

4000 – Railroad Transportation

Code	Description
4010	Railroads
4011	Railroads,line-haul operating
4013	RR switching, terminal estab

4100 – Transit & Passenger Trans

Code	Description
4110	Local,suburb passenger trans
4111	Local and suburban transit

4100 – Transit & Passenger Trans (cont.)

Code	Description
4119	Local passenger trans, nec
4120	Taxicabs
4121	Taxicabs
4130	Intercity,rural bus transprt
4131	Intercity,rural bus transprt
4140	Bus charter service
4141	Local bus charter service
4142	Bus charter svc, ex local
4150	School buses
4151	School buses
4170	Motor veh terml,svc facility
4173	Motor veh terml,svc facility

4200 – Motor Freight Trans, Warehouse

Code	Description
4210	Trucking,courier svc,ex air
4212	Local trucking - w/o storage
4213	Trucking, except local
4214	Local trucking with storage
4215	Courier services, ex by air
4220	Public warehousing & storage
4221	Farm pd warehouse & storage
4222	Refrigerated whse & storage
4225	General warehousing, storage
4226	Special whse & storage, nec
4230	Terminl facility-mtr freight
4231	Terminl facility-mtr freight

4300 – United States Postal Service

Code	Description
4310	United States Postal Service
4311	United States Postal Service

4400 – Water Transportation

Code	Description
4410	Deep sea frn trans-freight
4412	Deep sea frn trans-freight
4420	Deep sea dom trans-freight
4424	Deep sea dom trans-freight
4430	Grt Lakes, St Lawrence Trans
4432	Grt Lakes, St Lawrence Trans

4400 – Water Transportation (cont.)

Code	Description
4440	Water trans of freight, nec
4449	Water trans of freight, nec
4480	Water transport of passenger
4481	Deep sea pass trans, ex ferry
4482	Ferries
4489	Water trans of passenger, nec
4490	Svc incidental to water trans
4491	Marine cargo handling
4492	Towing and tugboat services
4493	Marinas
4499	Water transport svcs, nec

4500 – Transportation By Air

Code	Description
4510	Sched air trans, air courier
4512	Air transport, scheduled
4513	Air courier services
4520	Air transport, nonscheduled
4522	Air transport, nonscheduled
4580	Airports & terminal services
4581	Airports & terminal services

4600 – Pipe Lines, Ex Natural Gas

Code	Description
4610	Pipe lines, ex natural gas
4612	Crude petroleum pipelines
4613	Refined petroleum pipelines
4619	Pipelines, nec

4700 – Transportation Services

Code	Description
4720	Arrangement, passenger trans
4724	Travel agencies
4725	Tour operators
4729	Arrangement-pass trans, nec
4730	Arrange trans-freight, cargo
4731	Arrange trans-freight, cargo
4740	Rental of railroad cars
4741	Rental of railroad cars
4780	Misc svc incidental to trans
4783	Packing and crating
4785	Motor vehicle inspection svc
4789	Transportation services, nec

4800 – Communications

Code	Description
4810	Telephone communications
4812	Radiotelephone communication
4813	Phone comm ex radiotelephone
4820	Telegraph & oth message comm
4822	Telegraph & oth message comm
4830	Radio, TV broadcast stations
4832	Radio broadcasting stations
4833	Television broadcast station
4840	Cable and other pay TV svcs
4841	Cable and other pay TV svcs

4900 – Electric, Gas, Sanitary Serv

Code	Description
4890	Communications services, nec
4899	Communications services, nec
4910	Electric services
4911	Electric services
4920	Gas production & distr
4922	Natural gas transmission
4923	Natural gas transmis & distr
4924	Natural gas distribution
4925	Mixed,mfg or lpg prodn/distr
4930	Electric,gas,other serv comb
4931	Electric & other serv comb
4932	Gas & other serv combined
4939	Combination utilities, nec
4940	Water supply
4941	Water supply
4950	Sanitary services
4952	Sewerage systems
4953	Refuse systems
4955 *	Hazardous waste management
4959	Sanitary services, nec
4960	Steam, air-conditioning supp
4961	Steam, air-conditioning supp
4970	Irrigation systems
4971	Irrigation systems
4991 *	Cogeneratn-sm power producer

5000 – Durable Goods-Wholesale

Code	Description
5010	Motor veh parts, supply-whsl
5012	Autos & other vehicles-whsl
5013	Motor veh suply,new pts-whsl
5014	Tires and tubes-wholesale
5015	Motor veh parts, used-whsl
5020	Furniture& home furnsh-whsl
5021	Furniture-wholesale
5023	Home furnishings-wholesale
5030	Lumber and constr matl-whsl
5031	Lumber, plywd, millwork-whsl
5032	Brick, rel constr mail-whsl
5033	Roofing & siding-wholesale
5039	Construction matl-whsl, nec
5040	Prof & coml eq & supply-whsl
5043	Photographic eq, supply-whsl
5044	Office equipment-wholesale
5045	Computers & software-whsl
5046	Commercial equip-whsl, nec
5047	Med, dental, hosp eq-whsl
5048	Ophthalmic goods-wholesale
5049	Prof eq & supply-whsl, nec
5050	Metals,minerals,ex pete-whsl
5051	Metals service centers-whsl
5052	Coal,oth minerals,ores-whsl
5060	Electrical goods-wholesale
5063	Elec apparatus & equip-whsl
5064	Elec appliance,TV,radio-whsl
5065	Electronic parts,eq-whsl,nec
5070	Hardwr, plumb, heat eq-whsl
5072	Hardware-wholesale
5074	Plumb,heat eq-hydrionics-whsl
5075	Air heat & condition eq-whsl
5078	Refrigeration eq & supp-whsl
5080	Machinery and equipment-whsl
5082	Constr,mng (ex pete) eq-whsl
5083	Farm & garden mach & eq-whsl
5084	Industrial mach & eq-whsl
5085	Industrial supplies-whsl
5087	Service est eq,supplies-whsl
5088	Trans eq, ex motor veh-whsl
5090	Misc durable goods-whsl
5091	Sporting & rec goods-whsl
5092	Toys,hobby gds & supply-whsl
5093	Scrap & waste materials-whsl

**5000 – Durable Goods-Wholesale
(cont.)**

Code	Description
5094	Jewelry & watches-whsl
5099	Durable goods-wholesale, nec

5100 – Nondurable Goods-Wholesale

Code	Description
5110	Paper & paper products-whsl
5111	Printing, writing paper-whsl
5112	Stationery,office suply-whsl
5113	Indl & pers serv paper-whsl
5120	Drugs and proprietary-whsl
5122	Drugs and proprietary-whsl
5130	Apparel,piece gds,notns-whsl
5131	Piece gds & notions-whsl
5136	Men's & boys's clothing-whsl
5137	Women,child,infnt cloth-whsl
5139	Footwear-wholesale
5140	Groceries & related pds-whsl
5141	Groceries, general line-whsl
5142	Packaged frozen foods-whsl
5143	Dairy pds, ex dry, can-whsl
5144	Poultry & poultry prods-whsl
5145	Confectionery-wholesale
5146	Fish and seafoods-wholesale
5147	Meats and meat products-whsl
5148	Fresh fruit & vegetable-whsl
5149	Groceries & related-whsl,nec
5150	Farm-product raw matl-whsl
5153	Grain and field beans-whsl
5154	Livestock-wholesale
5159	Farm-prod raw matl-whsl, nec
5160	Chemicals & allied pds-whsl
5162	Plastics materials-wholesale
5169	Chems, allied pds-whsl, nec
5170	Petroleum and pete pds-whsl
5171	Petroleum bulk stations-whsl
5172	Petroleum,ex bulk statn-whsl
5180	Beer,wine,alcoholic bev-whsl
5181	Beer and ale-wholesale
5182	Wine & alcoholic bev-whsl
5190	Misc nondurable goods-whsl
5191	Farm supplies-wholesale

**5100 – Nondurable Goods-Wholesale
(cont.)**

Code	Description
5192	Books & newspapers-wholesale
5193	Flowers, florist supply-whsl
5194	Tobacco and tobacco pds-whsl
5198	Paint, varnish, supplies-whsl
5199	Nondurable goods-whsl, nec

5200 – Bldg Matl, Hardwr, Garden-Retl

Code	Description
5210	Lumber & oth bldg matl-retl
5211	Lumber & oth bldg matl-retl
5230	Paint, glass, wallpaper stores
5231	Paint, glass, wallpaper stores
5250	Hardware stores
5251	Hardware stores
5260	Nurseries, lawn, garden stores
5261	Nurseries, lawn, garden stores
5270	Mobile home dealers
5271	Mobile home dealers

5300 – General Merchandise Stores

Code	Description
5310	Department stores
5311	Department stores
5330	Variety stores
5331	Variety stores
5390	Misc general mdse stores
5399	Misc general mds stores

5400 – Food Stores

Code	Description
5410	Grocery stores
5411	Grocery stores
5412 *	Convenience stores
5420	Meat, fish mkt, incl provisnrs
5421	Meat, fish mkt, incl provisnrs
5430	Fruit and vegetable markets
5431	Fruit and vegetable markets
5440	Candy, nut, confectnry stores
5441	Candy, nut, confectnry stores

5400 – Food Stores (cont.)

Code	Description
5450	Dairy products stores
5451	Dairy products stores
5460	Bakeries-retail
5461	Bakeries-retail
5490	Miscellaneous food stores
5499	Miscellaneous food stores

5500 – Auto Dealers, Gas Stations

Code	Description
5510	Motor veh dealers (new,used)
5511	Motor veh dealers (new,used)
5520	Motor veh dealer (used only)
5521	Motor veh dealer (used only)
5530	Auto and home supply stores
5531	Auto and home supply stores
5540	Gasoline service stations
5541	Gasoline service stations
5550	Boat dealers
5551	Boat dealers
5560	Recreational vehicle dealers
5561	Recreational vehicle dealers
5570	Motorcycle dealers
5571	Motorcycle dealers
5590	Automotive dealers, nec
5599	Automotive dealers, nec

5600 – Apparel and Accessory Stores

Code	Description
5610	Men's, boys' clothing stores
5611	Men's, boys' clothing stores
5620	Women's clothing stores
5621	Women's clothing stores
5630	Womens accesory,spec stores
5632	Womens accesory,spec stores
5640	Children, infant wear stores
5641	Children, infant wear stores
5650	Family clothing stores
5651	Family clothing stores
5660	Shoe stores
5661	Shoe stores
5690	Misc apparel, accesory stores
5699	Misc apparel, accesory stores

5700 – Home Furniture & Equip Store

Code	Description
5710	Home furn,furnishings stores
5712	Furniture stores
5713	Floor covering stores
5714	Drapry,curtn,upholstry store
5719	Misc homefurnishings stores
5720	Household appliance stores
5722	Household appliance stores
5730	Radio,TV, and music stores
5731	Radio,TV,cons electr stores
5734	Cmp and cmp software stores
5735	Record and tape stores
5736	Musical instrument stores

5800 – Eating and Drinking Places

Code	Description
5810	Eating and drinking places
5812	Eating places
5813	Drinking places (alcoholic)

5900 – Miscellaneous Retail

Code	Description
5910	Drug & proprietary stores
5912	Drug & proprietary stores
5920	Liquor stores
5921	Liquor stores
5930	Used merchandise stores
5932	Used merchandise stores
5940	Misc shopping goods stores
5941	Sport gds stores, bike shops
5942	Book stores
5943	Stationery stores
5944	Jewelry stores
5945	Hobby, toy, and game shops
5946	Camera & photo supply stores
5947	Gift,novelty,souvenir shops
5948	Luggage,leather goods stores
5949	Sewing, needlework stores
5960	Nonstore retailers
5961	Catalog, mail-order houses

5900 – Miscellaneous Retail (cont.)

Code	Description
5962	Auto mdse mach operators
5963	Direct selling establishment
5980	Fuel dealers
5983	Fuel oil dealers
5984	Liquefied pete gas dealers
5989	Fuel dealers, nec
5990	Retail stores, nec
5992	Florists
5993	Tobacco stores and stands
5994	New dealers and newsstands
5995	Optical goods stores
5999	Misc retail stores, nec

6000 – Depository Institutions

Code	Description
6010	Central reserve deposit inst
6011	Federal reserve banks
6019	Cent resv depostry instn,nec
6020	Commercial banks
6021	National commercial banks
6022	State commercial banks
6029	Commercial banks, nec
6030	Savings institutions
6035	Savings instn,fed chartered
6036	Savings instn, not fed chart
6060	Credit unions
6061	Credit unions, fed chartered
6062	Credit unions,not fed chart
6080	Frn banks,branches, agencies
6081	Branches,agencies-frn banks
6082	Frn trade & intl banking
6090	Functions rel to dep banking
6091	Nondeposit trust facilities
6099	Functions rel to dep bkg,nec

6100 – Nondepository Credit Instn

Code	Description
6110	Federal credit agencies
6111	Federal credit agencies
6140	Personal credit institutions
6141	Personal credit institutions

**6100 – Nondepository Credit Instr
(cont.)**

Code	Description
6150	Business credit institutions
6153	Short-term bus credit, ex ag
6159	Misc business credit instr
6160	Mortgage bankers and brokers
6162	Mortgage bankers & loan corr
6163	Loan brokers
6172 *	Finance lessors
6199	Finance services

6200 – Security & Commodity Brokers

Code	Description
6210	Security brokers & dealers
6211	Security brokers & dealers
6220	Commodity brokers & dealers
6221	Commodity brokers & dealers
6230	Security,commodity exchanges
6231	Security,commodity exchanges
6280	Svcs allied with exchanges
6282	Investment advice

6300 – Insurance Carriers

Code	Description
6289	Svcs allied w/exchanges, nec
6310	Life insurance
6311	Life insurance
6320	Accident,health ins,med plan
6321	Accident & health insurance
6324	Hospital & medical svc plans
6330	Fire, marine, casualty ins
6331	Fire, marine, casualty ins
6350	Surety insurance
6351	Surety insurance
6360	Title insurance
6361	Title insurance
6370	Pension,health,welfare funds
6371	Pension,health,welfare funds
6390	Insurance carriers, nec
6399	Insurance carriers, nec

6400 – Ins Agents,Brokers & Service

Code	Description
6410	Ins agents,brokers & service
6411	Ins agents,brokers & service

6500 – Real Estate

Code	Description
6510	Real estate operators,lessor
6512	Operators-nonres bldgs
6513	Operators-apartment bldgs
6514	Operators-other than apartmt
6515	Operators-res mobile home
6517	Lessors of railroad property
6519	Lessors of real property,nec
6530	Real estate agents & mgrs
6531	Real estate agents & mgrs
6532 *	Real estate dealers
6540	Title abstract offices
6541	Title abstract offices
6550	Land subdividers, developers
6552	Subdivide, dev, ex cemetery
6553	Cemetery subdivid,developers

6700 – Holding,Other Invest Offices

Code	Description
6710	Holding offices
6712	Offices-bank holding company
6719	Offices-holdng companies,nec
6720	Investment offices
6722	Mgmt invt offices, open-end
6726	Unit inv tr, closed-end mgt
6730	Trusts
6732	Edl,religious,charity trusts
6733	Trust,ex ed,religious,charity
6790	Miscellaneous investing
6792	Oil royalty traders
6794	Patent owners and lessors
6795 *	Mineral royalty traders
6798	Real estate investment trust
6799	Investors, nec

7000 – Hotels, Other Lodging Places

Code	Description
7010	Hotels and motels
7011	Hotels and motels
7020	Rooming and boarding houses
7021	Rooming and boarding houses
7030	Camps and rec vehicle parks
7032	Sporting & recreation camps
7033	Rec vehicle parks, campsites
7040	Membership hotels & lodging
7041	Membership hotels & lodging

7200 – Personal Services

Code	Description
7210	Laundry,cleaning,garment svc
7211	Power laundry,family & comml
7212	Garment pressing & agents
7213	Linen supply
7215	Coin-op laundry, drycleaning
7216	Drycleaning plants, ex rugs
7217	Carpet, upholstery cleaning
7218	Industrial launderers
7219	Laundry & garment svcs, nec
7220	Photo studios, portrait
7221	Photo studios, portrait
7230	Beauty shops
7231	Beauty shops
7240	Barber shops
7241	Barber shops
7250	Shoe repair, shoeshine shops
7251	Shoe repair, shoeshine shops
7260	Funeral service, crematories
7261	Funeral service, crematories
7290	Misc personal services
7291	Tax return preparation svcs
7299	Misc personal services,nec

7300 – Business Services

Code	Description
7310	Advertising
7311	Advertising agencies
7312	Outdoor advertising services
7313	Radio, TV advertising reps

7300 – Business Services (cont.)

Code	Description
7319	Advertising, nec
7320	Credit reporting agencies
7322	Adjustment & collection svcs
7323	Credit reporting services
7330	Mailing,repro,comm art svcs
7331	Direct mail advertising svcs
7334	Photocopying,duplicating svc
7335	Commercial photography
7336	Comm art & graphic design
7338	Secretarial,court report svc
7340	Svcs to dwellings, oth bldgs
7342	Disinfecting,pest control sv
7349	Bldg clean & maint svc, nec
7350	Misc equip rental & leasing
7352	Medical eq rental & leasing
7353	Heavy constr eq rental,lease
7359	Equip rental & leasing, nec
7360	Personnel supply services
7361	Employment agencies
7363	Help supply services
7370	Cmp programming,data process
7371	Computer programming service
7372	Prepackaged software
7373	Cmp integrated sys design
7374	Cmp processing,data prep svc
7375	Information retrieval svcs
7376	Cmp facilities mgmt service
7377	Computer rental and leasing
7378	Cmp maintenance and repair
7379	Computer related svcs, nec
7380	Misc business services
7381	Detect,guard,armor car svcs
7382	Security systems service
7383	News syndicates
7384	Photofinishing laboratories
7385 *	Telephone interconnect sys
7389	Business services, nec

7500 – Auto Repair,Services,Parking

Code	Description
7510	Auto rent & lease,no drivers
7513	Truck rent & lease,no driver

**7500 – Auto Repair, Services, Parking
(cont.)**

Code	Description
7514	Passenger car rental
7515	Passenger car leasing
7519	Util trailer, rec veh rental
7520	Automobile parking
7521	Automobile parking
7530	Automotive repair shops
7532	Body repair and paint shops
7533	Auto exhaust sys repair shop
7534	Tire retread & repair shops
7536	Auto glass replacement shops
7537	Auto transmissn repair shops
7538	Gen automotive repair shops
7539	Automotive repair shops, nec
7540	Automotive svcs, ex repair
7542	Carwashes
7549	Auto svcs, ex repair,carwash

7600 – Misc Repair Services

Code	Description
7620	Electrical repair shops
7622	Radio & TV repair shops
7623	Refrig,air-cond svc & repair
7629	Elec,electr repair shops,nec
7630	Watch,clock & jewelry repair
7631	Watch,clock & jewelry repair
7640	Reupholster,furniture repair
7641	Reupholster,furniture repair
7690	Misc repair shops & rel svcs
7692	Welding repair
7694	Armature rewinding shops
7699	Repair shop,related svcs,nec

7800 – Motion Pictures

Code	Description
7810	Motion picture prodtn, svcs
7812	Motion pic, videotape prodtn
7819	Svc to motion picture prodtn
7820	Motion picture distr & svcs
7822	Motion pict, videotape distr
7829	Svcs to motion picture distr
7830	Motion picture theaters
7832	Theaters, ex drive-in

7800 – Motion Pictures (cont.)

Code	Description
7833	Drive-in theaters
7840	Video tape rental
7841	Video tape rental

7900 – Amusements, Recreation

Code	Description
7900	Amusement & recreation svcs
7910	Dance studios,schools,halls
7911	Dance studios,schools,halls
7920	Theatrical,bands,entertainrs
7922	Theatrical producers & svcs
7929	Bands, orchestras, actors
7930	Bowling centers
7933	Bowling centers
7940	Commercial sports
7941	Prof sports clubs, promoters
7948	Racing,incl track operations
7990	Misc amusement & rec service
7991	Physical fitness facilities
7992	Public golf courses
7993	Coin-op amusement devices
7996	Amusement parks
7997	Membership sport & rec clubs
7999	Amusement & rec svcs, nec

8000 – Health Services

Code	Description
8010	Offices of medical doctors
8011	Offices of medical doctors
8020	Offices and clinics-dentists
8021	Offices and clinics-dentists
8030	Offices-osteopathic doctors
8031	Offices-osteopathic doctors
8040	Other health care practionrs
8041	Offices of chiropractors
8042	Offices of optometrists
8043	Offices of podiatrists
8049	Health practitioners, nec
8050	Nursing & personal care fac
8051	Skilled nursing care fac
8052	Intermediate care facilities
8059	Nursng,personal care fac,nec
8060	Hospitals

8000 – Health Services (cont.)

Code	Description
8062	Gen med & surgical hospitals
8063	Psychiatric hospitals
8069	Specialty hosp,ex psychiatrc
8070	Medical and dental labs
8071	Medical laboratories
8072	Dental laboratories
8080	Home health care services
8082	Home health care services
8090	Misc health & allied svc,nec
8092	Kidney dialysis centers
8093	Spec outpatient facility,nec
8099	Health & allied services,nec

8100 – Legal Services

Code	Description
8110	Legal services
8111	Legal services

8200 – Educational Services

Code	Description
8210	Elementary,secondary schools
8211	Elementary,secondary schools
8220	Colleges,univ & jr colleges
8221	Colleges,univ & prof schools
8222	Jr colleges, tech institutes
8230	Libraries
8231	Libraries
8240	Vocational schools
8243	Data processing schools
8244	Business,secretarial schools
8249	Vocational schools, nec
8290	Schools & education svcs,nec
8299	Schools & education svcs,nec

8300 – Social Services

Code	Description
8320	Individual,family social svc
8322	Individual,family social svc
8330	Job training, voc rehab svcs
8331	Job training, voc rehab svcs
8350	Child day care services
8351	Child day care services
8360	Residential care

8300 – Social Services (cont.)

Code	Description
8361	Residential care
8390	Social services, nec
8399	Social services, nec

8400 – Museum, Gallery, Botanic Gardn

Code	Description
8410	Museums and art galleries
8412	Museums and art galleries
8420	Arboreta,botanic,zoo gardens
8422	Arboreta,botanic,zoo gardens

8600 – Membership Organizations

Code	Description
8610	Business associations
8611	Business associations
8620	Prof membership organization
8621	Prof membership organization
8630	Labor unions & similar orgs
8631	Labor unions & similar orgs
8640	Civic,social,fraternal assoc
8641	Civic,social,fraternal assoc
8650	Political organizations
8651	Political organizations
8660	Religious organizations
8661	Religious organizations
8690	Membership organizations,nec
8699	Membership organizations,nec

8700 – Engr, Acc, Resh, Mgmt, Rel Svcs

Code	Description
8710	Engr, architect, survey svcs
8711	Engineering services
8712	Architectural services
8713	Surveying services
8720	Account,audit,bookkeep svcs
8721	Account,audit,bookkeep svcs
8730	Resh,development,testing svc
8731	Coml physical, biologcl resh
8732	Coml econ, sociolog, ed resh

**8700 – Engr,Acc,Resh,Mgmt,Rel Svcs
(cont.)**

Code	Description
8733	Noncommr resh organizations
8734	Testing laboratories
8740	Mgmt & public relations svcs
8741	Management services
8742	Management consulting svcs
8743	Public relations services
8744	Facilities support mgmt svcs
8748	Business consulting svcs,nec

8800 – Private Households

Code	Description
8810	Private households
8811	Private households

8900 – Services, Nec

Code	Description
8990	Services, nec
8999	Services, nec

9100 – Government, Ex Finance

Code	Description
9110	Executive offices
9111	Executive offices
9120	Legislative bodies
9121	Legislative bodies
9130	Exec & legislative combined
9131	Exec & legislative combined
9190	General government, nec
9199	General government, nec

9200 – Justice,Public Order,Safety

Code	Description
9210	Courts
9211	Courts
9220	Public order and safety
9221	Police protection
9222	Legal counsel & prosecution
9223	Correctional institutions
9224	Fire protection
9229	Public order and safety, nec

9300 – Public Finance, Taxation

Code	Description
9310	Public finance, taxation
9311	Public finance, taxation

9400 – Admin-Human Resource Program

Code	Description
9410	Admin-educational programs
9411	Admin-educational programs
9430	Admin-public health programs
9431	Admin-public health programs
9440	Admin-social programs
9441	Admin-social programs
9450	Admin-vet affair,ex hlth,ins
9451	Admin-vet affair,ex hlth,ins

9500 – Admin-Environ Quality,Housng

Code	Description
9510	Admin-environmental quality
9511	Air,wtr res,solid waste mgmt
9512	Land,mineral,wildlife consv
9530	Admin-housing, urban develop
9531	Admin-housing programs
9532	Admin-urban planning

9600 – Admin-Economic Programs

Code	Description
9610	Admin-gen economic programs
9611	Admin-gen economic programs
9620	Reg, admin-trans programs
9621	Reg, admin-trans programs
9630	Reg, admin-comm & oth util
9631	Reg, admin-comm & oth util
9640	Reg-agric mktg & commodities
9641	Reg-agric mktg & commodities
9650	Reg,license-misc comml sectr
9651	Reg,license-misc comml sectr
9660	Space research & technology
9661	Space research & technology

9700 – Natl Security & Intl Affairs

Code	Description
9710	National security
9711	National security
9720	International affairs
9721	International affairs

9900 – Nonclassifiable Establishmnt

Code	Description
9990	Nonclassifiable establishmnt
9995	Nonoperating establishments
9997	Industrial conglomerates
9998	Multi-sector holdings
9999	Nonclassifiable establishmnt

Compustat-Defined Industry Classification Codes

The Reference File of SIC Codes is the 1987 edition of the *Standard Industrial Classification Manual*. Since businesses engage in certain state-of-the art technology do not readily fit into classifications found in the SIC manual, Standard & Poor's has defined industry classification codes for these businesses as follows:

Code	Description
4991	<p>Cogeneration services and small power producers</p> <p>Cogeneration facilities produce electric energy and forms of useful thermal energy in sequence. Cogenerators may use the energy input to the system to produce power first; then use the reject heat for useful thermal energy; or conversely, the facility may apply the input energy to a thermal energy process for power production. This allows a greater percentage of energy to be produced from a primary fuel source. All energy may be used for industrial, commercial, heating, or cooling purposes.</p> <p>To qualify as a small power producer, the primary energy source of the facility must be biomass, waste, renewable resources, geothermal resources, or any combination of these. The facility must meet FERC's requirements regarding the percentages of primary fuel and allowable oil, natural gas, and coal.</p>
3576	<p>Computer communications equipment</p> <p>Establishments primarily engaged in manufacturing computer communications equipment excluding telephone, satellite, and microwave communications. Computer communications equipment, in a configuration of hardware and associated software, allows computers, terminals, storage devices, and other peripheral equipment to communicate.</p> <p>Establishments primarily engaged in designing and installing integrated computer systems are assigned Code 7373.</p> <p>Establishments primarily engaged in developing data communications software are assigned Code 7370</p> <p>Establishments primarily engaged in manufacturing modems or communications equipment that integrate data communications and telecommunications equipment are assigned Code 3661.</p> <ul style="list-style-type: none"><input type="checkbox"/> Communications computers<input type="checkbox"/> Communications controllers<input type="checkbox"/> Communications system text equipment, peripheral<input type="checkbox"/> Computer communications equipment<input type="checkbox"/> Computer peripheral controllers, communications<input type="checkbox"/> Control systems, computer communications<input type="checkbox"/> Data communications processors<input type="checkbox"/> Data communications switching systems<input type="checkbox"/> Disk drive and tape drive controllers<input type="checkbox"/> Interface equipment, computer peripheral<input type="checkbox"/> Multiplexers, computer<input type="checkbox"/> Network processors<input type="checkbox"/> Network servers<input type="checkbox"/> Protocol converters<input type="checkbox"/> Switching systems, computer

Code	Description
5412	<p>Convenience stores</p> <p>Establishments primarily engaged in the retail sale of a limited line of grocery items such as bakery and dairy products, processed foods, household items, and sundries. These establishments usually derive substantial revenue from the sale of rapid turnover items such as tobacco, periodicals, beverages, and self-service gasoline.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Convenience stores-retail <input type="checkbox"/> Groceries-retail <input type="checkbox"/> Mini mart-retail
6172	<p>Finance lessors</p> <p>Establishments primarily engaged in finance leasing of equipment, land, automobiles, and other items. Finance leases are noncancelable full-payout leases providing the lessor with full return plus profit on the cost of equipment. Financing leases must meet the following criteria:</p> <ol style="list-style-type: none"> 1. Property ownership is transferred to the lessee at the end of the lease term 2. The lease contains a bargain-purchase option 3. The lease term equals or exceeds 75 percent of the estimated economic life of the lease property 4. The present value of the minimum lease payments equals or exceeds 90 percent of the fair value of the leased property to the lessor less any investment tax credit retained by the lessor <p>Leases which do not meet any one of the above criteria are considered to be operating leases. For a company to be involved in finance leasing, both of the following criteria must be met:</p> <ol style="list-style-type: none"> 1. The collectability of the minimum lease payments is reasonably predictable 2. No important uncertainties surround the amount of nonreimbursable costs to be incurred by the lessor <p>Businesses engaged in purchasing sales contracts and/or finance installment receivables are involved in finance rather than finance leasing operations</p>
4955	<p>Hazardous waste management</p> <p>Establishments primarily engaged in providing services related to hazardous, toxic, or radioactive waste. Collection, containment, conversion, storage, and disposal of materials are included in this line of business</p> <ul style="list-style-type: none"> <input type="checkbox"/> Acid fume abatement <input type="checkbox"/> Asbestos clean-up, disposal, and/or abatement <input type="checkbox"/> Bioremediation <input type="checkbox"/> Hydrocarbon contamination remediation <input type="checkbox"/> Medical waste collection and/or disposal <input type="checkbox"/> Oil spill clean-up <input type="checkbox"/> Operation of hazardous waste landfills <input type="checkbox"/> Operation of hazardous waste treatment facilities <input type="checkbox"/> Radioactive waste storage and/or disposition <input type="checkbox"/> Toxic waste incineration

Code	Description
6795	<p>Mineral royalty traders Establishments primarily engaged in investing in mineral royalties or leases, or fractional interest therein.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Mineral leases, buying and selling on own account <input type="checkbox"/> Mineral royalty companies
6532	<p>Real estate dealers Establishments primarily engaged in buying and selling real estate for their own account.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Buying and selling real estate on own account <input type="checkbox"/> Timesharing on own account
7385	<p>Telephone interconnect systems Establishments other than regulated telephone companies primarily engaged in providing private telephone systems and services to customers of regulated telephone companies. Establishments primarily engaged in providing systems and services under the auspices of a regulated telephone company are in Codes 4812 or 4813. Similar services performed by telephone equipment manufacturers are in Code 3661.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Systems design (key telephones, PBX, individual telephone sets, connectors and wiring, and software) <input type="checkbox"/> Sale, lease, and installation of telephone and related equipment manufactured by others

NAICS Reference Tables

The following tables list the NAICS codes per the 2002 NAICS United States description.

NAICS Codes

NAICS Codes Description	Code
Agriculture, Forestry, Fishing and Hunting	11
Mining	21
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Construction	23
Manufacturing	31 – 33
Wholesale Trade	42
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Transportation and Warehousing	48 – 49
Information	51
Finance and Insurance	52
Real Estate and Rental and Leasing	53
Professional, Scientific and Technical Services	54
Management of Companies and Enterprises	55
Administrative and Support and Waste Management and Remediation Services	56
Education Services	61
Health Care and Social Assistance	62
Arts, Entertainment and Recreation	71
Accommodation and Food Services	72
Other Services (except Public Administration)	81
Public Administration	92

NAICS Codes in Numerical Order

11 – Agriculture, Forestry, Fishing and Hunting

Code	Description
11	Agriculture, Forestry, Fishing and Hunting
111	Crop Production
1111	Oilseed and Grain Farming
11110	Soybean Farming
111120	Oilseed (except Soybean) Farming
111130	Dry Pea and Bean Farming
111140	Wheat Farming
111150	Corn Farming
111160	Rice Farming
11119	Other Grain Farming
111191	Oilseed and Grain Combination Farming
111199	All Other Grain Farming
1112	Vegetable and Melon Farming
11121	Potato Farming
111219	Other Vegetable (except Potato) and Melon Farming
1113	Fruit and Tree Nut Farming
111310	Orange Groves
111320	Citrus (excl Orange) Groves
11133	Noncitrus Fruit and Tree Nut Farming
111331	Apple Orchards
111332	Grape Vineyards
111333	Strawberry Farming
111334	Berry (except Strawberry) Farming
111335	Tree Nut Farming
111336	Fruit and Tree Nut Combination Farming
111339	Other Noncitrus Fruit Farming
1114	Greenhouse, Nursery and Floriculture Production
11141	Food Crops Grown Under Cover
111411	Mushroom Production
111419	Other Food Crops Grown Under Cover
11142	Nursery and Floriculture Production
111421	Nursery and Tree Production

11 – Agriculture, Forestry, Fishing and Hunting (cont.)

Code	Description
111422	Floriculture Production
1119	Other Crop Farming
111910	Tobacco Farming
111920	Cotton Farming
111930	Sugarcane Farming
111940	Hay Farming
11199	All Other Crop Farming
111991	Sugar Beet Farming
111992	Peanut Farming
111998	All Other Miscellaneous Crop Farming
112	Animal Production
1121	Cattle Ranching and Farming
11211	Beef Cattle Ranching and Farming, including Feedlots
112111	Beef Cattle Ranching and Farming
112112	Cattle Feedlots
112120	Dairy Cattle and Milk Production
112130	Dual Purpose Cattle Ranching and Farming
112210	Hog and Pig Farming
1123	Poultry and Egg Production
112310	Chicken Egg Production
112320	Broilers and Other Meat Type Chicken Production
112330	Turkey Production
112340	Poultry Hatcheries
112390	Other Poultry Production
1124	Sheep and Goat Farming
112410	Sheep Farming
112420	Goat Farming
1125	Animal Aquaculture
112511	Finfish Farming and Fish Hatcheries
112512	Shellfish Farming
112519	Other Animal Aquaculture
1129	Other Animal Production
112910	Apiculture
112920	Horse and Other Equine Production

11 – Agriculture, Forestry, Fishing and Hunting (cont.)

Code	Description
112930	Fur-bearing Animal and Rabbit Production
112990	All Other Animal Production
113	Forestry and Logging
113110	Timber Tract Operations
113210	Forest Nurseries and Gathering of Forest Products
113310	Logging
114	Fishing, Hunting and Trapping
1141	Fishing
114111	Finfish Fishing
114112	Shellfish Fishing
114119	Other Marine Fishing
114210	Hunting and Trapping
115	Support Activities for Agriculture and Forestry
1151	Support Activities for Crop Production
115111	Cotton Ginning
115112	Soil Preparation, Planting and Cultivating
115113	Crop Harvesting, Primarily by Machine
115114	Postharvest Crop Activities (except Cotton Ginning)
115115	Farm Labor Contractors and Crew Leaders
115116	Farm Management Services
115210	Support Activities for Animal Production
115310	Support Activities for Forestry

21 – Mining

Code	Description
21	Mining
2111	Oil and Gas Extraction
211111	Crude Petroleum and Natural Gas Extraction
211112	Natural Gas Liquid Extraction
212	Mining (except Oil and Gas)
2121	Coal Mining
212111	Bituminous Coal and Lignite Surface Mining
212112	Bituminous Coal Underground Mining

21 – Mining (cont.)

Code	Description
212113	Anthracite Mining
2122	Metal Ore Mining
212210	Iron Ore Mining
21222	Gold Ore and Silver Ore Mining
212221	Gold Ore Mining
212222	Silver Ore Mining
21223	Copper, Nickel, Lead and Zinc Mining
212234	Copper Ore and Nickel Ore Mining
21229	Other Metal Ore Mining
212291	Uranium-Radium-Vanadium Mining
212299	All Other Metal Ore Mining
2123	Non-Metallic Mineral Mining and Quarrying
21231	Stone Mining and Quarrying
212311	Dimension Stone Mining and Quarrying
212312	Crushed and Broken Limestone Mining and Quarrying
212313	Crushed and Broken Granite Mining and Quarrying
212319	Other Crushed and Broken Stone Mining and Quarrying
21232	Sand, Gravel, Clay and Ceramic and Refractory Minerals Mining and Quarrying
212321	Construction Sand and Gravel Mining
212322	Industrial Sand Mining
212324	Kaolin and Ball Clay Mining
212325	Clay and Ceramic and Refractory Minerals Mining
21239	Other Non-Metallic Mineral Mining
212391	Potash, Soda and Borate Mineral Mining
212392	Phosphate Rock Mining
212393	Other Chemical and Fertilizer Mineral Mining
212399	All Other Non-Metallic Mineral Mining
2131	Support Activities for Mining
213111	Drilling Oil and Gas Wells

21 – Mining (cont.)

Code	Description
213112	Support Activities for Oil and Gas Operations
213113	Support Activities for Coal Mining
213114	Support Activities for Metal Mining
213115	Support Activities for Non-Metallic Minerals (except Fuels)

22 – Utilities

Code	Description
22	Utilities
2211	Electric Power Generation, Transmission and Distribution
22111	Electric Power Generation
221111	Hydroelectric Power Generation
221112	Fossil Fuel Electric Power Generation
221113	Nuclear Electric Power Generation
221119	Other Electric Power Generation
22112	Electric Power Transmission, Control and Distribution
221121	Electric Bulk Power Transmission and Control
221122	Electric Power Distribution
22120	Natural Gas Distribution
2213	Water, Sewage and Other Systems
221310	Water Supply and Irrigation Systems
221320	Steam and Air-Conditioning Supply

23 – Construction

Code	Description
23	Construction
233	Building, Developing and General Contracting
233110	Land Subdivision and Land Development [This code was inactivated after 6/14/2002.]
2332	Residential Building Construction

23 – Construction (cont.)

Code	Description
233210	Single-Family Housing Construction [This code was inactivated after 6/14/2002.]
233220	Multi-Family Housing Construction [This code was inactivated after 6/14/2002.]
2333	Nonresidential Building Construction
233310	Manufacturing and Industrial Building Construction [This code was inactivated after 6/14/2002.]
233320	Commercial and Institutional Building Construction [This code was inactivated after 6/14/2002.]
234	Heavy Construction
2341	Highway, Street, Bridge and Tunnel Construction
234110	Highway and Street Construction [This code was inactivated after 6/14/2002.]
234120	Bridge and Tunnel Construction [This code was inactivated after 6/14/2002.]
2349	Other Heavy Construction
234910	Water, Sewer and Pipeline Construction [This code was inactivated after 6/14/2002.]
234920	Power and Communication Transmission Line Construction [This code was inactivated after 6/14/2002.]
234930	Industrial Nonbuilding Structure Construction [This code was inactivated after 6/14/2002.]
234990	All Other Heavy Construction [This code was inactivated after 6/14/2002.]
235	Special Trade Contractors
235110	Plumbing, Heating and Air-Conditioning Contractors [This code was inactivated after 6/14/2002.]
235210	Painting and Wall Covering Contractors [This code was inactivated after 6/14/2002.]
235310	Electrical Contractors [This code was inactivated after 6/14/2002.]

23 – Construction (cont.)

Code	Description
2354	Masonry and Drywall Insulation, and Tile Contractors
235410	Masonry and Stone Contractors [This code was inactivated after 6/14/2002.]
235420	Drywall, Plastering, Acoustical and Insulation Contractors [This code was inactivated after 6/14/2002.]
235430	Tile, Marble, Terrazzo and Mosaic Contractors [This code was inactivated after 6/14/2002.]
2355	Carpentry and Floor Contractors
235510	Carpentry Contractors [This code was inactivated after 6/14/2002.]
235520	Floor Laying and Other Floor Contractors [This code was inactivated after 6/14/2002.]
235610	Roofing, Siding and Sheet Metal Contractors [This code was inactivated after 6/14/2002.]
235710	Concrete Contractors [This code was inactivated after 6/14/2002.]
235810	Water Well Drilling Contractors [This code was inactivated after 6/14/2002.]
2359	Other Special Trade Contractors
235910	Structural Steel Erection Contractors [This code was inactivated after 6/14/2002.]
235920	Glass and Glazing Contractors [This code was inactivated after 6/14/2002.]
235930	Excavation Contractors [This code was inactivated after 6/14/2002.]
235490	Wrecking and Demolition Contractors [This code was inactivated after 6/14/2002.]
235950	Building Equipment and Other Machinery Installation Contractors [This code was inactivated after 6/14/2002.]
235990	All Other Special Trade Contractors [This code was inactivated after 6/14/2002.]

23 – Construction (cont.)

Code	Description
236	Construction of Buildings [Effective 6/15/2002 forward]
2361	Residential Building Construction [Effective 6/15/2002 forward]
23611	Residential Building of Construction [Effective 6/15/2002 forward]
236115	New Single-Family Housing Construction (except Operative Builders) [Effective 6/15/2002 forward]
236116	New Multifamily Housing Construction (except Operative Builders) [Effective 6/15/2002 forward]
236117	New Housing Operative Builders [Effective 6/15/2002 forward]
236118	Residential Remodelers [Effective 6/15/2002 forward]
2362	Nonresidential Building Construction [Effective 6/15/2002 forward]
23621	Industrial Building Construction [Effective 6/15/2002 forward]
236210	Industrial Building Construction [Effective 6/15/2002 forward]
23622	Commercial and Institutional Building Construction [Effective 6/15/2002 forward]
236220	Commercial and Institutional Building Construction [Effective 6/15/2002 forward]
237	Heavy and Civil Engineering Construction [Effective 6/15/2002 forward]
2371	Utility System Construction [Effective 6/15/2002 forward]
23711	Water and Sewer Line and Related Structures Construction [Effective 6/15/2002 forward]
237110	Water and Sewer Line and Related Structures Construction [Effective 6/15/2002 forward]
23712	Oil and Gas Pipeline and Related Structures Construction [Effective 6/15/2002 forward]

23 – Construction (cont.)

Code	Description
237120	Oil and Gas Pipeline and Related Structures Construction [Effective 6/15/2002 forward]
23713	Power and Communication Line and Related Structures Construction [Effective 6/15/2002 forward]
237130	Power and Communication Line and Related Structures Construction [Effective 6/15/2002 forward]
2372	Land Subdivision [Effective 6/15/2002 forward]
23721	Land Subdivision [Effective 6/15/2002 forward]
237210	Land Subdivision [Effective 6/15/2002 forward]
2373	Highway, Street and Bridge Construction [Effective 6/15/2002 forward]
23731	Highway, Street and Bridge Construction [Effective 6/15/2002 forward]
237310	Highway, Street and Bridge Construction [Effective 6/15/2002 forward]
2379	Other Heavy and Civil Engineering Construction [Effective 6/15/2002 forward]
23799	Other Heavy and Civil Engineering Construction [Effective 6/15/2002 forward]
237990	Other Heavy and Civil Engineering Construction [Effective 6/15/2002 forward]
238	Specialty Trade Contractors [Effective 6/15/2002 forward]
2381	Foundation, Structure and Building Exterior Contractors [Effective 6/15/2002 forward]
23811	Poured Concrete Foundation and Structure Contractors [Effective 6/15/2002 forward]
238110	Poured Concrete Foundation and Structure Contractors [Effective 6/15/2002 forward]
23812	Structural Steel and Precast Concrete Contractors [Effective 6/15/2002 forward]
238120	Structural Steel and Precast Concrete Contractors [Effective 6/15/2002 forward]

23 – Construction (cont.)

Code	Description
23813	Framing Contractors [Effective 6/15/2002 forward]
238130	Framing Contractors [Effective 6/15/2002 forward]
23814	Masonry Contractors [Effective 6/15/2002 forward]
238140	Masonry Contractors [Effective 6/15/2002 forward]
23815	Glass and Glazing Contractors [Effective 6/15/2002 forward]
238150	Glass and Glazing Contractors [Effective 6/15/2002 forward]
23816	Roofing Contractors [Effective 6/15/2002 forward]
238160	Roofing Contractors [Effective 6/15/2002 forward]
23817	Siding Contractors [Effective 6/15/2002 forward]
238170	Siding Contractors [Effective 6/15/2002 forward]
23819	Other Foundation, Structure and Building Exterior Contractors [Effective 6/15/2002 forward]
238190	Other Foundation, Structure and Building Exterior Contractors [Effective 6/15/2002 forward]
2382	Building Equipment Contractors [Effective 6/15/2002 forward]
23821	Electrical Contractors [Effective 6/15/2002 forward]
238210	Electrical Contractors [Effective 6/15/2002 forward]
23822	Plumbing, Heating and Air-Conditioning Contractors [Effective 6/15/2002 forward]
238220	Plumbing, Heating and Air-Conditioning Contractors [Effective 6/15/2002 forward]
23829	Other Building Equipment Contractors [Effective 6/15/2002 forward]
238290	Other Building Equipment Contractors [Effective 6/15/2002 forward]
2383	Building Finishing Contractors [Effective 6/15/2002 forward]
23831	Drywall and Insulation Contractors [Effective 6/15/2002 forward]

23 – Construction (cont.)

Code	Description
238310	Drywall and Insulation Contractors [Effective 6/15/2002 forward]
23832	Painting and Wall Covering Contractors [Effective 6/15/2002 forward]
238320	Painting and Wall Covering Contractors [Effective 6/15/2002 forward]
23833	Flooring Contractors [Effective 6/15/2002 forward]
238330	Flooring Contractors [Effective 6/15/2002 forward]
23834	Tile and Terrazzo Contractors [Effective 6/15/2002 forward]
238340	Tile and Terrazzo Contractors [Effective 6/15/2002 forward]
23835	Finish Carpentry Contractors [Effective 6/15/2002 forward]
238350	Finish Carpentry Contractors [Effective 6/15/2002 forward]
23839	Other Building Finishing Contractors [Effective 6/15/2002 forward]
238390	Other Building Finishing Contractors [Effective 6/15/2002 forward]
2389	Other Specialty Trade Contractors [Effective 6/15/2002 forward]
23891	Site Preparation Contractors [Effective 6/15/2002 forward]
238910	Site Preparation Contractors [Effective 6/15/2002 forward]
23899	All Other Specialty Trade Contractors [Effective 6/15/2002 forward]
238990	All Other Specialty Trade Contractors [Effective 6/15/2002 forward]

31 – Manufacturing

Code	Description
31	Manufacturing
311	Food Manufacturing
3111	Animal Food Manufacturing
311111	Dog and Cat Food Manufacturing

31 – Manufacturing (cont.)

Code	Description
311119	Other Animal Food Manufacturing
3112	Grain and Oilseed Milling
31121	Flour Milling and Malt Manufacturing
311211	Flour Milling
311212	Rice Milling
311213	Malt Manufacturing
31122	Starch and Vegetable Fats and Oils Manufacturing
311221	Wet Corn Milling
311222	Soybean Processing
311223	Other Oilseed Processing
311225	Fats and Oils Refining and Blending
311230	Breakfast Cereal Manufacturing
3113	Sugar and Confectionery Product Manufacturing
31131	Sugar Manufacturing
311311	Sugarcane Mills
311312	Cane Sugar Refining
311313	Beet Sugar Manufacturing
311320	Chocolate and Confectionery Manufacturing from Cacao Beans
311330	Confectionery Manufacturing from Purchased Chocolate
311340	Non-Chocolate Confectionery Manufacturing
3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing
31141	Frozen Food Manufacturing
311411	Frozen Fruit, Juice and Vegetable Manufacturing
311412	Frozen Specialty Food Manufacturing
31142	Fruit and Vegetable Canning, Pickling and Drying
311421	Fruit and Vegetable Canning
311422	Specialty Canning
311423	Dried and Dehydrated Food Manufacturing
3115	Dairy Product Manufacturing
31151	Dairy Product (except Frozen) Manufacturing
311511	Fluid Milk Manufacturing

31 – Manufacturing (cont.)

Code	Description
311512	Creamery Butter Manufacturing
311513	Cheese Manufacturing
311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing
311520	Ice Cream and Frozen Dessert Manufacturing
3116	Meat Product Manufacturing
31161	Animal Slaughtering and Processing
311611	Animal (except Poultry) Slaughtering
311612	Meat Processed From Carcasses
311613	Rendering and Meat By-product Processing
311615	Poultry Processing
3117	Seafood Product Preparation and Packaging
31171	Seafood Canning
311712	Fresh and Frozen Seafood Processing
3118	Bakeries and Tortilla Manufacturing
31181	Bread and Bakery Product Manufacturing
311811	Retail Bakeries
311812	Commercial Bakeries
311813	Frozen Bakery Product Manufacturing
31182	Cookie, Cracker, and Pasta Manufacturing
311821	Cookie and Cracker Manufacturing
311822	Flour Mixes and Dough Manufacturing from Purchased Flour
311823	Pasta Manufacturing
311830	Tortilla Manufacturing
3119	Other Food Manufacturing
31191	Snack Food Manufacturing
311911	Roasted Nuts and Peanut Butter Manufacturing
311919	Other Snack Food Manufacturing
311920	Coffee and Tea Manufacturing
311930	Flavoring Syrup and Concentrate Manufacturing

31 – Manufacturing (cont.)

Code	Description
31194	Seasoning and Dressing Manufacturing
311941	Mayonnaise, Dressing and Other Prepared Sauce Manufacturing
311942	Spice and Extract Manufacturing
31199	All Other Food Manufacturing
311991	Perishable Prepared Food Manufacturing
311999	All Other Miscellaneous Food Manufacturing
312	Beverage and Tobacco Product Manufacturing
3121	Beverage Manufacturing
31211	Soft Drink and Ice Manufacturing
312111	Soft Drink Manufacturing
312112	Bottled Water Manufacturing
312113	Ice Manufacturing
312120	Breweries
312130	Wineries
312140	Distilleries
3122	Tobacco Manufacturing
312210	Tobacco Stemming and Redrying
31222	Tobacco Product Manufacturing
312221	Cigarette Manufacturing
312229	Other Tobacco Product Manufacturing
313	Textile Mills
3131	Fiber, Yarn, and Thread Mills
313111	Yarn Spinning Mills
313112	Yarn Texturing, Throwing and Twisting Mills
313113	Thread Mills
3132	Fabric Mills
313210	Broadwoven Fabric Mills
31322	Narrow Fabric Mills and Schiffli Machine Embroidery
313221	Narrow Fabric Mills
313222	Schiffli Machine Embroidery
313230	Nonwoven Fabric Mills
31324	Knit Fabric Mills
313241	Weft Knit Fabric Mills
313249	Other Knit Fabric and Lace Mills

31 – Manufacturing (cont.)

Code	Description
3133	Textile and Fabric Finishing and Fabric Coating Mills
31331	Textile and Fabric Finishing Mills
313311	Broadwoven Fabric Finishing Mills
313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills
313320	Fabric Coating Mills
314	Textile Product Mills
3141	Textile Furnishings Mills
314110	Carpet and Rug Mills
31412	Curtain and Linen Mills
314121	Curtain and Drapery Mills
314129	Other Household Textile Product Mills
3149	Other Textile Product Mills
31491	Textile Bag and Canvas Mills
314911	Textile Bag Mills
314912	Canvas and Related Product Mills
31499	All Other Textile Product Mills
314991	Rope, Cordage and Twine Mills
314992	Tire Cord and Tire Fabric Mills
314999	All Other Miscellaneous Textile Product Mills
315	Apparel Manufacturing
3151	Apparel Knitting Mills
31511	Hosiery and Sock Mills
315111	Sheer Hosiery Mills
315119	Other Hosiery and Sock Mills
31519	Other Apparel Knitting Mills
315191	Outerwear Knitting Mills
315192	Underwear and Nightwear Knitting Mills
3152	Cut and Sew Apparel Manufacturing
31521	Cut and Sew Apparel Contractors
315211	Men's and Boys' Cut and Sew Apparel Contractors
315212	Women's and Girls' Cut and Sew Apparel Contractors
31522	Men's and Boys' Cut and Sew Apparel Manufacturing

31 – Manufacturing (cont.)

Code	Description
315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing
315222	Men's and Boys' Cut and Sew Suit, Coat and Overcoat Manufacturing
315223	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing
315224	Men's and Boys' Cut and Sew Trouser, Slack and Jean Manufacturing
315225	Men's and Boys' Cut and Sew Work Clothing Manufacturing
315228	Men's and Boys' Cut and Sew Other Outerwear Manufacturing
31523	Women's and Girls' Cut and Sew Apparel Manufacturing
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear and Nightwear Manufacturing
315232	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing
315233	Women's and Girls' Cut and Sew Dress Manufacturing
315234	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket and Skirt Manufacturing
315239	Women's and Girls' Cut and Sew Other Outerwear Manufacturing
31529	Other Cut and Sew Apparel Manufacturing
315291	Infants' Cut and Sew Apparel Manufacturing
315292	Fur and Leather Apparel Manufacturing
315299	All Other Cut and Sew Apparel Manufacturing
3159	Apparel Accessories and Other Apparel Manufacturing
315991	Hat, Cap and Millinery Manufacturing
315992	Glove and Mitten Manufacturing
315993	Men's and Boys' Neckwear Manufacturing

31 – Manufacturing (cont.)

Code	Description
315999	Other Apparel Accessories and Other Apparel Manufacturing
316	Leather and Allied Product Manufacturing
316110	Leather and Hide Tanning and Finishing
3162	Footwear Manufacturing
316211	Rubber and Plastics Footwear Manufacturing
316212	House Slipper Manufacturing
316213	Men's Footwear (except Athletic) Manufacturing
316214	Women's Footwear (except Athletic) Manufacturing
316219	Other Footwear Manufacturing
3169	Other Leather and Allied Product Manufacturing
316991	Luggage Manufacturing
316992	Women's Handbag and Purse Manufacturing
316993	Personal Leather Good (except Women's Handbag and Purse) Manufacturing
316999	All Other Leather Good Manufacturing

32 – Manufacturing

Code	Description
32	Manufacturing
321	Wood Product Manufacturing
3211	Sawmills and Wood Preservation
321113	Sawmills
321114	Wood Preservation
3212	Veneer, Plywood and Engineered Wood Product Manufacturing
321211	Hardwood Veneer and Plywood Manufacturing
321212	Softwood Veneer and Plywood Manufacturing
321213	Engineered Wood Member (except Truss) Manufacturing
321214	Truss Manufacturing
321219	Reconstituted Wood Product Manufacturing

32 – Manufacturing (cont.)

Code	Description
3219	Other Wood Product Manufacturing
32191	Millwork
321911	Wood Window and Door Manufacturing
321912	Cut Stock, Resawing Lumber, and Planing
321918	Other Millwork (including Flooring)
321920	Wood Container and Pallet Manufacturing
32199	All Other Wood Product Manufacturing
321991	Manufactured Home (Mobile Home) Manufacturing
321992	Prefabricated Wood Building Manufacturing
321999	All Other Miscellaneous Wood Product Manufacturing
322	Paper Manufacturing
3221	Pulp, Paper and Paperboard Mills
322110	Pulp Mills
32212	Paper Mills
322121	Paper (except Newsprint) Mills
322122	Newsprint Mills
322130	Paperboard Mills
3222	Converted Paper Product Manufacturing
32221	Paperboard Container Manufacturing
322211	Corrugated and Solid Fiber Box Manufacturing
322212	Folding Paperboard Box Manufacturing
322213	Setup Paperboard Box Manufacturing
322214	Fiber Can, Tube, Drum, and Similar Products Manufacturing
322215	Non-Folding Sanitary Food Container Manufacturing
32222	Paper Bag and Coated and Treated Paper Manufacturing
322221	Coated and Laminated Packaging Paper and Plastics Film Manufacturing
322222	Coated and Laminated Paper Manufacturing

32 – Manufacturing (cont.)

Code	Description
322223	Plastics, Foil, and Coated Paper Bag Manufacturing
322224	Uncoated Paper and Multiwall Bag Manufacturing
322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses
322226	Surface-Coated Paperboard Manufacturing
32223	Stationery Product Manufacturing
322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing
322232	Envelope Manufacturing
322233	Stationery, Tablet, and Related Product Manufacturing
32229	Other Converted Paper Product Manufacturing
322291	Sanitary Paper Product Manufacturing
322299	All Other Converted Paper Product Manufacturing
3231	Printing and Related Support Activities
32311	Printing
323110	Commercial Lithographic Printing
323111	Commercial Gravure Printing
323112	Commercial Flexographic Printing
323113	Commercial Screen Printing
323114	Quick Printing
323115	Digital Printing
323116	Manifold Business Form Printing
323117	Book Printing
323118	Blankbook, Loose-leaf Binder and Device Manufacturing
323119	Other Commercial Printing
32312	Support Activities for Printing
323121	Tradebinding and Related Work
323122	Prepress Services
3241	Petroleum and Coal Products Manufacturing
324110	Petroleum Refineries
32412	Asphalt Paving, Roofing and Saturated Material Manufacturing

32 – Manufacturing (cont.)

Code	Description
324121	Asphalt Paving Mixture and Block Manufacturing
324122	Asphalt Shingle and Coating Materials Manufacturing
32419	Other Petroleum and Coal Products Manufacturing
324191	Petroleum Lubricating Oil and Grease Manufacturing
324199	All Other Petroleum and Coal Products Manufacturing
325	Chemical Manufacturing
3251	Basic Chemical Manufacturing
325110	Petrochemical Manufacturing
325120	Industrial Gas Manufacturing
32513	Dye and Pigment Manufacturing
325131	Inorganic Dye and Pigment Manufacturing
325132	Organic Dye and Pigment Manufacturing
32518	Other Basic Inorganic Chemical Manufacturing
325181	Alkalies and Chlorine Manufacturing
325182	Carbon Black Manufacturing
325188	All Other Basic Inorganic Chemical Manufacturing
32519	Other Basic Organic Chemical Manufacturing
325191	Gum and Wood Chemical Manufacturing
325192	Cyclic Crude and Intermediate Manufacturing
325193	Ethyl Alcohol Manufacturing
325199	All Other Basic Organic Chemical Manufacturing
3252	Resin, Synthetic Rubber, and Artificial and Synthetic Fibers and Filaments Manufacturing
32521	Resin and Synthetic Rubber Manufacturing
325211	Plastics Material and Resin Manufacturing
325212	Synthetic Rubber Manufacturing
32522	Artificial and Synthetic Fibers and Filaments Manufacturing

32 – Manufacturing (cont.)

Code	Description
325221	Cellulosic Organic Fiber Manufacturing
325222	Noncellulosic Organic Fiber Manufacturing
3253	Pesticide, Fertilizer and Other Agricultural Chemical Manufacturing
32531	Fertilizer Manufacturing
325311	Nitrogenous Fertilizer Manufacturing
325312	Phosphatic Fertilizer Manufacturing
325314	Fertilizer (Mixing Only) Manufacturing
325320	Pesticide and Other Agricultural Chemical Manufacturing
3254	Pharmaceutical and Medicine Manufacturing
325411	Medicinal and Botanical Manufacturing
325412	Pharmaceutical Preparation Manufacturing
325413	In-Vitro Diagnostic Substance Manufacturing
325414	Biological Product (except Diagnostic) Manufacturing
3255	Paint, Coating, Adhesive, and Sealant Manufacturing
325510	Paint and Coating Manufacturing
325520	Adhesive Manufacturing
3256	Soap, Cleaning Compound and Toilet Preparation Manufacturing
32561	Soap and Cleaning Compound Manufacturing
325611	Soap and Other Detergent Manufacturing
325612	Polish and Other Sanitation Good Manufacturing
325613	Surface Active Agent Manufacturing
325620	Toilet Preparation Manufacturing
3259	Other Chemical Product Manufacturing
325910	Printing Ink Manufacturing
325920	Explosives Manufacturing
32599	All Other Chemical Product Manufacturing

32 – Manufacturing (cont.)

Code	Description
325991	Custom Compounding of Purchased Resin
325992	Photographic Film, Paper, Plate and Chemical Manufacturing
325998	All Other Miscellaneous Chemical Product Manufacturing
326	Plastics and Rubber Products Manufacturing
3261	Plastics Product Manufacturing
32611	Unsupported Plastics Film, Sheet and Bag Manufacturing
326111	Unsupported Plastics Packaging Film and Sheet Manufacturing
326112	Unsupported Plastics Packaging Film and Sheet Manufacturing
326113	Unsupported Plastics Film and Sheet (except Packaging) Manufacturing
32612	Plastics Pipe, Pipe Fitting, and Unsupported Profile Shape Manufacturing
326121	Unsupported Plastics Profile Shape Manufacturing
326122	Plastics Pipe and Pipe Fitting Manufacturing
326130	Laminated Plastics Plate, Sheet and Shape Manufacturing
326140	Polystyrene Foam Product Manufacturing
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing
326160	Plastics Bottle Manufacturing
32619	Other Plastics Product Manufacturing
326191	Plastics Plumbing Fixture Manufacturing
326192	Resilient Floor Covering Manufacturing
326199	All Other Plastics Product Manufacturing
3262	Rubber Product Manufacturing
32621	Tire Manufacturing
326211	Tire Manufacturing (except Retreading)

32 – Manufacturing (cont.)

Code	Description
326212	Tire Retreading
326220	Rubber and Plastics Hoses and Belting Manufacturing
32629	Other Rubber Product Manufacturing
326291	Rubber Product Manufacturing for Mechanical Use
326299	All Other Rubber Product Manufacturing
327	Nonmetallic Mineral Product Manufacturing
3271	Clay Product and Refractory Manufacturing
32711	Pottery, Ceramics, and Plumbing Fixture Manufacturing
327111	Vitreous China Plumbing Fixture and China and Earthenware Fitting and Bathroom Accessories Mfg
327112	Vitreous China, Fine Earthenware and Other Pottery Product Manufacturing
327113	Porcelain Electrical Supply Manufacturing
32712	Clay Building Material and Refractories Manufacturing
327121	Brick and Structural Clay Tile Manufacturing
327122	Ceramic Wall and Floor Tile Manufacturing
327123	Other Structural Clay Product Manufacturing
327124	Clay Refractory Manufacturing
327125	Nonclay Refractory Manufacturing
3272	Glass and Glass Product Manufacturing
327211	Flat Glass Manufacturing
327212	Other Pressed and Blown Glass and Glassware Manufacturing
327213	Glass Container Manufacturing
327215	Glass Product Manufacturing Made of Purchased Glass
3273	Cement and Concrete Product Manufacturing

32 – Manufacturing (cont.)

Code	Description
327310	Cement Manufacturing
327320	Ready-Mix Concrete Manufacturing
32733	Concrete Pipe, Brick and Block Manufacturing
327331	Concrete Block and Brick Manufacturing
327332	Concrete Pipe Manufacturing
327390	Other Concrete Product Manufacturing
3274	Lime, Gypsum and Gypsum Product Manufacturing
327410	Lime Manufacturing
327420	Gypsum and Gypsum Product Manufacturing
3279	Other Nonmetallic Mineral Product Manufacturing
327910	Abrasive Product Manufacturing
32799	All Other Nonmetallic Mineral Product Manufacturing
327991	Cut Stone and Stone Product Manufacturing
327992	Ground or Treated Mineral and Earth Manufacturing
327993	Mineral Wool Manufacturing
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing

33 – Manufacturing

Code	Description
33	Manufacturing
331	Primary Metal Manufacturing
3311	Iron and Steel Mills and Ferroalloy Manufacturing
33111	Iron and Steel Mills
331112	Electrometallurgical Ferroalloy Product Manufacturing
3312	Steel Product Manufacturing from Purchased Steel
331210	Iron and Steel Pipes and Tubes Manufacturing from Purchased Steel
33122	Rolling and Drawing of Purchased Steel

33 – Manufacturing (cont.)

Code	Description
331221	Cold-Rolled Steel Shape Manufacturing
331222	Steel Wire Drawing
3313	Alumina and Aluminum Production and Processing
331311	Alumina Refining
331312	Primary Aluminum Production
331314	Secondary Smelting and Alloying of Aluminum
331315	Aluminum Sheet, Plate and Foil Manufacturing
331316	Aluminum Extruded Product Manufacturing
331319	Other Aluminum Rolling and Drawing
3314	Nonferrous Metal (except Aluminum) Production and Processing
33141	Nonferrous Metal (except Aluminum) Smelting and Refining
331411	Primary Smelting and Refining of Copper
331419	Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)
33142	Copper Rolling, Drawing, Extruding, and Alloying
331421	Copper Rolling, Drawing and Extruding
331422	Copper Wire (except Mechanical) Drawing
331423	Secondary Smelting, Refining, and Alloying of Copper
33149	Nonferrous Metals (except Copper and Aluminum) Rolling, Drawing, Extruding and Alloying
331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing and Extruding
331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)
3315	Foundries
33151	Ferrous Metal Foundries

33 – Manufacturing (cont.)

Code	Description
331511	Iron Foundries
331512	Steel Investment Foundries
331513	Steel Foundries, (except Investment)
33152	Nonferrous Metal Foundries
331521	Aluminum Die-Castings
331522	Nonferrous (except Aluminum) Die-Castings
331524	Aluminum Foundries
331525	Copper Foundries
331528	Other Nonferrous Foundries
332	Fabricated Metal Product Manufacturing
3321	Forging and Stamping
332111	Iron and Steel Forging
332112	Nonferrous Forging
332114	Custom Roll Forming
332115	Crown and Closure Manufacturing
332116	Metal Stamping
332117	Powder Metallurgy Part Manufacturing
3322	Cutlery and Hand Tool Manufacturing
332211	Cutlery and Flatware (except Precious) Manufacturing
332212	Hand and Edge Tool Manufacturing
332213	Saw Blade and Handsaw Manufacturing
332214	Kitchen Utensil, Pot and Pan Manufacturing
3323	Architectural and Structural Metals Manufacturing
33231	Plate Work and Fabricated Structural Product Manufacturing
332311	Prefabricated Metal Building and Component Manufacturing
332312	Fabricated Structural Metal Manufacturing
332313	Plate Work Manufacturing
33232	Ornamental and Architectural Metal Products Manufacturing

33 – Manufacturing (cont.)

Code	Description
332321	Metal Window and Door Manufacturing
332322	Sheet Metal Work Manufacturing
332323	Ornamental and Architectural Metal Work Manufacturing
3324	Boiler, Tank, and Shipping Container Manufacturing
332410	Power Boiler and Heat Exchanger Manufacturing
332420	Metal Tank (Heavy Gauge) Manufacturing
33243	Metal Can, Box, and Other Metal Container (Light Gauge) Manufacturing
332431	Metal Can Manufacturing
332439	Other Metal Container Manufacturing
332510	Hardware Manufacturing
3326	Spring and Wire Product Manufacturing
332611	Steel Spring (except Wire) Manufacturing
332612	Wire Spring Manufacturing
332618	Other Fabricated Wire Product Manufacturing
3327	Machine Shops, Turned Product, and Screw, Nut and Bolt Manufacturing
332710	Machine Shops
33272	Turned Product and Screw, Nut and Bolt Manufacturing
332721	Precision Turned Product Manufacturing
332722	Bolt, Nut, Screw, Rivet and Washer Manufacturing
3328	Coating, Engraving, Heat Treating, and Allied Activities
332811	Metal Heat Treating
332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturing
332813	Electroplating, Plating, Polishing, Anodizing and Coloring
3329	Other Fabricated Metal Product Manufacturing
33291	Metal Valve Manufacturing

33 – Manufacturing (cont.)

Code	Description
332911	Industrial Valve Manufacturing
332912	Fluid Power Valve and Hose Fitting Manufacturing
332913	Plumbing Fixture Fitting and Trim Manufacturing
332919	Other Metal Valve and Pipe Fitting Manufacturing
33299	All Other Fabricated Metal Product Manufacturing
332991	Ball and Roller Bearing Manufacturing
332992	Small Arms Ammunition Manufacturing
332993	Ammunition (except Small Arms) Manufacturing
332994	Small Arms Manufacturing
332995	Other Ordnance and Accessories Manufacturing
332996	Fabricated Pipe and Pipe Fitting Manufacturing
332997	Industrial Pattern Manufacturing
332998	Enamelled Iron and Metal Sanitary Ware Manufacturing
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
333	Machinery Manufacturing
3331	Agriculture, Construction, and Mining Machinery Manufacturing
33311	Agricultural Implement Manufacturing
333111	Farm Machinery and Equipment Manufacturing
333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing
333120	Construction Machinery Manufacturing
33313	Mining and Oil and Gas Field Machinery Manufacturing
333131	Mining Machinery and Equipment Manufacturing
333132	Oil and Gas Field Machinery and Equipment Manufacturing
3332	Industrial Machinery Manufacturing

33 – Manufacturing (cont.)

Code	Description
333210	Sawmill and Woodworking Machinery Manufacturing
333220	Rubber and Plastics Industry Machinery Manufacturing
33329	Other Industrial Machinery Manufacturing
333291	Paper Industry Machinery Manufacturing
333292	Textile Machinery Manufacturing
333293	Printing Machinery and Equipment Manufacturing
333294	Food Product Machinery Manufacturing
333295	Semiconductor Machinery Manufacturing
333298	All Other Industrial Machinery Manufacturing
3333	Commercial and Service Industry Machinery Manufacturing
333311	Automatic Vending Machine Manufacturing
333312	Commercial Laundry, Drycleaning and Pressing Machine Manufacturing
333313	Office Machinery Manufacturing
333314	Optical Instrument and Lens Manufacturing
333315	Photographic and Photocopying Equipment Manufacturing
333319	Other Commercial and Service Industry Machinery Manufacturing
3334	Ventilation, Heating, Air-Conditioning and Commercial Refrigeration Equipment Manufacturing
333411	Air Purification Equipment Manufacturing
333412	Industrial and Commercial Fan and Blower Manufacturing
333414	Heating Equipment (except Electric and Warm Air Furnaces) Manufacturing
333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Indl Refrigeration Equipment Mfg

33 – Manufacturing (cont.)

Code	Description
3335	Metalworking Machinery Manufacturing
333511	Industrial Mold Manufacturing
333512	Machine Tool (Metal Cutting Types) Manufacturing
333513	Machine Tool (Metal Forming Types) Manufacturing
333514	Special Die and Tool, Die Set, Jig and Fixture Manufacturing
333515	Cutting Tool and Machine Tool Accessory Manufacturing
333516	Rolling Mill Machinery and Equipment Manufacturing
333518	Other Metalworking Machinery Manufacturing
3336	Engine, Turbine, and Power Transmission Equipment Manufacturing
333611	Turbine and Turbine Generator Set Unit Manufacturing
333612	Speed Changer, Industrial High-Speed Drive and Gear Manufacturing
333613	Mechanical Power Transmission Equipment Manufacturing
333618	Other Engine Equipment Manufacturing
3339	Other General Purpose Machinery Manufacturing
33391	Pump and Compressor Manufacturing
333911	Pump and Pumping Equipment Manufacturing
333912	Air and Gas Compressor Manufacturing
333913	Measuring and Dispensing Pump Manufacturing
33392	Material Handling Equipment Manufacturing
333921	Elevator and Moving Stairway Manufacturing
333922	Conveyor and Conveying Equipment Manufacturing
333923	Overhead Traveling Crane, Hoist and Monorail System Manufacturing

33 – Manufacturing (cont.)

Code	Description
333924	Industrial Truck, Tractor, Trailer and Stacker Machinery Manufacturing
33399	All Other General Purpose Machinery Manufacturing
333991	Power-Driven Hand Tool Manufacturing
333992	Welding and Soldering Equipment Manufacturing
333993	Packaging Machinery Manufacturing
333994	Industrial Process Furnace and Oven Manufacturing
333995	Fluid Power Cylinder and Actuator Manufacturing
333996	Fluid Power Pump and Motor Manufacturing
333997	Scale and Balance (except Laboratory) Manufacturing
333999	All Other General Purpose Machinery Manufacturing
334	Computer and Electronic Product Manufacturing
3341	Computer and Peripheral Equipment Manufacturing
334111	Electronic Computer Manufacturing
334112	Computer Storage Device Manufacturing
334113	Computer Terminal Manufacturing
334119	Other Computer Peripheral Equipment Manufacturing
3342	Communications Equipment Manufacturing
334210	Telephone Apparatus Manufacturing
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing
334290	Other Communications Equipment Manufacturing
334310	Audio and Video Equipment Manufacturing
3344	Semiconductor and Other Electronic Component Manufacturing
334411	Electron Tube Manufacturing
334412	Printed Circuit Board Manufacturing

33 – Manufacturing (cont.)

Code	Description
334413	Semiconductor and Related Device Manufacturing
334414	Electronic Capacitor Manufacturing
334415	Electronic Resistor Manufacturing
334416	Electronic Coil, Transformer, and Other Inductor Manufacturing
334417	Electronic Connector Manufacturing
334418	Printed Circuit/Electronics Assembly Manufacturing
334419	Other Electronic Component Manufacturing
3345	Navigational, Measuring, Medical, and Control Instruments Manufacturing
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing
334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Mfg
334512	Automatic Environmental Control Manufacturing for Residential, Commercial and Appliance Use
334513	Instruments and Related Prods Mfg for Measuring, Displaying, and Controlling Indl Process Variables
334514	Totalizing Fluid Meter and Counting Device Manufacturing
334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals
334516	Analytical Laboratory Instrument Manufacturing
334517	Irradiation Apparatus Manufacturing
334518	Watch, Clock, and Part Manufacturing
334519	Other Measuring and Controlling Device Manufacturing
3346	Manufacturing and Reproducing Magnetic and Optical Media

33 – Manufacturing (cont.)

Code	Description
334611	Software Reproducing
334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing
334613	Magnetic and Optical Recording Media Manufacturing
335	Electrical Equipment, Appliance and Component Manufacturing
3351	Electric Lighting Equipment Manufacturing
335110	Electric Lamp Bulb and Part Manufacturing
33512	Lighting Fixture Manufacturing
335121	Residential Electric Lighting Fixture Manufacturing
335122	Commercial, Industrial and Institutional Electric Lighting Fixture Manufacturing
335129	Other Lighting Equipment Manufacturing
3352	Household Appliance Manufacturing
33521	Small Electrical Appliance Manufacturing
335211	Electric Housewares and Household Fan Manufacturing
335212	Household Vacuum Cleaner Manufacturing
33522	Major Appliance Manufacturing
335221	Household Cooking Appliance Manufacturing
335222	Household Refrigerator and Home Freezer Manufacturing
335224	Household Laundry Equipment Manufacturing
335228	Other Major Household Appliance Manufacturing
3353	Electrical Equipment Manufacturing
335311	Power, Distribution and Specialty Transformer Manufacturing
335312	Motor and Generator Manufacturing
335313	Switchgear and Switchboard Apparatus Manufacturing

33 – Manufacturing (cont.)

Code	Description
335314	Relay and Industrial Control Manufacturing
3359	Other Electrical Equipment and Component Manufacturing
33591	Battery Manufacturing
335911	Storage Battery Manufacturing
335912	Dry and Wet Primary Battery Manufacturing
33592	Communication and Energy Wire and Cable Manufacturing
335921	Fiber Optic Cable Manufacturing
335929	Other Communication and Energy Wire Manufacturing
33593	Wire Device Manufacturing
335931	Current-Carrying Wiring Device Manufacturing
335932	Noncurrent-Carrying Wiring Device Manufacturing
33599	All Other Electrical Equipment and Component Manufacturing
335991	Carbon and Graphite Product Manufacturing
335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing
336	Transportation Equipment Manufacturing
3361	Motor Vehicle Manufacturing
33611	Automobile and Light Duty Motor Vehicle Manufacturing
336111	Automobile Manufacturing
336112	Light Truck and Utility Vehicle Manufacturing
336120	Heavy Duty Truck Manufacturing
3362	Motor Vehicle Body and Trailer Manufacturing
336211	Motor Vehicle Body Manufacturing
336212	Truck Trailer Manufacturing
336213	Motor Home Manufacturing
336214	Travel Trailer and Camper Manufacturing
3363	Motor Vehicle Parts Manufacturing

33 – Manufacturing (cont.)

Code	Description
33631	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing
336311	Carburetor, Piston, Piston Ring and Valve Manufacturing
336312	Gasoline Engine and Engine Parts Manufacturing
33632	Motor Vehicle Electrical and Electronic Equipment Manufacturing
336321	Vehicular Lighting Equipment Manufacturing
336322	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing
336330	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing
336340	Motor Vehicle Brake System Manufacturing
336350	Motor Vehicle Transmission and Power Train Part Manufacturing
336360	Motor Vehicle Fabric Accessories and Seat Manufacturing
336370	Motor Vehicle Metal Stamping
33639	Other Motor Vehicle Parts Manufacturing
336391	Motor Vehicle Air-Conditioning Manufacturing
336399	All Other Motor Vehicle Parts Manufacturing
3364	Aerospace Product and Parts Manufacturing
336411	Aircraft Manufacturing
336412	Aircraft Engine and Engine Parts Manufacturing
336413	Other Aircraft Part and Auxiliary Equipment Manufacturing
336414	Guided Missile and Space Vehicle Manufacturing
336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing

33 – Manufacturing (cont.)

Code	Description
336510	Railroad Rolling Stock Manufacturing
3366	Ship and Boat Building
336611	Ship Building and Repairing
336612	Boat Building
3369	Other Transportation Equipment Manufacturing
336991	Motorcycle, Bicycle and Parts Manufacturing
336992	Military Armored Vehicle, Tank and Tank Component Manufacturing
336999	All Other Transportation Equipment Manufacturing
337	Furniture and Related Product Manufacturing
3371	Household and Institutional Furniture and Kitchen Cabinet Manufacturing
337110	Wood Kitchen Cabinet and Counter Top Manufacturing
33712	Household and Institutional Furniture Manufacturing
337121	Upholstered Household Furniture Manufacturing
337122	Nonupholstered Wood Household Furniture Manufacturing
337124	Metal Household Furniture Manufacturing
337125	Household Furniture (Except Wood and Metal) Manufacturing
337127	Institutional Furniture Manufacturing
337129	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing
3372	Office Furniture (including Fixtures) Manufacturing
337211	Wood Office Furniture Manufacturing
337212	Custom Architectural Woodwork and Millwork Manufacturing
337214	Nonwood Office Furniture Manufacturing
337215	Showcase, Partition, Shelving, and Locker Manufacturing
3379	Other Furniture Related Product Manufacturing

33 – Manufacturing (cont.)

Code	Description
337910	Mattress Manufacturing
337920	Blind and Shade Manufacturing
339	Miscellaneous Manufacturing
3391	Medical Equipment and Supplies Manufacturing
339111	Laboratory Apparatus and Furniture Manufacturing
339112	Surgical and Medical Instrument Manufacturing
339113	Surgical Appliance and Supplies Manufacturing
339114	Dental Equipment and Supplies Manufacturing
339115	Ophthalmic Goods Manufacturing
339116	Dental Laboratories
3399	Other Miscellaneous Manufacturing
33991	Jewelry and Silverware Manufacturing
339911	Jewelry (except Costume) Manufacturing
339912	Silverware and Plated Ware Manufacturing
339913	Jewelers' Material and Lapidary Work Manufacturing
339914	Costume Jewelry and Novelty Manufacturing
339920	Sporting and Athletic Goods Manufacturing
33993	Doll, Toy, and Game Manufacturing
339931	Doll and Stuffed Toy Manufacturing
339932	Game, Toy, and Children's Vehicle Manufacturing
33994	Office Supplies (except Paper) Manufacturing
339941	Pen and Mechanical Pencil Manufacturing
339942	Lead Pencil and Art Good Manufacturing
339943	Marking Device Manufacturing
339944	Carbon Paper and Inked Ribbon Manufacturing
339950	Sign Manufacturing
33999	All Other Miscellaneous Manufacturing

33 – Manufacturing (cont.)

Code	Description
339991	Gasket, Packing, and Sealing Device Manufacturing
339992	Musical Instrument Manufacturing
339993	Fastener, Button, Needle and Pin Manufacturing
339994	Broom, Brush and Mop Manufacturing
339995	Burial Casket Manufacturing
339999	All Other Miscellaneous Manufacturing

42 – Wholesale Trade

Code	Description
42	Wholesale Trade
421	Wholesale Trade, Durable Goods
4211	Motor Vehicle and Motor Vehicle Part and Supplies Wholesalers
421110	Automobile and Other Motor Vehicle Wholesalers [This code was inactivated after 6/14/2002.]
421120	Motor Vehicle Supplies and New Part Wholesalers [This code was inactivated after 6/14/2002.]
421130	Tire and Tube Wholesalers [This code was inactivated after 6/14/2002.]
421140	Motor Vehicle Part (Used) Wholesalers [This code was inactivated after 6/14/2002.]
4212	Furniture and Home Furnishing Wholesalers
421210	Furniture Wholesalers [This code was inactivated after 6/14/2002.]
421220	Home Furnishing Wholesalers [This code was inactivated after 6/14/2002.]
4213	Lumber and Other Construction Materials Wholesalers
421310	Lumber, Plywood, Millwork and Wood Panel Wholesalers [This code was inactivated after 6/14/2002.]

42 – Wholesale Trade (cont.)

Code	Description
421320	Brick, Stone and Related Construction Material Wholesalers [This code was inactivated after 6/14/2002.]
421330	Roofing, Siding and Insulation Material Wholesalers [This code was inactivated after 6/14/2002.]
421390	Other Construction Material Wholesalers [This code was inactivated after 6/14/2002.]
4214	Professional and Commercial Equipment and Supplies Wholesalers
421410	Photographic Equipment and Supplies Wholesalers [This code was inactivated after 6/14/2002.]
421420	Office Equipment Wholesalers [This code was inactivated after 6/14/2002.]
421430	Computer and Computer Peripheral Equipment and Software Wholesalers [This code was inactivated after 6/14/2002.]
421440	Other Commercial Equipment Wholesalers [This code was inactivated after 6/14/2002.]
421450	Medical, Dental and Hospital Equipment and Supplies Wholesalers [This code was inactivated after 6/14/2002.]
421460	Ophthalmic Goods Wholesalers [This code was inactivated after 6/14/2002.]
421490	Other Professional Equipment and Supplies Wholesalers [This code was inactivated after 6/14/2002.]
4215	Metal and Mineral (except Petroleum) Wholesalers
421510	Metal Service Centers and Offices [This code was inactivated after 6/14/2002.]
421520	Coal and Other Mineral and Ore Wholesalers [This code was inactivated after 6/14/2002.]
4216	Electrical Goods Wholesalers
421610	Electrical Apparatus and Equipment, Wiring Supplies and Construction Material Wholesalers

42 – Wholesale Trade (cont.)

Code	Description
421620	Electrical Appliance, Television and Radio Set Wholesalers [This code was inactivated after 6/14/2002.]
421690	Other Electronic Part and Equipment Wholesalers [This code was inactivated after 6/14/2002.]
4217	Hardware, and Plumbing and Heating Equipment and Supplies Wholesalers
421710	Hardware Wholesalers [This code was inactivated after 6/14/2002.]
421720	Plumbing and Heating Equipment and Supplies (Hydronics) Wholesalers [This code was inactivated after 6/14/2002.]
421730	Warm Air Heating and Air-Conditioning Equipment and Supplies Wholesalers [This code was inactivated after 6/14/2002.]
421740	Refrigeration Equipment and Supplies Wholesalers [This code was inactivated after 6/14/2002.]
4218	Machinery, Equipment and Supplies Wholesalers
421810	Construction and Mining (except Petroleum) Machinery and Equipment Wholesalers [This code was inactivated after 6/14/2002.]
421820	Farm and Garden Machinery and Equipment Wholesalers [This code was inactivated after 6/14/2002.]
421830	Industrial Machinery and Equipment Wholesalers [This code was inactivated after 6/14/2002.]
421840	Industrial Supplies Wholesalers [This code was inactivated after 6/14/2002.]
421850	Service Establishment Equipment and Supplies Wholesalers [This code was inactivated after 6/14/2002.]
421860	Transportation Equipment and Supplies (except Motor Vehicle) Wholesalers [This code was inactivated after 6/14/2002.]

42 – Wholesale Trade (cont.)

Code	Description
4219	Miscellaneous Durable Goods Wholesalers
421910	Sporting and Recreational Goods and Supplies Wholesalers [This code was inactivated after 6/14/2002.]
421920	Toy and Hobby Goods and Supplies Wholesalers [This code was inactivated after 6/14/2002.]
421930	Recyclable Material Wholesalers [This code was inactivated after 6/14/2002.]
421940	Jewelry, Watch, Precious Stone and Precious Metal Wholesalers [This code was inactivated after 6/14/2002.]
421990	Other Miscellaneous Durable Goods Wholesalers [This code was inactivated after 6/14/2002.]
422	Wholesale Trade, Nondurable Goods
4221	Paper and Paper Product Wholesalers
422110	Printing and Writing Paper Wholesalers [This code was inactivated after 6/14/2002.]
422120	Stationery and Office Supplies Wholesalers [This code was inactivated after 6/14/2002.]
422130	Industrial and Personal Service Paper Wholesalers [This code was inactivated after 6/14/2002.]
422210	Drug, Drug Proprietaries and Druggists' Sundries Wholesalers [This code was inactivated after 6/14/2002.]
4223	Apparel, Piece Goods, and Notions Wholesalers
422310	Piece Goods, Notions and Other Dry Goods Wholesalers [This code was inactivated after 6/14/2002.]
422320	Men's and Boys' Clothing and Furnishings Wholesalers [This code was inactivated after 6/14/2002.]
422330	Women's, Children's, and Infants' and Accessories Wholesalers [This code was inactivated after 6/14/2002.]

42 – Wholesale Trade (cont.)

Code	Description
422340	Footwear Wholesalers [This code was inactivated after 6/14/2002.]
4224	Grocery and Related Product Wholesalers
422410	General Line Grocery Wholesalers [This code was inactivated after 6/14/2002.]
422420	Packaged Frozen Food Wholesalers [This code was inactivated after 6/14/2002.]
422430	Dairy Product (except Dried or Canned) Wholesalers [This code was inactivated after 6/14/2002.]
422440	Poultry and Poultry Product Wholesalers [This code was inactivated after 6/14/2002.]
422450	Confectionery Wholesalers [This code was inactivated after 6/14/2002.]
422460	Fish and Seafood Wholesalers [This code was inactivated after 6/14/2002.]
422470	Meat and Meat Product Wholesalers [This code was inactivated after 6/14/2002.]
422480	Fresh Fruit and Vegetable Wholesalers [This code was inactivated after 6/14/2002.]
422490	Other Grocery and Related Products Wholesalers [This code was inactivated after 6/14/2002.]
4225	Farm Product Raw Material Wholesalers
422510	Grain and Field Bean Wholesalers [This code was inactivated after 6/14/2002.]
422520	Livestock Wholesalers [This code was inactivated after 6/14/2002.]
422590	Other Farm Product Raw Material Wholesalers [This code was inactivated after 6/14/2002.]
4226	Chemical and Allied Products Wholesalers
422610	Plastics Materials and Basic Forms and Shapes Wholesalers [This code was inactivated after 6/14/2002.]

42 – Wholesale Trade (cont.)

Code	Description
422690	Other Chemical and Allied Products Wholesalers [This code was inactivated after 6/14/2002.]
4227	Petroleum and Petroleum Products Wholesalers
422710	Petroleum Bulk Stations and Terminals [This code was inactivated after 6/14/2002.]
422720	Petroleum and Petroleum Products (except Bulk Stations and Terminals) Wholesalers [This code was inactivated after 6/14/2002.]
4228	Beer, Wine, and Distilled Alcoholic Beverage Wholesalers
422810	Beer and Ale Wholesalers [This code was inactivated after 6/14/2002.]
422820	Wine and Distilled Alcoholic Beverage Wholesalers [This code was inactivated after 6/14/2002.]
4229	Miscellaneous Nondurable Goods Wholesalers
422910	Farm Supplies Wholesalers [This code was inactivated after 6/14/2002.]
422920	Book, Periodical and Newspaper Wholesalers [This code was inactivated after 6/14/2002.]
422930	Flower, Nursery Stock and Florists' Supplies Wholesalers [This code was inactivated after 6/14/2002.]
422940	Tobacco and Tobacco Product Wholesalers [This code was inactivated after 6/14/2002.]
422950	Paint, Varnish and Supplies Wholesalers [This code was inactivated after 6/14/2002.]
422990	Other Miscellaneous Nondurable Goods Wholesalers [This code was inactivated after 6/14/2002.]
423	Merchant Wholesalers, Durable Goods [Effective 6/15/2002 forward]
4231	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
42311	Automobile and Other Motor Vehicle Merchant Wholesalers [Effective 6/15/2002 forward]
423110	Automobile and Other Motor Vehicle Merchant Wholesalers [Effective 6/15/2002 forward]
42312	Motor Vehicle Supplies and New Parts Merchant Wholesalers [Effective 6/15/2002 forward]
423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers [Effective 6/15/2002 forward]
42313	Tire and Tube Wholesalers [Effective 6/15/2002 forward]
423130	Tire and Tube Wholesalers [Effective 6/15/2002 forward]
42314	Motor Vehicle Parts (Used) Merchant Wholesalers [Effective 6/15/2002 forward]
423140	Motor Vehicle Parts (Used) Merchant Wholesalers [Effective 6/15/2002 forward]
4232	Furniture and Home Furnishing Merchant Wholesalers [Effective 6/15/2002 forward]
42321	Furniture Merchant Wholesalers [Effective 6/15/2002 forward]
423210	Furniture Merchant Wholesalers [Effective 6/15/2002 forward]
42322	Home Furnishing Merchant Wholesalers [Effective 6/15/2002 forward]
423220	Home Furnishing Merchant Wholesalers [Effective 6/15/2002 forward]
4233	Lumber and Other Construction Materials Merchant Wholesalers [Effective 6/15/2002 forward]
42331	Lumber, Plywood, Millwork and Wood Panel Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
423310	Lumber, Plywood, Millwork and Wood Panel Merchant Wholesalers [Effective 6/15/2002 forward]
42332	Brick, Stone and Related Construction Materials Merchant Wholesalers [Effective 6/15/2002 forward]
423320	Brick, Stone and Related Construction Materials Merchant Wholesalers [Effective 6/15/2002 forward]
42333	Roofing, Siding and Insulation Material Merchant Wholesalers [Effective 6/15/2002 forward]
423330	Roofing, Siding and Insulation Material Merchant Wholesalers [Effective 6/15/2002 forward]
42339	Other Construction Material Merchant Wholesalers [Effective 6/15/2002 forward]
423390	Other Construction Material Merchant Wholesalers [Effective 6/15/2002 forward]
4234	Professional and Commercial Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42341	Photographic Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
423410	Photographic Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42342	Office Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
423420	Office Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
42343	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers [Effective 6/15/2002 forward]
42344	Other Commercial Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
423440	Other Commercial Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
42345	Medical, Dental and Hospital Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
423450	Medical, Dental and Hospital Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42346	Ophthalmic Goods Merchant Wholesalers [Effective 6/15/2002 forward]
423460	Ophthalmic Goods Merchant Wholesalers [Effective 6/15/2002 forward]
42349	Other Professional Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
423490	Other Professional Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
4235	Metal and Mineral (except Petroleum) Merchant Wholesalers [Effective 6/15/2002 forward]
42351	Metal Service Centers and Other Metal Merchant Wholesalers [Effective 6/15/2002 forward]
423510	Metal Service Centers and Other Metal Merchant Wholesalers [Effective 6/15/2002 forward]
42352	Coal and Other Mineral and Ore Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
423520	Coal and Other Mineral and Ore Merchant Wholesalers [Effective 6/15/2002 forward]
4236	Electrical and Electronic Goods Wholesalers [Effective 6/15/2002 forward]
42361	Electrical Apparatus and Equipment, Wiring Supplies and Related Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
423610	Electrical Apparatus and Equipment, Wiring Supplies and Related Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
42362	Electrical and Electronic Appliance, Television and Radio Set Merchant Wholesalers [Effective 6/15/2002 forward]
423620	Electrical and Electronic Appliance, Television and Radio Set Merchant Wholesalers [Effective 6/15/2002 forward]
42369	Other Electronic Parts and Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
423690	Other Electronic Parts and Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
4237	Hardware and Plumbing and Heating Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42371	Hardware Merchant Wholesalers [Effective 6/15/2002 forward]
423710	Hardware Merchant Wholesalers [Effective 6/15/2002 forward]
42372	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
423720	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers [Effective 6/15/2002 forward]
42373	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42374	Refrigeration Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
423740	Refrigeration Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
4238	Machinery, Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42381	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
42382	Farm and Garden Machinery and Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
423820	Farm and Garden Machinery and Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
42383	Industrial Machinery and Equipment Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
423830	Industrial Machinery and Equipment Merchant Wholesalers [Effective 6/15/2002 forward]
42384	Industrial Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
423840	Industrial Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42385	Service Establishment Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
423850	Service Establishment Equipment and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42386	Transportation Equipment and Supplies (excpt Motor Vehicle) Merchant Wholesalers [Effective 6/15/2002 forward]
423860	Transportation Equipment and Supplies (excpt Motor Vehicle) Merchant Wholesalers [Effective 6/15/2002 forward]
4239	Miscellaneous Durable Goods Merchant Wholesalers [Effective 6/15/2002 forward]
42391	Sporting and Recreation Goods and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
423910	Sporting and Recreation Goods and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42392	Toy and Hobby Goods and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
423920	Toy and Hobby Goods and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42393	Recyclable Material Merchant Wholesalers [Effective 6/15/2002 forward]
423930	Recyclable Material Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
42394	Jewelry, Watch, Precious Stone and Precious Metal Merchant Wholesalers [Effective 6/15/2002 forward]
423940	Jewelry, Watch, Precious Stone and Precious Metal Merchant Wholesalers [Effective 6/15/2002 forward]
42399	Other Miscellaneous Durable Goods Merchant Wholesalers [Effective 6/15/2002 forward]
423990	Other Miscellaneous Durable Goods Merchant Wholesalers [Effective 6/15/2002 forward]
424	Merchant Wholesalers, Nondurable Goods [Effective 6/15/2002 forward]
4241	Paper and Paper Product Merchant Wholesalers [Effective 6/15/2002 forward]
42411	Printing and Writing Paper Merchant Wholesalers [Effective 6/15/2002 forward]
424110	Printing and Writing Paper Merchant Wholesalers [Effective 6/15/2002 forward]
42412	Stationery and Office Merchant Wholesalers [Effective 6/15/2002 forward]
424120	Stationery and Office Merchant Wholesalers [Effective 6/15/2002 forward]
42413	Industrial and Personal Service Paper Merchant Wholesalers [Effective 6/15/2002 forward]
424130	Industrial and Personal Service Paper Merchant Wholesalers [Effective 6/15/2002 forward]
4242	Drugs and Druggists' Sundries Merchant Wholesalers [Effective 6/15/2002 forward]
42421	Drugs and Druggists' Sundries Merchant Wholesalers [Effective 6/15/2002 forward]
424210	Drugs and Druggists' Sundries Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
4243	Apparel, Piece Goods and Notions Merchant Wholesalers [Effective 6/15/2002 forward]
42431	Piece Goods, Notions and Other Dry Goods Merchant Wholesalers [Effective 6/15/2002 forward]
424310	Piece Goods, Notions and Other Dry Goods Merchant Wholesalers [Effective 6/15/2002 forward]
42432	Men's and Boys' Clothing and Furnishings Merchant Wholesalers [Effective 6/15/2002 forward]
424320	Men's and Boys' Clothing and Furnishings Merchant Wholesalers [Effective 6/15/2002 forward]
42433	Women's, Children's and Infants' Clothing and Accessories Merchant Wholesalers [Effective 6/15/2002 forward]
424330	Women's, Children's and Infants' Clothing and Accessories Merchant Wholesalers [Effective 6/15/2002 forward]
42434	Footwear Merchant Wholesalers [Effective 6/15/2002 forward]
424340	Footwear Merchant Wholesalers [Effective 6/15/2002 forward]
4244	Grocery and Related Product Merchant Wholesalers [Effective 6/15/2002 forward]
42441	General Line Grocery Merchant Wholesalers [Effective 6/15/2002 forward]
424410	General Line Grocery Merchant Wholesalers [Effective 6/15/2002 forward]
42442	Packaged Frozen Food Merchant Wholesalers [Effective 6/15/2002 forward]
424420	Packaged Frozen Food Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
42443	Daily Product (except Dried and Canned) Merchant Wholesalers [Effective 6/15/2002 forward]
424430	Daily Product (except Dried and Canned) Merchant Wholesalers [Effective 6/15/2002 forward]
42444	Poultry and Poultry Product Merchant Wholesalers [Effective 6/15/2002 forward]
424440	Poultry and Poultry Product Merchant Wholesalers [Effective 6/15/2002 forward]
42445	Confectionery Merchant Wholesalers [Effective 6/15/2002 forward]
424450	Confectionery Merchant Wholesalers [Effective 6/15/2002 forward]
42446	Fish and Seafood Merchant Wholesalers [Effective 6/15/2002 forward]
424460	Fish and Seafood Merchant Wholesalers [Effective 6/15/2002 forward]
42447	Meat and Meat Product Merchant Wholesalers [Effective 6/15/2002 forward]
424470	Meat and Meat Product Merchant Wholesalers [Effective 6/15/2002 forward]
42448	Fresh Fruit and Vegetable Merchant Wholesalers [Effective 6/15/2002 forward]
424480	Fresh Fruit and Vegetable Merchant Wholesalers [Effective 6/15/2002 forward]
42449	Other Grocery and Related Products Merchant Wholesalers [Effective 6/15/2002 forward]
424490	Other Grocery and Related Products Merchant Wholesalers [Effective 6/15/2002 forward]
4245	Farm Product Raw Material Merchant Wholesalers [Effective 6/15/2002 forward]
42451	Grain and Field Bean Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
424510	Grain and Field Bean Merchant Wholesalers [Effective 6/15/2002 forward]
42452	Livestock Merchant Wholesalers [Effective 6/15/2002 forward]
424520	Livestock Merchant Wholesalers [Effective 6/15/2002 forward]
42459	Other Farm Product Raw Material Merchant Wholesalers [Effective 6/15/2002 forward]
424590	Other Farm Product Raw Material Merchant Wholesalers [Effective 6/15/2002 forward]
4246	Chemical and Allied Products Merchant Wholesalers [Effective 6/15/2002 forward]
42461	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers [Effective 6/15/2002 forward]
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers [Effective 6/15/2002 forward]
42469	Other Chemical and Allied Products Merchant Wholesalers [Effective 6/15/2002 forward]
424690	Other Chemical and Allied Products Merchant Wholesalers [Effective 6/15/2002 forward]
4247	Petroleum and Petroleum Products Merchant Wholesalers [Effective 6/15/2002 forward]
42471	Petroleum Bulk Stations and Terminals [Effective 6/15/2002 forward]
424710	Petroleum Bulk Stations and Terminals [Effective 6/15/2002 forward]
42472	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals) [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals) [Effective 6/15/2002 forward]
4248	Beer, Wine and Distilled Alcoholic Beverage Merchant Wholesalers [Effective 6/15/2002 forward]
42481	Beer and Ale Merchant Wholesalers [Effective 6/15/2002 forward]
424810	Beer and Ale Merchant Wholesalers [Effective 6/15/2002 forward]
42482	Wine and Distilled Alcoholic Beverage Merchant Wholesalers [Effective 6/15/2002 forward]
424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers [Effective 6/15/2002 forward]
4249	Miscellaneous Nondurable Goods Merchant Wholesalers [Effective 6/15/2002 forward]
42491	Farm Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
424910	Farm Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42492	Book, Periodical and Newspaper Merchant Wholesalers [Effective 6/15/2002 forward]
424920	Book, Periodical and Newspaper Merchant Wholesalers [Effective 6/15/2002 forward]
42493	Flower, Nursery Stock and Florists' Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
424930	Flower, Nursery Stock and Florists' Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42494	Tobacco and Tobacco Product Merchant Wholesalers [Effective 6/15/2002 forward]

42 – Wholesale Trade (cont.)

Code	Description
424940	Tobacco and Tobacco Product Merchant Wholesalers [Effective 6/15/2002 forward]
42495	Paint, Varnish and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
424950	Paint, Varnish and Supplies Merchant Wholesalers [Effective 6/15/2002 forward]
42499	Other Miscellaneous Nondurable Goods Merchant Wholesalers [Effective 6/15/2002 forward]
424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers [Effective 6/15/2002 forward]
425	Wholesale Electronic Markets and Agents and Brokers [Effective 6/15/2002 forward]
4251	Wholesale Electronic Markets and Agents and Brokers [Effective 6/15/2002 forward]
42511	Business to Business Electronic Markets [Effective 6/15/2002 forward]
425110	Business to Business Electronic Markets [Effective 6/15/2002 forward]
42512	Wholesale Trade Agents and Brokers
425120	Wholesale Trade Agents and Brokers [Effective 6/15/2002 forward]

44 – Retail Trade (cont.)

Code	Description
441222	Boat Dealers
441229	All Other Motor Vehicle Dealers
4413	Automotive Parts, Accessories and Tire Stores
441310	Automotive Parts and Accessories Stores
441320	Tire Dealers
442	Furniture and Home Furnishings Stores
442110	Furniture Stores
4422	Home Furnishings Stores
442210	Floor Covering Stores
44229	Other Home Furnishings Stores
442291	Window Treatment Stores
442299	All Other Home Furnishings Stores
4431	Electronics and Appliance Stores
44311	Appliance, Television and Other Electronics Stores
443111	Household Appliance Stores
443112	Radio, Television and Other Electronics Stores
443120	Computer and Software Stores
443130	Camera and Photographic Supplies Stores
444	Building Material and Garden Equipment and Supplies Dealers
4441	Building Material and Supplies Dealers
444110	Home Centers
444120	Paint and Wallpaper Stores
444130	Hardware Stores
444190	Other Building Material Dealers
4442	Lawn and Garden Equipment and Supplies Stores
444210	Outdoor Power Equipment Stores
444220	Nursery and Garden Centers
445	Food and Beverage Stores
4451	Grocery Stores
445110	Supermarkets and Other Grocery (except Convenience) Stores
445120	Convenience Stores

44 – Retail Trade

Code	Description
44	Retail Trade
441	Motor Vehicle and Parts Dealers
4411	Automobile Dealers
441110	New Car Dealers
441120	Used Car Dealers
4412	Other Motor Vehicle Dealers
441210	Recreational Vehicle Dealers
44122	Motorcycles, Boats and Other Motor Vehicle Dealers
441221	Motorcycle Dealers

44 – Retail Trade (cont.)

Code	Description
4452	Specialty Food Stores
445210	Meat Markets
445220	Fish and Seafood Markets
445230	Fruit and Vegetable Markets
44529	Other Specialty Food Stores
445291	Baked Goods Stores
445292	Confectionery and Nut Stores
445299	All Other Specialty Food Stores
445310	Beer, Wine and Liquor Stores
4461	Health and Personal Care Stores
446110	Pharmacies and Drug Stores
446120	Cosmetics, Beauty Supplies and Perfume Stores
446130	Optical Goods Stores
44619	Other Health and Personal Care Stores
446191	Food (Health) Supplement Stores
446199	All Other Health and Personal Care Stores
4471	Gasoline Stations
447110	Gasoline Stations with Convenience Stores
447190	Other Gasoline Stations
448	Clothing and Clothing Accessories Stores
4481	Clothing Stores
448110	Men's Clothing Stores
448120	Women's Clothing Stores
448130	Children's and Infants' Clothing Stores
448140	Family Clothing Stores
448150	Clothing Accessories Stores
448190	Other Clothing Stores
448210	Shoe Stores
4483	Jewelry, Luggage, and Leather Goods Stores
448310	Jewelry Stores
448320	Luggage and Leather Goods Stores

45 – Retail Trade

Code	Description
45	Retail Trade
451	Sporting Goods, Hobby, Book and Music Stores
4511	Sporting Goods, Hobby and Musical Instrument Stores
451110	Sporting Goods Stores
451120	Hobby, Toy and Game Stores
451130	Sewing, Needlework and Piece Goods Stores
451140	Musical Instrument and Supplies Stores
4512	Book, Periodical and Music Stores
45121	Book Stores and News Dealers
451211	Book Stores
451212	News Dealers and Newsstands
451220	Prerecorded Tape, Compact Disc and Record Stores
452	General Merchandise Stores
4521	Department Stores
45211	Department Stores
452110	Department Stores [This code was inactivated after 6/14/2002.]
452111	Department Stores (except Discount Department Stores) [Effective 6/15/2002 forward]
452112	Discount Department Stores [Effective 6/15/2002 forward]
4529	Other General Merchandise Stores
452910	Warehouse Clubs and Superstores
452990	All Other General Merchandise Stores
453	Miscellaneous Store Retailers
453110	Florists
4532	Office Supplies, Stationery and Gift Stores
453210	Office Supplies and Stationery Stores
453220	Gift, Novelty and Souvenir Stores
453310	Used Merchandise Stores
4539	Other Miscellaneous Store Retailers

45 – Retail Trade (cont.)

Code	Description
453910	Pet and Pet Supplies Stores
453920	Art Dealers
453930	Manufactured (Mobile) Home Dealers
45399	All Other Miscellaneous Store Retailers
453991	Tobacco Stores
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)
454	Nonstore Retailers
4541	Electronic Shopping and Mail-Order Houses
45411	Electronic Shopping and Mail-Order Houses
454110	Electronic Shopping and Mail-Order Houses [This code was inactivated after 6/14/2002.]
454111	Electronic Shopping [Effective 6/15/2002 forward]
454112	Electronic Auctions [Effective 6/15/2002 forward]
454113	Mail-Order Houses [Effective 6/15/2002 forward]
454210	Vending Machine Operators
4543	Direct Selling Establishments
45431	Fuel Dealers
454311	Heating Oil Dealers
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers
454319	Other Fuel Dealers
454390	Other Direct Selling Establishments

48 – Transportation and Warehousing

Code	Description
48	Transportation and Warehousing
481	Air Transportation
4811	Scheduled Air Transportation
481111	Scheduled Passenger Air Transportation
481112	Scheduled Freight Air Transportation
4812	Nonscheduled Air Transportation
481211	Nonscheduled Chartered Passenger Air Transportation
481212	Nonscheduled Chartered Freight Air Transportation
481219	Other Nonscheduled Air Transportation
4821	Rail Transportation
482111	Line-Haul Railroads
482112	Short Line Railroads
483	Water Transportation
4831	Deep Sea, Coastal and Great Lakes Water Transportation
483111	Deep Sea Freight Transportation
483112	Deep Sea Passenger Transportation
483113	Coastal and Great Lakes Freight Transportation
483114	Coastal and Great Lakes Passenger Transportation
4832	Inland Water Transportation
483211	Inland Water Freight Transportation
483212	Inland Water Passenger Transportation
484	Truck Transportation
4841	General Freight Trucking
484110	General Freight Trucking, Local
48412	General Freight Trucking, Long-Distance
484121	General Freight Trucking, Long-Distance, Truckload
484122	General Freight Trucking, Long-Distance, Less Than Truckload
4842	Specialized Freight Trucking
484210	Used Household and Office Goods Moving
484220	Specialized Freight (except Used Goods) Trucking, Local
484230	Specialized Freight (except Used Goods) Trucking, Long-Distance
485	Transit and Ground Passenger Transportation

**48 – Transportation and Warehousing
(cont.)**

Code	Description
4851	Urban Transit Systems
485111	Mixed Mode Transit Systems
485112	Commuter Rail Systems
485113	Bus and Motor Vehicle Transit Systems
485119	Other Urban Transit Systems
485210	Interurban and Rural Bus Transportation
4853	Taxi and Limousine Service
485310	Taxi Service
485320	Limousine Service
485410	School and Employee Bus Transportation
485510	Charter Bus Industry
4859	Other Transit and Ground Passenger Transportation
485991	Special Needs Transportation
485999	All Other Transit and Ground Passenger Transportation
486	Pipeline Transportation
486110	Pipeline Transportation of Crude Oil
486210	Pipeline Transportation of Natural Gas
4869	Other Pipeline Transportation
486910	Pipeline Transportation of Refined Petroleum Products
486990	All Other Pipeline Transportation
487	Scenic and Sightseeing Transportation
487110	Scenic and Sightseeing Transportation, Land
487210	Scenic and Sightseeing Transportation, Water
487990	Scenic and Sightseeing Transportation, Other
488	Support Activities for Transportation
4881	Support Activities for Air Transportation
48811	Airport Operations
488111	Air Traffic Control
488119	Other Airport Operations
488190	Other Support Activities for Air Transportation
488210	Support Activities for Rail Transportation

**48 – Transportation and Warehousing
(cont.)**

Code	Description
4883	Support Activities for Water Transportation
488310	Port and Harbor Operations
488320	Marine Cargo Handling
488330	Navigational Services to Shipping
488390	Other Support Activities for Water Transportation
4884	Support Activities for Road Transportation
488410	Motor Vehicle Towing
488490	Other Support Activities for Road Transportation
488510	Freight Transportation Arrangement
4889	Other Support Activities for Transportation
488991	Packing and Crating
488999	All Other Support Activities for Transportation

49 – Transportation and Warehousing

Code	Description
49	Transportation and Warehousing
491110	Postal Service
492	Couriers and Messengers
492110	Couriers
492210	Local Messengers and Local Delivery
4931	Warehousing and Storage Facilities
493110	General Warehousing and Storage Facilities
493120	Refrigerated Warehousing and Storage Facilities
493130	Farm Product Warehousing and Storage Facilities
493190	Other Warehousing and Storage Facilities

51 – Information

Code	Description
51	Information
511	Publishing Industries (except Internet)

51 – Information (cont.)

Code	Description
5111	Newspaper, Periodical, Book and Directory Publishers
51111	Newspaper Publishers
511110	Newspaper Publishers
51112	Periodical Publishers
511120	Periodical Publishers
51113	Book Publishers
511130	Book Publishers
51114	Directory and Mailing List Publishers
511140	Database and Directory Publishers
51119	Other Publishers
511191	Greeting Card Publishers
511199	All Other Publishers
5112	Software Publishers
51121	Software Publishers
511210	Software Publishers
512	Motion Picture and Sound Recording Industries
5121	Motion Picture and Video Industries
51211	Motion Picture and Video Production
512110	Motion Picture and Video Production
51212	Motion Picture and Video Distribution
512120	Motion Picture and Video Distribution
51213	Motion Picture and Video Exhibition
512131	Motion Picture Theaters, (except Drive-Ins)
512132	Drive-In Motion Picture Theaters
51219	Post Production and Other Motion Picture and Video Industries
512191	Teleproduction and Other Post-Production Services
512199	Other Motion Picture and Video Industries
5122	Sound Recording Industries
51221	Record Production
512210	Record Production

51 – Information (cont.)

Code	Description
51222	Integrated Record Production/Distribution
512220	Integrated Record Production/Distribution
51223	Music Publishers
512230	Music Publishers
51224	Sound Recording Studios
512240	Sound Recording Studios
51229	Other Sound Recording Industries
512290	Other Sound Recording Industries
513	Broadcasting and Telecommunications
5131	Radio and Television Broadcasting
51311	Radio Broadcasting
513111	Radio Networks [This code was inactivated after 6/14/2002.]
513112	Radio Stations [This code was inactivated after 6/14/2002.]
513120	Television Broadcasting [This code was inactivated after 6/14/2002.]
5132	Cable Networks and Program Distribution
513210	Cable Networks [This code was inactivated after 6/14/2002.]
513220	Cable and Other Program Distribution [This code was inactivated after 6/14/2002.]
5133	Telecommunications
513310	Wired Telecommunications Carriers [This code was inactivated after 6/14/2002.]
51332	Wireless Telecommunications Carriers (except Satellite)
513321	Paging [This code was inactivated after 6/14/2002.]
513322	Cellular and Other Wireless Telecommunications [This code was inactivated after 6/14/2002.]
513330	Telecommunications Resellers [This code was inactivated after 6/14/2002.]
513340	Satellite Telecommunications [This code was inactivated after 6/14/2002.]

51 – Information (cont.)

Code	Description
513390	Other Telecommunications [This code was inactivated after 6/14/2002.]
514	Information Services and Data Processing Services
5141	Information Services
514110	News Syndicates [This code was inactivated after 6/14/2002.]
514120	Libraries and Archives [This code was inactivated after 6/14/2002.]
51419	Other Information Services
514191	On-Line Information Services [This code was inactivated after 6/14/2002.]
514199	All Other Information Services [This code was inactivated after 6/14/2002.]
514210	Data Processing Services [This code was inactivated after 6/14/2002.]
515	Broadcasting (except Internet) [Effective 6/15/2002 forward]
5151	Radio and Television Broadcasting [Effective 6/15/2002 forward]
51511	Radio Broadcasting [Effective 6/15/2002 forward]
515111	Radio Networks [Effective 6/15/2002 forward]
515112	Radio Stations [Effective 6/15/2002 forward]
51512	Television Broadcasting [Effective 6/15/2002 forward]
515120	Television Broadcasting [Effective 6/15/2002 forward]
5152	Cable and Other Subscription Programming [Effective 6/15/2002 forward]
51521	Cable and Other Subscription Programming [Effective 6/15/2002 forward]
516	Internet Publishing and Broadcasting [Effective 6/15/2002 forward]
5161	Internet Publishing and Broadcasting [Effective 6/15/2002 forward]
51611	Internet Publishing and Broadcasting [Effective 6/15/2002 forward]

51 – Information (cont.)

Code	Description
516110	Internet Publishing and Broadcasting [Effective 6/15/2002 forward]
517	Telecommunications [Effective 6/15/2002 forward]
5171	Wired Telecommunications Carriers [Effective 6/15/2002 forward]
51711	Wired Telecommunications Carriers [Effective 6/15/2002 forward]
517110	Wired Telecommunications Carriers [Effective 6/15/2002 forward]
5172	Wireless Telecommunications Carriers (except Satellite) [Effective 6/15/2002 forward]
51721	Wireless Telecommunications Carriers (except Satellite) [Effective 6/15/2002 forward]
517210	Wireless Telecommunications Carriers (except Satellite) [Effective 6/15/2002 forward]
517211	Paging [Effective 6/15/2002 forward]
517212	Cellular and Other Wireless Telecommunications [Effective 6/15/2002 forward]
5173	Telecommunications Resellers [Effective 6/15/2002 forward]
51731	Telecommunications Resellers [Effective 6/15/2002 forward]
517310	Telecommunications Resellers [Effective 6/15/2002 forward]
5174	Satellite Telecommunications [Effective 6/15/2002 forward]
51741	Satellite Telecommunications [Effective 6/15/2002 forward]
517410	Satellite Telecommunications [Effective 6/15/2002 forward]
5175	Cable and Other Program Distribution [Effective 6/15/2002 forward]
51751	Cable and Other Program Distribution [Effective 6/15/2002 forward]
517510	Cable and Other Program Distribution [Effective 6/15/2002 forward]
5179	Other Telecommunications [Effective 6/15/2002 forward]

51 – Information (cont.)

Code	Description
51791	Other Telecommunications [Effective 6/15/2002 forward]
517910	Other Telecommunications [Effective 6/15/2002 forward]
518	Internet Service Providers, Web Search Portals and Data Processing Services [Effective 6/15/2002 forward]
5181	Internet Service Providers and Web Search Portals [Effective 6/15/2002 forward]
51811	Internet Service Providers and Web Search Portals [Effective 6/15/2002 forward]
518111	Internet Service Providers [Effective 6/15/2002 forward]
518112	Web Search Portals [Effective 6/15/2002 forward]
5182	Data Processing, Hosting and Related Services [Effective 6/15/2002 forward]
51821	Data Processing, Hosting and Related Services [Effective 6/15/2002 forward]
518210	Data Processing, Hosting and Related Services [Effective 6/15/2002 forward]
519	Other Information Services [Effective 6/15/2002 forward]
5191	Other Information Services [Effective 6/15/2002 forward]
51911	News Syndicates [Effective 6/15/2002 forward]
519110	News Syndicates [Effective 6/15/2002 forward]
51912	Libraries and Archives [Effective 6/15/2002 forward]
519120	Libraries and Archives [Effective 6/15/2002 forward]
51919	All Other Information Services [Effective 6/15/2002 forward]
519190	All Other Information Services [Effective 6/15/2002 forward]

52 – Finance and Insurance

Code	Description
52	Finance and Insurance

52 – Finance and Insurance (cont.)

Code	Description
521110	Monetary Authorities - Central Bank
522	Credit Intermediation and Related Activities
5221	Depository Credit Intermediation
522110	Commercial Banking
522120	Savings Institutions
522130	Credit Unions
522190	Other Depository Credit Intermediation
5222	Non-Depository Credit Intermediation
522210	Credit Card Issuing
522220	Sales Financing
52229	Other Non-Depository Credit Intermediation
522291	Consumer Lending
522292	Real Estate Credit
522293	International Trade Financing
522294	Secondary Market Financing
522298	All Other Non-Depository Credit Intermediation
5223	Activities Related to Credit Intermediation
522310	Mortgage and Other Loan Brokers
522320	Financial Transactions Processing, Reserve, and Clearing House Activities
522390	Other Activities Related to Credit Intermediation
523	Securities, Commodity Contracts and Other Intermediation and Related Activities
5231	Securities and Commodity Contracts Intermediation and Brokerage
523110	Investment Banking and Securities Dealing
523120	Securities Brokerage
523130	Commodity Contracts Dealing
523140	Commodity Brokerage
523210	Securities and Commodity Exchanges
5239	Other Financial Investment Activities

52 – Finance and Insurance (cont.)

Code	Description
523910	Miscellaneous Intermediation
523920	Portfolio Management
523930	Investment Advice
52399	All Other Financial Investment Activities
523991	Trust, Fiduciary and Custody Activities
523999	Miscellaneous Financial Investment Activities
524	Insurance Carriers and Related Activities
5241	Insurance Carriers
52411	Direct Life, Health and Medical Insurance Carriers
524113	Direct Life Insurance Carriers
524114	Direct Health and Medical Insurance Carriers
52412	Direct Insurance Carriers (except Life, Health, and Medical)
524126	Direct Property and Casualty Insurance Carriers
524127	Direct Title Insurance Carriers
524128	Other Direct Insurance Carriers (except Life, Health and Medical)
524130	Reinsurance Carriers
5242	Agencies, Brokerages and Other Insurance Related Activities
524210	Insurance Agencies and Brokerages
52429	Other Insurance Related Activities
524291	Claims Adjusters
524292	Third Party Administration for Insurance and Pension Funds
524298	All Other Insurance Related Activities
525	Funds, Trusts and Other Financial Vehicles (U.S. Only)
5251	Insurance and Employee Benefit Funds
525110	Pension Funds
525120	Health and Welfare Funds
525190	Other Insurance Funds

52 – Finance and Insurance (cont.)

Code	Description
5259	Other Investment Pools and Funds
525910	Open-End Investment Funds
525920	Trusts, Estates, and Agency Accounts
525930	Real Estate Investment Trusts
525990	Other Financial Vehicles

53 – Real Estate and Leasing

Code	Description
53	Real Estate and Leasing
531	Real Estate
5311	Lessors of Real Estate
531110	Lessors of Residential Buildings and Dwellings
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)
531130	Lessors of Miniwarehouses and Self Storage Units
531190	Lessors of Other Real Estate Property
531210	Offices of Real Estate Agents and Brokers
5313	Activities Related to Real Estate
53131	Real Estate Property Managers
531311	Residential Property Managers
531312	Nonresidential Property Managers
531320	Offices of Real Estate Appraisers
531390	Other Activities Related to Real Estate
532	Rental and Leasing Services
5321	Automotive Equipment Rental and Leasing
53211	Passenger Car Rental and Leasing
532111	Passenger Car Rental
532112	Passenger Car Leasing
532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing

53 – Real Estate and Leasing (cont.)

Code	Description
5322	Consumer Goods Rental
532210	Consumer Electronics and Appliances Rental
532220	Formal Wear and Costume Rental
532230	Video Tape and Disc Rental
53229	Other Consumer Goods Rental
532291	Home Health Equipment Rental
532292	Recreational Goods Rental
532299	All Other Consumer Goods Rental
532310	General Rental Centers
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing
53241	Construction, Transportation, Mining and Forestry Machinery and Equipment Rental and Leasing
532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing
532412	Construction, Mining and Forestry Machinery and Equipment Rental and Leasing
532420	Office Machinery and Equipment Rental and Leasing
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing
533110	Owners and Lessors of Other Non-Financial Assets

54 – Professional, Scientific and Technical Services (cont.)

Code	Description
541199	Other Legal Services
5412	Accounting, Tax Preparation, Bookkeeping and Payroll Services
541211	Offices of Certified Public Accountants
541213	Tax Preparation Services
541214	Payroll Services
541219	Other Accounting Services
5413	Architectural, Engineering and Related Services
541310	Architectural Services
541320	Landscape Architectural Services
541330	Engineering Services
541340	Drafting Services
541350	Building Inspection Services
541360	Geophysical Surveying and Mapping Services
541370	Surveying and Mapping (except Geophysical) Services
541380	Testing Laboratories
5414	Specialized Design Services
541410	Interior Design Services
541420	Industrial Design Services
541430	Graphic Design Services
541490	Other Specialized Design Services
5415	Computer Systems Design and Related Services
541511	Custom Computer Programming Services
541512	Computer Systems Design Services
541513	Computer Facilities Management Services
541519	Other Computer Related Services
5416	Management, Scientific and Technical Consulting Services
54161	Management Consulting Services
541611	Administrative Management and General Management Consulting Services

54 – Professional, Scientific and Technical Services

Code	Description
54	Professional, Scientific and Technical Services
5411	Legal Services
541110	Offices of Lawyers
541120	Offices of Notaries
54119	Other Legal Services
541191	Title Abstract and Settlement Offices

54 – Professional, Scientific and Technical Services (cont.)

Code	Description
541612	Human Resources and Executive Search Consulting Services
541613	Marketing Consulting Services
541614	Process, Physical, Distribution and Logistics Consulting
541618	Other Management Consulting Services
541620	Environmental Consulting Services
541690	Other Scientific and Technical Consulting Services
5417	Scientific Research and Development Services
541710	Research and Development in the Physical, Engineering, and Life Sciences
541720	Research and Development in the Social Sciences and Humanities
5418	Advertising and Related Services
541810	Advertising Agencies
541820	Public Relations Agencies
541830	Media Buying Agencies
541840	Media Representatives
541850	Display Advertising
541860	Direct Mail Advertising
541870	Advertising Material Distribution Services
541890	Other Services Related to Advertising
5419	Other Professional, Scientific and Technical Services
541910	Marketing Research and Public Opinion Polling
54192	Photographic Services
541921	Photography Studios, Portrait
541922	Commercial Photography
541930	Translation and Interpretation Services
541940	Veterinary Services
541990	All Other Professional, Scientific and Technical Services

55 – Management of Companies and Enterprises

Code	Description
55	Management of Companies and Enterprises
551111	Offices of Bank Holding Companies
551112	Offices of Other Holding Companies
551114	Corporate, Subsidiary and Regional Managing Offices

56 – Administrative and Support, Waste Management and Remediation Services

Code	Description
56	Administrative and Support, Waste Management and Remediation Services
561	Administrative and Support Services
561110	Office Administrative Services
561210	Facilities Support Services
5613	Employment Services
561310	Employment Placement Agencies
561320	Temporary Help Services
561330	Employee Leasing Services
5614	Business Support Services
561410	Document Preparation Services
56142	Telephone Call Centers
561421	Telephone Answering Services
561422	Telemarketing Bureaus
56143	Business Service Centers
561431	Private Mail Centers
561439	Other Business Service Centers (including Copy Shops)
561440	Collection Agencies
561450	Credit Bureaus
561449	Other Business Support Services
561491	Repossession Services
561492	Court Reporting and Stenotype Services
561499	All Other Business Support Services

**56 – Administrative and Support,
Waste Management and Remediation
Services (cont.)**

Code	Description
5615	Travel Arrangement and Reservation Services
561510	Travel Agencies
561520	Tour Operators
56159	Other Travel Arrangement and Reservation Services
561591	Convention and Visitors Bureaus
561599	All Other Travel Arrangement and Reservation Services
5616	Investigation and Security Services
56161	Investigation, Guard and Armored Car Services
561611	Investigation Services
561612	Security Guards and Patrol Services
561613	Armored Car Services
56162	Security Systems Services
561621	Security Systems Services (except Locksmiths)
561622	Locksmiths
5617	Services to Buildings and Dwellings
561710	Exterminating and Pest Control Services
561720	Janitorial Services
561730	Landscaping Services
561740	Carpet and Upholstery Cleaning Services
561790	Other Services to Buildings and Dwellings
5619	Other Support Services
561910	Packaging and Labeling Services
561920	Convention and Trade Show Organizers
561990	All Other Support Services
562	Waste Management and Remediation Services
5621	Waste Collection
562111	Solid Waste Collection

**56 – Administrative and Support,
Waste Management and Remediation
Services (cont.)**

Code	Description
562112	Hazardous Waste Collection
562119	Other Waste Collection
5622	Waste Treatment and Disposal
562211	Hazardous Waste Treatment and Disposal
562212	Solid Waste Landfill
562213	Solid Waste Combustors and Incinerators
562219	Other Nonhazardous Waste Treatment and Disposal
5629	Remediation and Other Waste Management Services
562910	Remediation Services
562920	Materials Recovery Facilities
56299	All Other Waste Management Services
562991	Septic Tank and Related Services
562998	All Other Miscellaneous Waste Management

61 – Educational Services

Code	Description
61	Educational Services
611110	Elementary and Secondary Schools
611210	Junior Colleges
611310	Colleges, Universities and Professional Schools
6114	Business Schools and Computer and Management Training
611410	Business and Secretarial Schools
611420	Computer Training
611430	Professional and Management Development Training
6115	Technical and Trade Schools
611511	Cosmetology and Barber Schools
611512	Flight Training
611513	Apprenticeship Training
611519	Other Technical and Trade Schools

61 – Educational Services (cont.)

Code	Description
6116	Other Schools and Instruction
611610	Fine Arts Schools
611620	Sports and Recreation Instruction
611630	Language Schools
61169	All Other Schools and Instruction
611691	Exam Preparation and Tutoring
611692	Automobile Driving Schools
611699	All Other Miscellaneous Schools and Instruction
611710	Educational Support Services

62 – Health Care and Social Assistance

Code	Description
62	Health Care and Social Assistance
621	Ambulatory Health Care Services
6211	Offices of Physicians
621111	Offices of Physicians (except Mental Health Specialists)
621112	Offices of Physicians, Mental Health Specialists
621210	Offices of Dentists
6213	Offices of Other Health Practitioners
621310	Offices of Chiropractors
621320	Offices of Optometrists
621330	Offices of Mental Health Practitioners (except Physicians)
621340	Offices of Physical, Occupational and Speech Therapists and Audiologists
62139	Offices of All Other Health Practitioners
621391	Offices of Podiatrists
621399	Offices of All Other Miscellaneous Health Practitioners
6214	Outpatient Care Centers
621410	Family Planning Centers

62 – Health Care and Social Assistance (cont.)

Code	Description
621420	Outpatient Mental Health and Substance Abuse Centers
62149	Other Outpatient Care Centers
621491	HMO Medical Centers
621492	Kidney Dialysis Centers
621493	Freestanding Ambulatory Surgical and Emergency Centers
621498	All Other Outpatient Care Centers
6215	Medical and Diagnostic Laboratories
621511	Medical Laboratories
621512	Diagnostic Imaging Centers
621610	Home Health Care Services
6219	Other Ambulatory Health Care Services
621910	Ambulance Services
62199	All Other Ambulatory Health Care Services
621991	Blood and Organ Banks
621999	All Other Miscellaneous Ambulatory Health Care Services
622	Hospitals
622110	General Medical and Surgical Hospitals
622210	Psychiatric and Substance Abuse Hospitals
622310	Specialty (except Psychiatric and Substance Abuse) Hospitals
623	Nursing and Residential Care Facilities
623110	Nursing Care Facilities
6232	Residential Mental Retardation, Mental Health and Substance Abuse Facilities
623210	Residential Mental Retardation Facilities
623220	Residential Mental Health and Substance Abuse Facilities
6233	Community Care Facilities for the Elderly

62 – Health Care and Social Assistance (cont.)

Code	Description
623311	Continuing Care Retirement Communities
623312	Homes for the Elderly
623990	Other Residential Care Facilities
624	Social Assistance
6241	Individual and Family Services
624110	Child and Youth Services
624120	Services for the Elderly and Persons with Disabilities
624190	Other Individual and Family Services
6242	Community Food and Housing, and Emergency and Other Relief Services
624210	Community Food Services
62422	Community Housing Services
624221	Temporary Shelter
624229	Other Community Housing Services
624230	Emergency and Other Relief Services
624310	Vocational Rehabilitation Services
624410	Child Day Care Services

71 – Arts, Entertainment and Recreation

Code	Description
71	Arts, Entertainment and Recreation
711	Performing Arts, Spectator Sports and Related Industries
7111	Performing Arts Companies
711110	Theater Companies and Dinner Theaters
711120	Dance Companies
711130	Musical Groups and Artists
711190	Other Performing Arts Companies
7112	Spectator Sports
711211	Sports Teams and Clubs
711212	Race Tracks
711219	Other Spectator Sports

71 – Arts, Entertainment and Recreation (cont.)

Code	Description
7113	Promoters of Performing Arts, Sports and Similar Events
711310	Promoters of Performing Arts, Sports and Similar Events with Facilities
711320	Promoters of Performing Arts, Sports and Similar Events without Facilities
711410	Agents and Managers for Artists, Athletes, Entertainers and Other Public Figures
711510	Independent Artists, Writers, and Performers
7121	Museums, Historical Sites and Similar Institutions
712110	Museums
712120	Historical Sites
712130	Zoos and Botanical Gardens
712190	Nature Parks and Other Similar Institutions
713	Amusement, Gambling and Recreation Industries
7131	Amusement Parks and Arcades
713110	Amusement and Theme Parks
713120	Amusement Arcades
7132	Gambling Industries
713210	Casinos (except Casino Hotels)
713290	Other Gambling Industries
7139	Other Amusement and Recreation Industries
713910	Golf Courses and Country Clubs
713920	Skiing Facilities
713930	Marinas
713940	Fitness and Recreational Sports Centers
713950	Bowling Centers
713990	All Other Amusement and Recreation Industries

72 – Accommodation and Food Services

Code	Description
72	Accommodation and Food Services

72 – Accommodation and Food Services (cont.)

Code	Description
721	Accommodation
7211	Traveler Accommodation
72110	Hotels (except Casino Hotels) and Motels
721120	Casino Hotels
72119	Other Traveler Accommodations
721191	Bed and Breakfast Inns
721199	All Other Traveler Accommodations
7212	RV (Recreational Vehicle) Parks and Recreational Camps
721211	RV (Recreational Vehicle) Parks and Campgrounds
721214	Recreational and Vacation Camps
721310	Rooming and Boarding Houses
722	Foodservices and Drinking Places
722110	Full-Service Restaurants
7222	Limited-Service Eating Places
722211	Limited-Service Restaurants
722212	Cafeterias
722213	Snack and Nonalcoholic Beverage Bars
7223	Special Foodservices
722310	Foodservice Contractors
722320	Caterers
722330	Mobile Foodservices
722410	Drinking Places (Alcoholic Beverages)

81 – Other Services (except Public Administration)

Code	Description
81	Other Services (except Public Administration)
811	Repair and Maintenance
8111	Automotive Repair and Maintenance
81111	Automotive Mechanical and Electrical Repair and Maintenance
811111	General Automotive Repair

81 – Other Services (except Public Administration) (cont.)

Code	Description
811112	Automotive Exhaust System Repair
811113	Automotive Transmission Repair
811118	Other Automotive Mechanical and Electrical Repair and Maintenance
81112	Automotive Body, Paint, Interior and Glass Repair
811121	Automotive Body, Paint and Interior Repair and Maintenance
811122	Automotive Glass Replacement Shops
81119	Other Automotive Repair and Maintenance
811191	Automotive Oil Change and Lubrication Shops
811192	Car Washes
811198	All Other Automotive Repair and Maintenance
8112	Electronic and Precision Equipment Repair and Maintenance
811211	Consumer Electronics Repair and Maintenance
811212	Computer and Office Machine Repair and Maintenance
811213	Communication Equipment Repair and Maintenance
811219	Other Electronic and Precision Equipment Repair and Maintenance
811310	Commercial and Indl Machinery and Equip (except Automotive and Electronic) Repair and Maintenance
8114	Personal and Household Goods Repair and Maintenance
81141	Home and Garden Equipment and Appliance Repair and Maintenance
811411	Home and Garden Equipment Repair and Maintenance
811412	Appliance Repair and Maintenance
811420	Reupholstery and Furniture Repair

81 – Other Services (except Public Administration) (cont.)

Code	Description
811490	Other Personal and Household Goods Repair and Maintenance
812	Personal and Laundry Services
8121	Personal Care Services
81211	Hair, Nail, and Skin Care Services
812111	Barber Shops
812112	Beauty Salons
812113	Nail Salons
81219	Other Personal Care Services
812191	Diet and Weight Reducing Centers
812199	Other Personal Care Services
8122	Funeral Services
812210	Funeral Homes
812220	Cemeteries and Crematories
8123	Laundry Services
812310	Coin-Operated Laundries and Drycleaners
812320	Drycleaning and Laundry Services(except Coin-Operated)
81233	Linen and Uniform Supply
812331	Linen Supply
812332	Industrial Launderers
8129	Other Personal Services
812910	Pet Care (except Veterinary) Services
81292	Photo Finishing
812921	Photo Finishing Laboratories (except One-Hour)
812922	One-Hour Photo Finishing
812930	Parking Lots and Garages
812990	All Other Personal Services
813	Religious, Grantmaking, Civic, and Professional and Similar Organizations
813110	Religious Organizations
8132	Grantmaking and Giving Services
813211	Grantmaking Foundations
813212	Voluntary Health Organizations
813219	Other Grantmaking and Giving Services

81 – Other Services (except Public Administration) (cont.)

Code	Description
8133	Social Advocacy Organizations
813311	Human Rights Organizations
813312	Environment, Conservation and Wildlife Organizations
813319	Other Social Advocacy Organizations
813410	Civic and Social Organizations
8139	Business, Professional, Labor, Political, and Other Organizations
813910	Business Associations
813920	Professional Organizations
813930	Labor Unions and Similar Labor Organizations
813940	Political Organizations
813990	Other Similar Organizations
814110	Private Households

92 – Public Administration

Code	Description
92	Public Administration
9211	Executive, Legislative, Public Finance and General Government
921110	Executive Offices
921120	Legislative Bodies
921130	Public Finance
921140	Executive and Legislative Offices, Combined
921150	American Indian and Alaska Native Tribal Governments
921190	All Other General Government
9221	Justice, Public Order, and Safety
922110	Courts
922120	Police Protection
922130	Legal Counsel and Prosecution
922140	Correctional Institutions
922150	Parole Offices and Probation Offices
922160	Fire Protection
922190	All Other Justice, Public Order, and Safety

92 – Public Administration (cont.)

Code	Description
9231	Administration of Human Resource Programs
923110	Administration of Education Programs
923120	Administration of Public Health Programs
923130	Administration of Social, Human Resource and Income Maintenance Programs
923140	Administration of Veteran's Affairs
9241	Administration of Environmental Quality Programs
924110	Air and Water Resource and Solid Waste Management
924120	Land, Mineral, Wildlife, and Forest Conservation
9251	Administration of Housing Programs, Urban Planning, and Community Development
925110	Administration of Housing Programs
925120	Administration of Urban Planning and Community and Rural Development
9261	Administration of Economic Programs
926110	Administration of General Economic Programs
926120	Regulation and Administration of Transportation Programs
926130	Regulation and Administration of Communications, Electric, Gas, and Other Utilities
926140	Regulation of Agricultural Marketing and Commodities
926150	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors
927110	Space Research and Technology
9281	National Security and International Affairs
928110	National Security
928120	International Affairs

99 – Unclassified Establishments

Code	Description
99	Unclassified Establishments
999977	Industrial Conglomerates
999988	Multi-Sector Holdings
999990	Unclassified Establishments