



# CUSIP\_db Master File

*User Documentation*

## CUSIP\_db Master File

## User Documentation

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## **CUSIP\_db Master File Product Overview**

### **➤ The Service**

CUSIP\_db Master File Service provides 9-character CUSIP numbers, standardized descriptions and additional data attributes for over 6 million corporate, municipal and government securities offered in the United States and Canada. The service is also available for Corporates only and Municipals only.

The Mortgage-Backed Pool, PPN (Private Placement Numbers for Insurance Company holdings), CINS (CUSIP International), Syndicated Loan and Option Services are available separately.

### **➤ About the Files**

CUSIP\_db comprises the following files: Issuer, Issue, Issue Attributes, Extended Attributes

- Issuer file contains standardized Issuer Names
- Issuer Attribute file contains additional issuer data elements
- Issue file contains security descriptions and basic information such as coupon, dated date and maturity date
- Issue Attribute file contains data elements collected by CUSIP since 1997
- Extended Attribute File contains issues with Nasdaq Portal indicators and issues whose information has been certified by the issuer (only equity issues are being certified at this time).

CUSIP\_db is initialized with a full Master File; subsequent updates are in the same format. Updates are either replacement records or additions to the file. No physical deletions are made. Subscribers are entitled to one master file refresh annually at no additional charge.

The following individual services have the same data format and procedures as CUSIP\_db: Municipal, Corporate, Certificate of Deposit, Mutual Fund and PPN services.

### **CUSIP\_db Features**

- Corporate, Municipal, U.S. Government and Sovereign issues
- Intraday, daily and weekly delta files are available via ftp
- Up to 50 data attributes per security

### **Benefits**

- Reduces implementation expenses
- Quick implementation and reduced programming lead times

### **System Requirements**

- Relational database such as Oracle, IBM DB2, Sybase, etc.
- Any platform that will support a recognized relational database

- Approximate storage requirement: one gigabyte hard disk storage

## Technical Information and Assistance for CUSIP\_db File Services

### Contact

CUSIP Customer Service      Phone: (212) 438 - 6500  
    Email: cusip\_custservice@cusip.com

### Delivery

Initial universe file and delta files are available via FTP

### File Delivery Schedule: (each business day based on New York time)

- **Intraday**      1 File available at 12:00 pm (data entered until noon)  
                          2 File available at 3:00 pm (data entered from noon until 3:00 pm)  
                          3 File available at 7:00 pm (data entered from 3:00 pm until 7:00 pm)
- **Daily** File available by 1 a.m. Tuesday through Saturday
- **Weekly** File available by 1 a.m. Friday
- Archived Files available

### **Approximate CUSIP\_db file sizes (pipe-delimited):**

#### - Daily Delta File

Issuer	15 KB
Issuer Attribute	5 KB
Issue	325 KB
Issue Attributes	650 KB
Extended Attributes	1 KB

#### - Master File

Issuer	30 MB
Issue	375 MB
Issue Attribute	800 MB
Extended Attributes	280 KB

There are over 300,000 issuers and 6 million issues in the Master File.

### File Processing Notes:

- All files contain the CUSIP Issuer number (Issuer\_Num); all files except the Issuer file can be linked by the Issuer\_Num + Issue\_Num.

- Every Issuer Name is linked to an Issuer Number. Not every Issuer is linked to Issues in CUSIP\_db (e.g., Issuer Name and Number is provided for Federal Agency mortgage pool issuers, Institutional CD Book Entry programs and Commercial Paper programs in the CUSIP\_db Master File Service, but the issue level information is not provided).
- The CUSIP\_db Issue Attributes file is an extension of the Issue file. If there is a change to a data field in either file, both the Issue file and Issue Attributes file generate an update record.
- There are always complete updates within a record. If there is a change to an Issue or Issue Attribute record an update will be generated for the Issue and Issue Attributes files, but the Issuer and Extended Attributes records will not be generated unless there is a change to data in those records.
- The delta file will contain the latest updated fields. All changes will be reflected in a single record for the particular update frequency.

**Naming convention for CUSIP\_db pipe-delimited Daily files:**

Issuer file: CMD[mm-dd]R.PIP  
 Issuer Attribute file: CMD[mm-dd]RA.PIP  
 Issue file: CMD[mm-dd]E.PIP  
 Issue Attribute file: CMD[mm-dd]A.PIP  
 Extended Attributes: CMD[mm-dd]XA.PIP

- To ensure the database is complete, if a change transaction comes through the delta file and the record does not exist in the client's database, insert the record as an Add.
- Issuers or Issues flagged with a status of 'W' in a delta file will not be included in a subsequent master refresh file
- Trailer Record: A dummy CUSIP 999999 99 (Dummy CUSIP 999999 in the Issuer File) is used to provide the record count and update date in each file.
- File handling order:
  - 1) Issuer
  - 2) Issuer Attribute
  - 3) Issue
  - 4) Issue Attribute
  - 5) Extended Attributes

**Securities coverage in CUSIP db:**

**> Equity**

American/Global Depositary Receipts  
 Common Shares  
 Exchange Traded Funds  
 Indices  
 Limited Partnerships  
 Mutual Funds  
 Preferred Shares  
 Real Estate Investment Trusts  
 Rights  
 Unit Investment Trusts  
 Warrants

**> Debt**

Asset Backed Securities

Certificates of Deposit - Retail  
 Certificates of Deposit - Institutional (issued subsequent to March 10, 2010)  
 Collateralized Debt Obligations  
 Collateralized Mortgage Obligations  
 Corporate Bonds  
 Medium Term Notes  
 Mortgage Backed Securities  
 Municipal Bonds  
 Secondarily-Insured Securities  
 Structured Products  
 U.S. Federal Government Agencies  
 U.S. Treasuries: Bonds, Bills, Notes  
**> Other**  
 Capital Securities (Hybrids)  
 Equity-linked and Index-linked Notes (Hybrids)  
 IAM Commercial Paper (issued subsequent to June 1, 2009)  
 Institutional Certificate of Deposit (issued subsequent to March 11, 2010)  
 Municipal Derivatives  
 Restricted Issues: 144A and Reg D Private Securities  
 Trust Preferred (Hybrids)  
 Variable Annuities and other Insurance-related Products

Instrument types/identifiers not included in CUSIP\_db

- Syndicated Loans
- Credit Derivatives (RED Codes)
- Bankers Acceptances
- Discount Commercial Paper/Agency Discount Notes
- Mortgage Backed Pools
- Options
- CINS (CUSIP International Numbers)

## CUSIP Data Elements

Primary Issuer Type (C=Corporate, G=Government, M=Municipal)

### ▪ Debt – General

Activity Date	C/G/M
Auditor	C/G/M
Callable Indicator	C/G/M
CFI Codes (ISO and U.S.)	C/G/M
Coupon Rate	C/G/M
Currency	C/G/M
Closing Date	C/G/M
Dated Date	C/G/M
Domicile	C/G/M
Depository Eligible Indicator	C/G/M
Enhancements	C/G/M
Financial Advisor	C/G/M
First Coupon Date	C/G/M
Form	C/G/M
Guarantees	C/G/M
Interest Payment Frequency	C/G/M
Issue Status	C/G/M
Issuer and Issue Description	C/G/M
Legal Advisor /Bond Counsel	C/G/M
Maturity Date	C/G/M
Offering Amount	C/G/M
Paying Agent	C/G/M
Put Indicator	C/G/M
Redemption Features	C/G/M
Sinking Fund Indicator	C/G/M
Tender Agent	C/G/M
Rate Type	C/G/M
Secondarily Insured	C/G/M
Source Document	C/G/M
State Code	C/G/M
Transfer Agent	C/G/M
Underwriter	C/G/M

### ▪ Debt – Municipal

Alternative Min Tax Indicator	M
Bank Qualified Indicator	M
Competitive/Negotiated	M
Pre-refunded Indicator	M
Refunding Indicator	M
Remarketed Indicator	M
Sale Date	M
Taxable Indicator	M

### ▪ Equity Issues

Activity Date	C
ADR Program Type	C
Auditor	C
Currency	C
CFI Codes (ISO and U.S.)	C
Depository Eligible Indicator	C
Domicile	C
Exchange Traded	C
Financial Advisor	C
Form	C
Fund:	
Open/Closed End	C
Investment Policy	C
Income Distribution Policy	C
Load/No Load	C
Initial Public Offering Indicator	C
Issue Status	C
Issuer and Issue Description	C
Legal Advisor	C
Ownership Restrictions	C
Payment Status	C
PORTAL Indicator	C
Source Document	C
State Code	C
Ticker Symbol	C
Transfer Agent	C
Type of Preferred Dividend Inc	C
Underwriter	C
Voting Rights	C
Warrant:	
Type	C
Underlying Assets	C
Call/Put Indicator	C

### ▪ Certification Attributes (Equity)

Certification Indicator	C
Certification Date	C

Note: Data elements in bold type have been collected subsequent to 1996. Prior to that time, data is not available for these issue attributes. CUSIP Global Services uses its best efforts to finalize the information in its database. Only data elements pertaining to a security type will be provided based on documentation received.

## CUSIP\_db Field Definitions

### Issuer File

<u>Field Number/Name</u>	<u>Type</u>	<u>Field Description Below</u>
1. ISSUER_NUM	VARCHAR (6) NOT NULL	(1)
2. ISSUER_CHECK	VARCHAR (1)	(2)
3. ISSUER_NAME_1	VARCHAR (30)	(3)
4. ISSUER_NAME_2	VARCHAR (30)	(3)
5. ISSUER_NAME_3	VARCHAR (30)	(3)
6. ISSUER_ADL_1	VARCHAR (30)	(4)
7. ISSUER_ADL_2	VARCHAR (30)	(4)
8. ISSUER_ADL_3	VARCHAR (30)	(4)
9. ISSUER_ADL_4	VARCHAR (30)	(4)
10. ISSUER_SORT_KEY	VARCHAR (30)	(5)
11. ISSUER_TYPE	VARCHAR (1)	(6)
12. ISSUER_STATUS	VARCHAR (1)	(7)
13. ISSUER_DEL_DATE	DATE	(8) (no longer in use)
14. ISSUER_TRANSACTION	VARCHAR (1)	(9)
15. ISSUER_STATE_CODE	VARCHAR (2)	(10)
16. ISSUER_UPDATE_DATE	DATE,	(11)

Notes:

- CUSIP is occasionally asked to reinstate an Issuer or Issue that has been withdrawn (W code). To ensure the database is complete, if a change record comes through the delta file and the record does not exist, insert the record as an Add.
- Status Code and Transaction Code - Sample of typical combinations

#### Status Code

Issuer:

A = Active

A = Active

D = Suspend

#### Transaction Code

A = New Issuer

B = New Issuer - company name change

R = Name change

Issue:

A = Active

T = Temporary

D = Suspend

D = Suspend

M = Tentative now permanent

A = New Addition

W = Registration withdrawn

S = Issue suspended, matured. etc.



### Field Descriptions

- (1) CUSIP Issuer Number Format: 000BBB  
0 = Numeric, B = Alpha or Numeric
- (2) CUSIP Issuer Check Digit: 0 = Numeric
- (3) Issuer Description (up to three 30 Character Segments)
- (4) Additional Issuer Information (up to four 30 Character Segments)
- (5) Sort Key (one 30 Character alpha/numeric Segment)
- (6) Issuer Type (C = Corporate Issuer, M = Municipal Issuer, G = U.S. Government Issuer, S = Sovereign Issuer)
- (7) Issuer Status:  
A = Active  
D = Suspend
- (8) Field no longer is use.
- (9) Transaction Codes: (in delta files only)

### **- Database Additions**

**A** New Issuer or Issuer/Issue - This code is given to an issuer/issue that is new to the CUSIP System. It does not necessarily mean it is a new issue of stock or bonds going public.

**B** Company Name Change Requiring a New Number - When a company changes its name, the new name will be added in its correct alphabetical position with a code of B. The new issuer record does not have a cross-reference to the old issuer. The old issuer name and related issues will be dropped (provided there are no bonds or the bonds have also changed their name) with an update record with a transaction code of R.

### **- Database Changes**

**L** Description Correction Not Requiring a New Number - If a change is made in spelling, rate, maturity, etc. for an issuer or issue, the correct description will appear in the delta file with a code of L.

**N** Company Name Change Not Requiring a New Number – If there is a small change made to an Issuer's name (e.g. XYZ Company to XYZ Corporation) and the change does not affect the alphabetical sequence, a new CUSIP number will not be assigned. The update record will reflect the change in description.

Note: An update transaction is a full replacement of all data for a specific issue.

### **- Database Drops**

There are two types of drops used in the Master File. One type is a suspend drop in which the Status is changed. The other type is an immediate drop in which case the record should be handled as a logical drop from the file.

**R** Suspend Drop: Issuer Merged, Name Changed, Assets Acquired

**T** Suspend Drop: Issuer Bankrupt, Liquidated, Authority Discontinued

**W** Immediate Drop: Drop of a Temporary Addition – An issuer was added to the Master File and must be dropped because its registration was withdrawn from the SEC.

- (10) State Code - Standard two character U.S. Postal State Abbreviations  
- NA = Not Available  
- VS = Various States
- (11) Update Date CCYY-MM-DD (in delta files only)

## Issuer Attributes file

ISSUER_NUM	VARCHAR 6	NOT NULL (1)
CABRE_ID	VARCHAR 10	(2)
CABRE STATUS	VARCHAR 1	(3)
LEI/GMEI	VARCHAR 20	(4)
LEGAL_ENTITY_NAME	VARCHAR 1024	(5)
PREVIOUS_NAME	VARCHAR 1024	(6)
ENTRY_DATE	DATE	(7)
CP_INSTITUTION_TYPE	VARCHAR 50	(8)
RESERVED	VARCHAR 1024	(9)
RESERVED	VARCHAR 1024	(10)
RESERVED	VARCHAR 1024	(11)
RESERVED	VARCHAR 1024	(12)
RESERVED	VARCHAR 1024	(13)
RESERVED	VARCHAR 50	(14)
RESERVED	VARCHAR 50	(15)
RESERVED	VARCHAR 50	(16)
RESERVED	VARCHAR 50	(17)
RESERVED	VARCHAR 50	(18)

1. CUSIP Issuer Number
2. CABRE ID: Entity-level identifier created in conjunction with Avox Limited which contains location-specific information for global business entities.
3. CABRE Status: A = Active; D = Delete
4. LEI/GMEI: the 20 character official pre-Legal Entity Identifier which is assigned to all entities involved in financial transactions through ISO 17442.
5. Legal Entity Name: Full form issuer name as registered with the Secretary of State.
6. Previous Name: Previous Issuer name prior to corporate action.
7. Entry Date: Date in which Issuer was entered into the CUSIP Database.
8. CP Institution Type (Commercial Paper Institution Type): Bank - Depository Institution; Other Financial Institution; Non-Financial Institution; Municipal
9. Reserved for future use
10. Reserved for future use
11. Reserved for future use
12. Reserved for future use
13. Reserved for future use
14. Reserved for future use
15. Reserved for future use
16. Reserved for future use
17. Reserved for future use
18. Reserved for future use

## Issue file

ISSUER_NUM	VARCHAR (6) NOT NULL,	(1)
ISSUE_NUM	VARCHAR (2) NOT NULL,	(2)
ISSUE_CHECK	VARCHAR (1)	(3)
ISSUE_DESC_1	VARCHAR (30),	(4)
ISSUE_DESC_2	VARCHAR (30),	
ISSUE_ADL_1	VARCHAR (30),	(5)
ISSUE_ADL_2	VARCHAR (30),	
ISSUE_ADL_3	VARCHAR (30),	
ISSUE_ADL_4	VARCHAR (30),	
ISSUE_STATUS	VARCHAR (1),	(6)
DATED_DATE	DATE,	(7)
MATURITY_DATE	DATE,	(8)
PARTIAL_MATURITY	NUMBER (4),	(9)
RATE	DECIMAL (5, 3),	(10)
ISSUE_DEL_DATE	DATE,	(11) (no longer in use)
ISSUE_TRANSACTION	VARCHAR (1),	(12)
ISSUE_UPDATE_DATE	DATE,	(13)

### Notes:

- As a general rule, CUSIPs are not re-used. CUSIP\_db contains over 6 million securities including matured issues and suspended issues affected by corporate actions. The CUSIP numbers for these issues remain in the database and are not re-used. The types of issues that are re-used (and are therefore not included in CUSIP\_db): Federal Agency Discount Notes, Discount Commercial Paper, and TBAs.
- Issues with numeric values in both the 7<sup>th</sup> and 8<sup>th</sup> positions are equity-type issues. Issues with an alpha in either the 7<sup>th</sup> and/or 8<sup>th</sup> position are debt-type issues.

(1) CUSIP Issuer Number Format: 000BBB

0 = Numeric, B = Alpha or Numeric

(2) CUSIP Issue Number:

BB B = Alpha or Numeric

(3) CUSIP Check Digit: 0 = Numeric

(4) CUSIP Issue Description (up to two 30 Character Segments)

(5) CUSIP Issue Information Line (up to four 30 Char Segments)

(6) Issue Status:

A = Active

T = Temporary add; a municipal or corporate issue whose coupon rate has not been set or maturity date is not final

D = Suspend

X = Issue Presumed Inactive (master file only)

Z = Issue Matured (master file only) – Indicates the issue has passed its maturity date

(7) Dated Date CCYY-MM-DD

(8) Maturity Date CCYY-MM-DD

(9) Partial Maturity CCYY

(10) Coupon Rate 99.999

A coupon rate is supplied for fixed rate debt. The coupon rate field is left blank for the following types of securities: variable and floating rate, zero coupon, compound interest, adjustable, capital appreciation, residual, principal only

(11) Field no longer in use.

(12) Issue Transaction Codes (in delta files only)

## Transaction Codes:

### - Database Additions

**A** New Issuer or Issuer/Issue - This code is given to an issuer/issue that is new to the CUSIP System. It does not necessarily mean it is a new issue of stock or bonds going public.

**D** Tentative Add for Issue - When a new bond goes into registration with the SEC, CUSIP will add the new issue to the Master File. In most cases, the coupon rate is not yet available. When the underwriter has determined the rate, a complete record will appear in the delta file with a code of M. If the bond is not offered or registration is withdrawn, an update record with a code of W will appear.

### - Database Changes

**L** Description Correction Not Requiring a New Number - If a change is made in spelling, rate, maturity, etc. for an issuer or issue, the correct description will appear in the delta file with a code of L.

**M** Tentative Add Now Permanent - (Refer to transaction code D). If a bond has been placed on the Master File in a temporary status, there is descriptive information missing from the bond. The update record with the complete information as to Dated Date, Rate or Maturity will have a code of M. There will be no update record to drop the temporary record on the Master File.

### - Database Drops

There are two types of drops used in the Master File. One type is a suspend drop (S) in which the Status is changed. The other type is an immediate drop (W) in which case the record should be handled as a logical drop from the file.

**S** Suspend Drop: Issue Called, Expired, Exchanged, Redeemed

**W** Immediate Drop: Drop of a Temporary Addition - Any new bond issue that was added to the Master File and must be dropped because its registration was withdrawn from the SEC.

(13) Issue Update Date CCYY-MM-DD (in delta files only)

## Issue Attributes file

ISSUER_NUM	VARCHAR2 (6)	NOT NULL, (1)
ISSUE_NUM	VARCHAR2 (2)	NOT NULL, (2)
ALTERNATIVE_MIN_TAX	VARCHAR2 (1),	(3)
BANK_Q	VARCHAR2 (1),	(4)
CALLABLE	VARCHAR2 (1),	(5)
ACTIVITY_DATE	DATE,	(6)
FIRST_COUPON_DATE	DATE,	(7)
INIT_PUB_OFF	VARCHAR2 (1),	(8)
PAYMENT_FREQUENCY	VARCHAR2 (1),	(9)
CURRENCY_CODE	VARCHAR2 (3),	(10)

DOMICILE_CODE	VARCHAR2 (2),	(11)
UNDERWRITER	VARCHAR2 (60),	(12)
US_CFI_CODE	VARCHAR2 (6),	(13)
CLOSING_DATE	DATE,	(14)
TICKER_SYMBOL	VARCHAR2 (10),	(15)
ISO_CFI	VARCHAR2 (6),	(16)
DEPOS_ELIGIBLE	VARCHAR2 (1),	(17)
PRE_REFUND	VARCHAR2 (1),	(18)
REFUNDABLE	VARCHAR2 (1),	(19)
REMARKETED	VARCHAR2 (1),	(20)
SINKING_FUND	VARCHAR2 (1),	(21)
TAXABLE	VARCHAR2 (1),	(22)
FORM	VARCHAR2 (50),	(23)
ENHANCEMENTS	VARCHAR2 (50),	(24)
FUND_DISTRB_POLICY	VARCHAR2 (50),	(25)
FUND_INV_POLICY	VARCHAR2 (50),	(26)
FUND_TYPE	VARCHAR2 (50),	(27)
GUARANTEE	VARCHAR2 (50),	(28)
INCOME_TYPE	VARCHAR2 (50),	(29)
INSURED_BY	VARCHAR2 (50),	(30)
OWNERSHIP_RESTR	VARCHAR2 (50),	(31)
PAYMENT_STATUS	VARCHAR2 (50),	(32)
PREFERRED_TYPE	VARCHAR2 (50),	(33)
PUTABLE	VARCHAR2 (50),	(34)
RATE_TYPE	VARCHAR2 (50),	(35)
REDEMPTION	VARCHAR2 (50),	(36)
SOURCE_DOC	VARCHAR2 (50),	(37)
SPONSORING	VARCHAR2 (50),	(38)
VOTING_RIGHTS	VARCHAR2 (50),	(39)
WARRANT_ASSETS	VARCHAR2 (50),	(40)
WARRANT_STATUS	VARCHAR2 (50),	(41)
WARRANT_TYPE	VARCHAR2 (50),	(42)
WHERE_TRADED	VARCHAR2 (50),	(43)
AUDITOR	VARCHAR2 (60),	(44)
PAYING_AGENT	VARCHAR2 (60),	(45)
TENDER_AGENT	VARCHAR2 (60),	(46)
XFER_AGENT	VARCHAR2 (60),	(47)
BOND_COUNSEL	VARCHAR2 (60),	(48)
FINANCIAL_ADVISOR	VARCHAR2 (60),	(49)
MUNICIPAL_SALE_DATE	DATE	(50)
SALE_TYPE	VARCHAR2 (1)	(51)
OFFERING_AMOUNT	DECIMAL (4,1)	(52)
OFFERING_AMOUNT_CODE	VARCHAR2 (1)	(53)

- (1) CUSIP Issuer Number 000BBB  
0 = Numeric, B = Alpha or Numeric
- (2) CUSIP Issue Number  
BB B = Alpha or Numeric

- (3) Alternative Minimum Tax (Y=Yes, N=No, X=Not Available, Z=Not Applicable)
- (4) Bank Qualified (Y=Yes, N=No, X=Not Available, Z=Not Applicable)
- (5) Callable (Y=Yes, N=No, X=Not Available, Z=Not Applicable)
- (6) Activity Date CCYY-MM-DD.
- (7) First Coupon Date CCYY-MM-DD.
- (8) Initial Public Offering (Y=Yes, N=No, X=Not Available)
- (9) Payment Frequency Codes
  - 1 = Daily
  - 2 = Weekly
  - 3 = Monthly
  - 4 = Quarterly
  - 5 = Semi Annually
  - 6 = Annually
  - 7 = At Maturity
  - 8 = Zero Coupon / Capital Appreciation Bonds
  - Z = Not Applicable
  - = Not Available
- (10) Currency Code (See Exhibit D)
- (11) Domicile Code (See Exhibit D)
- (12) Underwriter
- (13) US CFI Code (See Exhibit A)
- (14) Closing Date (Settlement Date) CCYY-MM-DD
- (15) Ticker Symbol
- (16) ISO CFI Code (Exhibit A)
- (17) Depository Eligible (Y=Yes, N=No, X=Not Available, Z=Not Applicable)
- (18) Pre-Refunded (Y=Yes, N=No, X=Not Available, Z=Not Applicable)
- (19) Refundable (Y=Yes, N=No, X=Not Available, Z=Not Applicable)
- (20) Remarketed (Y=Yes, N=No, X=Not Available, Z=Not Applicable)
- (21) Sinking Fund (Y=Yes, N=No, X=Not Available, Z=Not Applicable)
- (22) Taxable (Y=Yes, N=No, X=Not Available, Z=Not Applicable)
- (23) Form
  - Bearer
  - Bearer/Registered
  - Br Depository Receipt
  - Registered
  - Registered Depository Receipt
  - Private (144A Reg S AI)
  - Private
  - For Funds only:*
  - No Load
  - Front Load
  - Back Load (Deferred)
  - Level Load (Class C Fund Shares)
- (24) Enhancements
  - ACA - American Capital Access
  - ACE Guaranty
  - AMBAC
  - Asset Guaranty

Assured Guaranty Corp  
 Assured Guaranty Municipal Corp  
 Berkshire Hathaway Assurance  
 CAP MAC  
 CIFG Assurance North America  
 CIFG-CDC IXIS Financial Guaranty  
 Connie Lee  
 FGIC  
 FSA  
 Letter of Credit  
 MBIA  
 Municipal Assurance Corp  
 National Public Finance Guarantee Corporation  
 Radian Asset Assurance  
 Syncora Guarantee  
 XL Capital Assurance  
 NOT AVAILABLE  
 NOT APPLICABLE  
 (25) Fund Distribution Policy  
     Income Funds  
     Growth Funds  
     Mixed Funds  
 (26) Fund Investment Policy  
     Capital Appreciation  
     Global  
     Commodities  
     Derivatives  
     Environment  
     Financial Services  
     Growth  
     Precious Metals  
     Health/Biotech  
     International  
     High Yield Tax Bonds  
     Mortgage Backed Bonds  
     Small Co. Growth  
     Mixed-General  
     Natural Resources  
     Municipal Bonds  
     Mid Cap  
     Equity & Income  
     Real Estate  
     Securities  
     Science & Technology  
     Utility  
     Intermed. Tax. Bonds  
     Growth & Income  
     ST Taxable Bonds  
     LT Taxable Bonds  
 (27) Fund Type  
     Closed End  
     Open End  
 (28) Guarantee  
     FCFAC (Farm Credit Financial Assistance Corp)  
     FDIC  
     FFCB  
     FHLBA  
     FHLMC  
     Finan. Corp.  
     FNMA  
     GINNIE MAE

- Government/Tre
- Guaranteed (not govt)
- Junior
- Senior
- Subordinated
- RTC (Resolution Trust Corporation)
- Secured
- SALLY MAE
- Unsecured
- (29) Income Type
  - Fixed Rate
  - Cumulative Fixed Rate
  - Participating Income
  - Cum. Part. Income
  - Adjustable Rate Income
  - Normal Rate Income
  - Auction Rate
- (30) Insured By (Secondarily-Insured Issues)
  - ACA - American Capital Access
  - ACE Guaranty
  - AMBAC
  - Asset Guaranty
  - Assured Guaranty
  - Berkshire Hathaway Assurance
  - CAP MAC
  - CIFG Assurance North America
  - CIFG-CDC IXIS Financial Guaranty
  - Connie Lee
  - FGIC
  - FSA
  - MBIA
  - Municipal Assurance Corp
  - National Public Finance Guarantee Corporation
  - Radian Asset Assurance
  - Syncora Guarantee
  - XL Capital Assurance
  - NOT AVAILABLE
  - NOT APPLICABLE
- (31) Ownership Restrictions
  - Restrictions
  - Free (Unrestricted)
- (32) Payment Status
  - Fully Pd. No Par
  - Fully Pd. PAR Value
  - Partly Paid
  - Nil Paid
- (33) Preferred Type
  - Exchangeable



Extendible	
Redeemable	
Red. Exch Extd	
Red. Ext	
Red. Exch.	
Exch Extd	
Non Red Exchangeable Extd	
(34) Putable	
Mandatory	
Optional	
(35) Rate Type	
Fixed Rate	
Variable Rate	
Step Down	
Step Up	
Increasing Rate	
Payment in Kind	
Split Coupon	
Zero/Discount	
(36) Redemption	
Amortization Plan	
Amortization w/call	
Amortization with Put	
Amortization with Put & Call	
Pre-Refunding	
Refunding	
Fixed Maturity	
Fixed Mat w/Call	
Exchangeable	
Fixed Mat w/Put	
Fixed Mat w/Put/Call	
Perpetual	
Perpetual w/call	
Redemption	
(37) Source Document	
<b>MUNICIPAL SOURCE DOCUMENTS:</b>	<b>STATEMENT</b>
ASSIGNMENT LETTER	PRELIMINARY OFFICIAL STATEMENT
CERTIFICATE	PRIVATE PLACEMENT MEMORANDUM
DEBT SERVICE SCHEDULE	REMARKETING MEMORANDUM
ESCROW AGREEMENT	TERM SHEET
FINAL OFFICIAL STATEMENT	<b>CORPORATE SOURCE DOCUMENTS:</b>
FORM OF BOND	ARTICLES OF INCORPORATION
FORM OF NOTE	ANNUAL STATEMENT
INDENTURE	ASSIGNMENT LETTER [PPN ONLY]
LEGAL OPINION	BALANCE SHEET COVER PAGE
NOTICE OF DEFEASANCE/ADVANCED	BOARD OF DIRECTORS RESOLUTION
REFUNDING	CERTIFICATE
NOTICE OF SALE	CERTIFICATE OF AMENDMENT
PLAN OF REORGANIZATION/DISCLOSURE	CONTRACT

COURT ORDER	N-1A REGISTRATION STATEMENT
CREDIT AGREEMENT	N-2 REGISTRATION STATEMENT
DEPOSIT AGREEMENT	NYSE SUPPLEMENTAL LISTING APPLIC
DISCLOSURE STATEMENT (BANKRUPTCY)	PARTNERSHIP AGREEMENT [PPN]
EXCHANGE OFFER	PLAN OF MERGER
EXTENSION LETTER	PLAN OF REORGANIZATION
15C2-11 (DUE DILIGENCE)	PRELIMINARY OFFERING CIRCULAR
F-1 REGISTRATION STATEMENT	PRELIMINARY OFFERING MEMORANDUM
F-4 REGISTRATION STATEMENT	PRELIMINARY PRIVATE PLACEMENT
F-6 REGISTRATION STATEMENT	MEMORANDUM
FINAL OFFERING CIRCULAR	PRELIMINARY PROSPECTUS
FINAL OFFERING MEMORANDUM	PRESS RELEASE
FINAL PRIVATE PLACEMENT MEMORANDUM	PRICING WIRE
FINAL PROSPECTUS	PROSPECTUS SUPPLEMENT
FORM OF BOND	PROXY STATEMENT
FORM OF NOTE	PURCHASE AGREEMENT
FORM 10	RIGHTS AGREEMENT
FORM 8-A	S-1 REGISTRATION STATEMENT
FORM K-1	S-2 REGISTRATION STATEMENT
INDENTURE	S-3 REGISTRATION STATEMENT
JOINT PROXY/PROSPECTUS	S-4 REGISTRATION STATEMENT
LEASE AGREEMENT	S-6 REGISTRATION STATEMENT
LETTER	S-11 REGISTRATION STATEMENT
LOAN AGREEMENT	SB-2 REGISTRATION STATEMENT
MINUTES OF SHAREHOLDERS MEETING	TERM SHEET
NOTICE OF REDEMPTION	U-7 DISCLOSURE STATEMENT
NOTICE TO SHAREHOLDERS	WARRANT AGREEMENT
N-1 REGISTRATION STATEMENT	
(38) Sponsoring (ADRs)	
SP AMPS	
Un-sponsored	
SP NYS	
Sp Equity	
SP Placement	
(39) Voting Rights	
Voting	
Non Voting	
Restricted Voting	
Enhanced Voting	
Subord. Voting	
(40) Warrant Assets	
Basket	
Currencies	
Stock - Equity	
Commodities	
Debt Interest	
Indices	
Others (Misc)	
(41) Warrant Status	
Call	
Put	
(42) Warrant Type	

Covered	
Naked	
Traditional	
(43) Where Traded	
AIM - LONDON STOCK EXCHANGE	Nasdaq
Alberta Stock Exchange	NASDAQ Global Select Market
Amex (American Stock Exchange)	NEX – Board of TSX Venture Exchange
Amsterdam Stock Exchange	NYSE
Archipelago Exchange	NYSE Alternext US
Australian Stock Exchange	NYSE Amex Equities
BATS Exchange	NYSE Arca
Bermuda Stock Exchange	NYSE MKT
Boston Stock Exchange	Oslo Stock Exchange
Canadian Dealing Network OTC	OTC Bulletin Board
Canadian National Stock Exchange	OTCQX
Cayman Islands Stock Exchange	OTCQB
Channel Islands Stock Exchange	Pacific Stock Exchange
Chicago Board Options Exchange (CBOE)	Paris Stock Exchange
Chicago Board of Trade CBOT	Philadelphia Stock Exchange
Chicago Stock Exchange	Philippine Stock Exchange
Cincinnati Stock Exchange	Pink Sheets
Frankfurt Stock Exchange	PORTAL
Hong Kong Stock Exchange	Singapore Stock Exchange
Irish Stock Exchange	Swiss Exchange
London Stock Exchange	Tokyo Stock Exchange
Luxembourg Stock Exchange	Toronto Stock Exchange
Madrid Stock Exchange	TSX Venture Exchange
Mexican Stock Exchange	Vancouver Stock Exchange
Montreal Stock Exchange	Winnipeg Stock Exchange
MUTUAL FUND OPEN END - NASDAQ	NOT APPLICABLE
	NOT AVAILABLE
(44) Auditor	
(45) Paying Agent	
(46) Tender Agent	
(47) Transfer Agent	
(48) Bond Counsel	
(49) Financial Advisor	
(50) Municipal Sale Date CCYY-MM-DD	
(51) Municipal Sale Type	
C = Competitive	
G = Negotiated	
(52) Offering Amount 9999.9	
(53) Offering Amount Code	
K = Thousands	
M = Millions	
B = Billions	

## Extended Attributes

ISSUER_NUM	VARCHAR2(6) NOT NULL	(1)
ISSUE_NUM	VARCHAR2(2) NOT NULL	(2)
PORTAL_IND	VARCHAR2(1)	(3)
CERTIFICATION_IND	VARCHAR2(1)	(4)
CERTIFICATION_DATE	DATE	(5)
RESERVED_01	VARCHAR2(1)	(6)
RESERVED_02	VARCHAR2(2)	(7)
RESERVED_03	VARCHAR2(1)	(8)
RESERVED_04	VARCHAR2(10)	(9)

- (1) CUSIP Issuer Number Format: 000BBB  
0 = Numeric, B = Alpha or Numeric
- (2) CUSIP Issue Number BB B = Alpha or Numeric
- (3) Portal Indicator
- (4) Certification Indicator  
Null = Not Available  
Y = Issue data content certified by Issuer  
N = Issue data content uncertified by Issuer
- (5) Date Issue was Certified
- (6) Reserved for future use
- (7) Reserved for future use
- (8) Reserved for future use
- (9) Reserved for future use

## CFI Codes Exhibit A

### ISO CFI Codes

<u>Equities Category</u>		<b>Code</b> <b>E</b>
<b>Group:</b>		
Shares		S
Preferred Shares		P
Preference Shares		R
Convertible Shares		C
Preferred Convertible Shares		F
Preference Convertible Shares		V
Units: Unit Trusts/ Mutual Funds/OPCVM/OICVM		U
Others (Miscellaneous)		M
	<b>First Attribute</b>	
Shares: All types	Voting rights:	
	Voting	V
	Non-voting	N
	Restricted Voting	R
	Enhanced Voting	E
Units	Mutual Fund Type	
	Closed-end	C
	Open-end	O
Other	Not Applicable/Undefined	X
	<b>Second Attribute</b>	
Shares: Common/Convertible	Ownership Transfer:	
	Restrictions	T
	Free	U
Shares: Preferred/Preference/ Preferred Convertible/ Preference Convertible	Redemption:	
	Redeemable	R
	Extendible	E
	Redeemable/Extendible	T
Units	Income Distribution policy:	
	Income Funds	I
	Growth Funds	G
	Mixed	M
Other	Not Applicable/Undefined	X
	<b>Third Attribute</b>	
Shares: Common	Payment status:	
	Nil paid	O

	Partly paid	P
	Fully paid	F
Shares: Preferred/Preference/ Preferred Convertible/ Preference Convertible/ Convertible	Type of Income: Fixed Rate Income Cumulative, Fixed Rate Income Participating Income Cumulative Participating Income Adjustable Rate Income Normal Rate income	 F C P Q A N
Units: Unit Trusts/ Mutual Funds/ OPCVM/OICVM	Fund Investment Policy: Real Estate Securities Mixed-general Commodities Derivatives	 R S M C D
Other	Not Applicable/Undefined	X
<b>Fourth Attribute</b>		
All groups	Form: Bearer Registered Bearer/Registered Bearer Depositary Receipt Registered Depositary Receipt (e.g. ADR)	 B R N Z A

## **Debt Instruments Category** **D**

<b>Group:</b>		
Bonds		B
Convertible Bonds		C
Bonds with warrants		W
Medium Term Notes		T
Money Market Instruments		Y
Others (Miscellaneous)		M

<b>First Attribute</b>		
All groups	Type of Interest: Fixed Rate Zero Rate/Discounted Variable	 F Z V

<b>Second Attribute</b>		
All groups	Guarantee: Government/Treasury Guaranteed Secured Unsecured/ Unguaranteed	 T G S U

## **Third Attribute**

All groups	Redemption/Reimbursement:	
	Fixed Maturity	F
	Fixed Maturity w/Call feature	G
	Fixed Maturity w/Put	C
	Fixed Maturity w/Put and Call	D
	Amortization plan	A
	Amortization plan with Call feature	B
	Amortization plan with Put	T
	Amortization plan w/Put and Call	L
	Perpetual	P
	Perpetual w/Call features	Q
	Not Applicable/Undefined	X

#### Fourth Attribute

All groups	Form:	
	Bearer	B
	Registered	R
	Bearer/Registered	N
	Bearer Depository receipt	Z
	Registered Depository receipt	A

### **Entitlements (Rights) Category** **R**

#### Group:

Allotment rights	A
Subscription rights	S
Purchase rights	P
Warrants	W
Others (Miscellaneous)	M

#### First Attribute

Warrants	Underlying assets:	
	Basket	B
	Stock-Equities	S
	Debt	D
	Commodities	T
	Currencies	C
	Indices	I
	Others	M

Allotments, Others	Not Applicable/Undefined	X
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#### Second Attribute

Warrants	Status of underlying issuer	
	Traditional warrants	T
	Naked warrants	N
	Covered warrants	C

Allotment, Subscription, Others	Not defined	X
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#### Third Attribute

Warrants	Type of Warrant	
	Call	C
	Put	P
Allotment, Subscrip, Other	Not defined	X
<b>Fourth Attribute</b>		
All groups	Form	
	Bearer	B
	Registered	R
	Bearer/Registered	N
	Bearer Depositary Receipt	Z
	Registered Depositary receipt	A
<b><u>Options Category</u></b>		<b>O</b>
<b>Group:</b>		
Call options		C
Put options		P
Miscellaneous		M
<b>First Attribute</b>		
Calls, Puts	Type of Scheme	
	American	A
	European	E
Miscellaneous	Undefined	X
<b>Second Attribute</b>		
Calls, Puts	Underlying Assets:	
	Basket	B
	Stock-Equities	S
	Debt	D
	Commodities	T
Other	Undefined	X
<b>Third Attribute</b>		
Calls, Puts	Delivery	
	Physical	P
	Cash	C
Miscellaneous	Undefined	X
<b>Fourth Attribute</b>		
Calls, Puts	Option Terms	
	Standardized	S
	Non-standardized	N
Miscellaneous	Undefined	X
<b><u>Futures Category</u></b>		<b>F</b>
<b>Group:</b>		
Financial Futures		F
Commodities Futures		C
<b>First Attribute</b>		
Financial	Underlying Assets - Financial	
	Basket	B
	Stock-Equities	S



	Debt	D
	Currencies	C
	Indices	I
	Options	O
	Futures	F
	Swaps	W
	Others	M
Commodities	Underlying Assets - Commodities	
	Extraction	E
	Agriculture, etc.	A
	Industrial Products	I
	Services	S
	<b>Second Attribute</b>	
All groups	Delivery	
	Physical	P
	Cash	C
	<b>Third Attribute</b>	
Calls, Puts	Option Terms	
	Standardized	S
	Non-standardized	N
	<b>Fourth Attribute</b>	
All groups	Not defined	X
<b><u>Others (Miscellaneous) Category</u></b>		<b>M</b>
<b>Group:</b>		
Referential Instruments		R
Other Assets		M
	<b>First Attribute</b>	
Referential	Further Groupings - Referential	
	Currencies	C
	Commodities	T
	Interest Rates	R
	Indices	I
Other	Further Groupings - Other Assets	
	Real Estate Deeds	R
	Insurance Policies	I
	Escrow Receipts	E
	Forwards	F
	Precious Metal Receipts	P
	Others	M
	<b>Second Attribute</b>	
All	Undefined	X
	<b>Third Attribute</b>	
All	Undefined	X

All	<b>Fourth Attribute</b> Undefined	X
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## US CFI Codes

<b><u>Equities Category</u></b>	<b>Code</b>
<b>Group:</b>	<b>E</b>
Common Shares	S
Common Shares Series	R
Common Shares Class	L
Common Units (LP)	N
Capital Shares	T
Installment Receipts	I

<b>First Attribute</b>	
Voting Rights	
Voting Rights	V
Non-voting	N
Restricted Vote	R
Enhanced Vote	E
Sub Voting	S

<b>Second Attribute</b>	
Ownership	
Restricted	R
Unrestricted	U

<b>Third Attribute</b>	
Payment Status	
Nil Paid	O
Partly Paid	P
Fully Paid Par Value	V
Fully Paid No Par	N

<b>Fourth Attribute</b>	
Form	
Bearer	B
Registered	R
Bearer / Registered	N
Bearer Depositary Receipt	Z
Reg. Depositary Receipt	A
Private (144A, Reg S, AI)	P

<b>Group:</b>	
Preferred Shares	P
Convertible Shares	C
Conv. Preferred Shares	W
Preference Shares	E
Conv. Preference Shares	V
Depositary Pfd Shares	Y

<b>First Attribute</b>	
Voting Rights	
Voting Rights	V
Non-voting	N

Restricted Vote	R
Enhanced Vote	E
Sub Voting	S

#### Second Attribute

Preferred Type	
Redeemable	R
Exchangeable	E
Extendible	T
Redeemable Exchg Extd	A
Redeemable Extd	B
Redeemable Exchg	C
Exchangeable Extd	L
Non Red Exch Extd	N

#### Third Attribute

Income	
Fixed Rate Income	F
Cumulative Fixed Rate	C
Participating Income	P
Cumulative Part. Income	Q
Adjustable Rate Income	A
Auction Rate	U
Normal Rate Income	N

#### Fourth Attribute

Form	
Bearer	B
Registered	R
Bearer / Registered	N
Bearer Depositary Receipt	Z
Reg. Depositary Receipt	A
Private (144A, Reg S, AI)	P

#### Group:

ADR	A
GDR	G
IDR	D
EDR	U

#### First Attribute

Sponsoring	
Sponsored	S
Unsponsored	U
Sponsored 144A	P
NY Registry Shares	N
Sponsored AMPS	A

#### Second Attribute

Ownership	
Restricted	R
Unrestricted	U

#### Third Attribute

Payment Status	
----------------	--

Nil Paid	O
Partly Paid	P
Fully Paid Par Value	V
Fully Paid No Par	N

#### Fourth Attribute

Form	
Bearer	B
Registered	R
Bearer / Registered	N
Bearer Depositary Receipt	Z
Reg. Depositary Receipt	A
Private (144A, Reg S, AI)	P

#### Group:

Mutual Funds	F
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#### First Attribute

Fund Type	
Closed End	C
Open End	O

#### Second Attribute

Distribution	
Income Funds	I
Growth Funds	G
Mixed Funds	M

#### Third Attribute

Assets	
Real Estate	R
Securities	S
Mixed General	M
Commodities	C
Derivatives	D
Capital Appreciation	A
Growth	Y
Growth & Income	W
Equity Income	Q
Small Company Growth	L
Mid Cap	P
Health/Biotech	H
Natural Resources	N
Environment	E
Science & Technology	T
Utility	U
Financial Services	F
Precious Metals	G
Global	B
International	I
State Taxable Bond	X
Intermediate Tax Bond	V
Long Term Tax Bond	Z
High Yield Tax Bond	J
Mortgage Backed Bond	K
Municipal Bond	O

		<b>Fourth Attribute</b>	
Form			
	Front Load		L
	No Load		O
	Back Load		D
	Level Load		V
	Bearer		B
	Registered		R
	Bearer / Registered		N
	Bearer Depositary Receipt		Z
	Reg. Depositary Receipt		A
	Private (144A, Reg S, AI)		P
<b>Group:</b>			<b>K</b>
ETFs (Exchange Traded Funds)			
		<b>First Attribute</b>	
Fund Type			
	Open End		O
		<b>Second Attribute</b>	
Distribution			
	Income Funds		I
	Growth Funds		G
	Mixed Funds		M
		<b>Third Attribute</b>	
ETF Type			
	Equity		E
	Fixed Income (Debt)		F
	Commodity		C
	Currency		U
	Leveraged		L
	Inverse		I
	Leveraged & Inverse		B
	Synthetic		S
		<b>Fourth Attribute</b>	
Form			
	No Load		O
<b><u>Package Units</u></b>			<b>U</b>
<b>Group:</b>			
Shares & Warrants			W
Shares & Rights			R
Shares & Preferred			P
Shares & Bonds			B
Shares & Bond & Warrant			T
Others			M
		<b>First Attribute</b>	
	Undefined		X
		<b>Second Attribute</b>	

Ownership	
Restricted	R
Unrestricted	U
<b>Third Attribute</b>	
Undefined	X
<b>Fourth Attribute</b>	
Form	
Bearer	B
Registered	R
Bearer / Registered	N
Bearer Depositary Receipt	Z
Reg. Depositary Receipt	A
Private (144A, Reg S, AI)	P
<b><u>Other</u></b>	<b>M</b>
<b><u>Debt</u></b>	<b>D</b>
<b>Group:</b>	
Bond	B
Convertible Bond	C
Bond with Warrants	W
Debenture	D
Note	N
<b><u>Medium Term Note</u></b>	<b>W</b>
<b>Group:</b>	
Medium Term Note	N
<b><u>Mortgage Backed Sec</u></b>	<b>B</b>
<b>Group:</b>	
Mtg Pass Thru Ctf	P
Coll Mtg Obligation	O
Remic	T
<b><u>Asset Backed</u></b>	<b>A</b>
<b>Group:</b>	
Automobile Loan	A
Credit Card Receivable	V
Home Equity Loan	H
Student Loan	S
Asset Backed Sec/Ctf	B
<b><u>Treasury</u></b>	<b>T</b>
<b>Group:</b>	
Bill	L
Note	N
Bond	B
Strip	S
<b><u>Municipal</u></b>	<b>M</b>
<b>Group:</b>	

General Obligation Bond	G
Revenue Bond	F
TAN	J
Municipal Strips	S
RAN	U
BAN	Y
VRDO	Z
Commercial Paper	C
Antic Ctf Indebtedness	I

### **Money Market**

#### **Group:**

Bankers Acceptance	K
Commercial Paper	E
REPOs	R
Institutional CD	D
Agency Discount Notes	A
Retail CDs MMI	T

### **Annuities**

#### **Group:**

Others	M
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#### **First Attribute**

Type of Interest	
Fixed Rate	F
Zero / Discount	Z
Variable	V
Payment in Kind	P
Step Up	U
Step Down	D
Increasing Rate	I
Split Coupon	S

#### **Second Attribute**

Guarantee	
Government/Treasury	T
Guaranteed (not govt)	G
Secured	S
Unsecured	U
FDIC	D
FFCB	C
Federal Agricultural Mortgage Corp	K
Freddie Mac	H
Fannie Mae	N
FCFAC	A
FHLB	L
Financing Corp.	F
RTC	R
Sallie Mae	M
Ginnie Mae	O
Inter-American Development Bank	P
Int'l Bank for Reconstruction & Development	W
Int'l Finance Corp	Q
Tennessee Valley Authority	V

Junior	J
Senior	E
Subordinated	B

#### Third Attribute

Redemption	
Fixed Maturity	F
Fixed Maturity with Call	G
Fixed Maturity with Put	K
Fxd Mat with Put/Call	L
Amortization Plan	A
Amortization with Call	B
Perpetual	P
Perpetual with Call	Q
Redemption	R
Refunding	E
Pre-refunding	C
Exchangeable	H
Amortization with Put	T
Fixed Maturity with Put/Call	D
Not Applicable	X

#### Fourth Attribute

Form	
Bearer	B
Registered	R
Bearer / Registered	N
Bearer Depositary Receipt	Z
Reg. Depositary Receipt	A
Private (144A, Reg S, AI)	P

### **Rights**

#### **Group:**

Allotment Rights (bonus)	A
Subscription Rights	S
Prescription Rights	R
Purchase Rights	P

#### First Attribute

Undefined	X
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#### Second Attribute

Undefined	X
-----------	---

#### Third Attribute

Undefined	X
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#### Fourth Attribute

Form	
Bearer	B
Registered	R
Bearer / Registered	N
Bearer Depositary Receipt	Z
Reg. Depositary Receipt	A
Private (144A)	P



**Group:**  
Warrants

W

**First Attribute**

Basket	B
Stock Equities	S
Debt/Interest	D
Commodities	T
Currencies	C
Indices	I
Others	M

**Second Attribute**

Type	
Traditional Warrants	T
Naked Warrants	N
Covered Warrants	C

**Third Attribute**

Call	C
Put	P

**Fourth Attribute**

Form	
Bearer	B
Registered	R
Bearer / Registered	N
Bearer Depositary Receipt	Z
Reg. Depositary Receipt	A
Private (144A, Reg S, AI)	P

**Group:**  
Others

M

Not defined	X
-------------	---

**Options**

**O**

**Group:**  
Call Options  
Put Options

C

P

**First Attribute**

Type	
American	A
European	E

**Second Attribute**

Underlying Asset	
Basket	B
Stock Equities	S
Debt / Interest	D
Commodities	T
Currencies	C
Indices	I
Options	O

	Futures	F
	Swaps	W
	Others	M
	<b>Third Attribute</b>	
	Delivery	
	Physical	P
	Cash	C
	<b>Fourth Attribute</b>	
	Standardized	S
	Non-Standardized	N
<b>Group:</b>		
Others		M
	Not defined	X

**Futures**  
**Group:**  
Financial Futures

		<b>F</b>
		F
	<b>First Attribute</b>	
	Underlying Asset	
	Basket	B
	Stock Equities	S
	Debt / Interest	D
	Commodities	T
	Currencies	C
	Indices	I
	Options	O
	Futures	F
	Swaps	W
	Others	M
	<b>Second Attribute</b>	
	Delivery	
	Physical	P
	Cash	C
	<b>Third Attribute</b>	
	Standardized	S
	Non-Standardized	N
	<b>Fourth Attribute</b>	
	Undefined	X
<b>Group:</b>		
Commodities Futures		C

	<b>First Attribute</b>	
	Underlying Asset	
	Extraction Resources	E
	Agriculture/Forestry	A
	Industrial Products	I
	Services	S
	<b>Second Attribute</b>	

	Delivery	
	Physical	P
	Cash	C
	<b>Third Attribute</b>	
	Standardized	S
	Non-Standardized	N
	<b>Fourth Attribute</b>	
	Undefined	X
<b><u>Others</u></b>		<b>M</b>
<b>Group:</b>		
Referential Instruments		R
	<b>First Attribute</b>	
	Currencies	C
	Commodities	T
	Interest Rates	R
	Indices	I
	<b>Second Attribute</b>	
	Undefined	X
	<b>Third Attribute</b>	
	Undefined	X
	<b>Fourth Attribute</b>	
	Undefined	X
<b>Group:</b>		
Other Assets		M
	<b>First Attribute</b>	
	Real Estate Deeds	R
	Insurance Policies	I
	Escrow Receipts	E
	Forwards	F
	Precious Metals Receipts	P
	Others	M
	<b>Second Attribute</b>	
	Undefined	X
	<b>Third Attribute</b>	
	Undefined	X
	<b>Fourth Attribute</b>	
	Undefined	X

Note: The letter 'X' in any position of a CFI Code indicates the information is not available or undefined for the respective data element.

## CUSIP Abbreviations (for Issuer and Issue Descriptions)

## Exhibit B

\$	DOLLAR	CENT	CENTRAL
%	PERCENT	CENTY	CENTURY
&	AND	CHEM	CHEMICAL
ACC	ACCIDENT	CIG	CIGARETTE
ACCEP	ACCEPTANCE	CL	CLASS
ADJ	ADJUSTED	CMNTY	COMMUNITY
ADJ	ADJUSTMENT	CNTY	COUNTY
ADMIN	ADMINISTRATION	CO	COMPANY
ADR	AMERICAN DEPOSITORY RECEIPTS	COLL	COLLATERAL
AGRIC	AGRICULTURAL	COLO	COLORADO
AGY	AGENCY	COM	COMMON
AIRL	AIRLINE	COML	COMMERCIAL
ALA	ALABAMA	COMM	COMMERCE
ALTA	ALBERTA	COMMN	COMMISSION
ALUM	ALUMINUM	COMMR	COMMISSIONER
AMAL	AMALGAMATED	COMWLTH	COMMONWEALTH
AMER	AMERICA	CONN	CONNECTICUT
AMERN	AMERICAN	CONSLDTN	CONSOLIDATION
AMORT	AMORTIZATION	CONSTR	CONSTRUCTION
ANTIC	ANTICIPATION	CONSV	CONSERVATION
APT	APARTMENT	CONTL	CONTINENTAL
ARIZ	ARIZONA	CONV	CONVERTIBLE
ARK	ARKANSAS	COOP	COOPERATIVE
ARPT	AIRPORT	CORP	CORPORATION
ASNTD	ASSENTED	CPN	COUPON
ASSD	ASSOCIATED	CR	CREDIT
ASSMT	ASSESSMENT	CSWY	CAUSEWAY
ASSN	ASSOCIATION	CT	COURT
ASSOC	ASSOCIATES	CTF	CERTIFICATE
ASSUR	ASSURED	CTL	CONTROL
ASSURN	ASSURANCE	CTR	CENTER
ATT	ATTACHED	CTRY	COUNTRY
AUD	AUDITORIUM	CTZN	CITIZEN
AUTH	AUTHORITY	CUM	CUMULATIVE
AUTHZ	AUTHORIZED	D C	DISTRICT OF COLUMBIA
AVE	AVENUE	DEB	DEBENTURE
AWY	AIRWAY	DEFD	DEFERRED
B C	BRITISH COLUMBIA	DEL	DELAWARE
BD	BOND	DEP	DEPOSIT
BEN	BENEFICIAL	DEPT	DEPARTMENT
BENEV	BENEVOLENT	DEV	DEVELOPMENT
BK	BANK	DISC	DISCOUNT
BKG	BANKING	DISP	DISPOSAL
BLDG	BUILDING	DIST	DISTRICT
BLDR	BUILDER	DISTR	DISTRIBUTION
BLVD	BOULEVARD	DISTRG	DISTRIBUTING
BORO	BOROUGH	DISTRS	DISTRIBUTORS
BR	BEARER	DIV	DIVISION
BRD	BOARD	DIVID	DIVIDEND
BRDG	BRIDGE	DLR	DOLLAR
BRH	BRANCH	DORM	DORMITORY
BRIT	BRITISH	DRAIN	DRAINAGE
BRITN	BRITAIN	DTD	DATED
BROS	BROTHERS	EASTN	EASTERN
BUR	BUREAU	ED	EDUCATION
C Z	CANAL ZONE	EDL	EDUCATIONAL
CALIF	CALIFORNIA	ELEC	ELECTRIC
CALL	CALLABLE	ELECTR	ELECTRONIC
CAP	CAPITAL	ELEM	ELEMENTARY
CAS	CASUALTY	ELIM	ELIMINATION
CDA	CANADA	ENG	ENGLAND
CDN	CANADIAN	ENGR	ENGINEERING
CEM	CEMENT	ENTMT	ENTERTAINMENT

EQUIP	EQUIPMENT	IS	ISLAND
ETC	ET CETERA	JCT	JUNCTION
EXHIB	EXHIBITION	JR	JUNIOR
EXMP	EXEMPTED	JT	JOINT
EXP	EXPIRE	KANS	KANSAS
EXPL	EXPLORATION	KY	KENTUCKY
EXPT	EXPORT	LA	LOUISIANA
EXPWY	EXPRESSWAY	LAB	LABORATORY
EXTD	EXTENDED	LD	LAND
EXTL	EXTERNAL	LIBR	LIBRARY
EXTN	EXTENSION	LIQ	LIQUIDATION
FAC	FACILITY	LMBR	LUMBER
FD	FUND	LN	LOAN
FDG	FUNDING	LOC	LOCAL
FDRY	FOUNDRY	LT	LIGHT
FED	FEDERAL	LTD	LIMITED
FEDN	FEDERATION	LTG	LIGHTING
FEDT	FEDERATED	MACH	MACHINE
FGHT	FREIGHT	MACHY	MACHINERY
FGN	FOREIGN	MAN	MANITOBA
FID	FIDELITY	MASS	MASSACHUSETTS
FIN	FINANCE	MAT	MATURITY
FING	FINANCING	MATL	MATERIAL
FINL	FINANCIAL	MD	MARYLAND
FLA	FLORIDA	ME	MAINE
FMR	FARMER	MED	MEDICAL
FNDTN	FOUNDATION	MEM	MEMORIAL
FR	FRACTIONAL	MET	METROPOLITAN
FST	FOREST	MGMT	MANAGEMENT
FT	FORT	MICH	MICHIGAN
GA	GEORGIA	MINN	MINNESOTA
GEN	GENERAL	MISS	MISSISSIPPI
GOVT	GOVERNMENT	MLG	MILLING
GRNT	GRANT	MLS	MILLS
GTD	GUARANTEED	MNG	MINING
GTEE	GUARANTEE	MO	MISSOURI
GTR	GREATER	MONT	MONTANA
GTY	GUARANTY	MT	MOUNT
GYM	GYMNASIUM	MTG	MORTGAGE
HBR	HARBOR	MTN	MOUNTAIN
HLDG	HOLDING	MTR	MOTOR
HOSP	HOSPITAL	MUN	MUNICIPAL
HSG	HOUSING	MUT	MUTUAL
HWY	HIGHWAY	N B	NEW BRUNSWICK
ILL	ILLINOIS	N C	NORTH CAROLINA
ILLUM	ILLUMINATING	N D	NORTH DAKOTA
IMPT	IMPROVEMENT	N H	NEW HAMPSHIRE
INC	INCORPORATE	N J	NEW JERSEY
INC	INCORPORATED	N MEX	NEW MEXICO
INCIN	INCINERATOR	N S	NOVA SCOTIA
INCL	INCLUSIVE	N Y	NEW YORK
IND	INDIANA	NAT	NATURAL
IND	INDUSTRY	NATL	NATIONAL
INDBT	INDEBTEDNESS	NAV	NAVIGATION
INDENT	INDENTURE	NEB	NEBRASKA
INDL	INDUSTRIAL	NETH	NETHERLANDS
INDPT	INDEPENDENT	NEV	NEVADA
INDTY	INDEMNITY	NFLD	NEWFOUNDLAND
INS	INSURANCE	NO	NUMBER
INSD	INSURED	NORTH EASTN	NORTH EASTERN
INST	INSTITUTE	NORTH WESTN	NORTH WESTERN
INSTL	INSTITUTIONAL	NORTHEASTN	NORTHEASTERN
INSTN	INSTITUTION	NORTHN	NORTHERN
INSTR	INSTRUMENT	NORTHWESTN	NORTHWESTERN
INSTRN	INSTRUCTION	NT	NOTE
INT	INTEREST	OBLIG	OBLIGATION
INTER	INTERMEDIATE	OKLA	OKLAHOMA
INTL	INTERNATIONAL	ONT	ONTARIO
INTST	INTERSTATE	OPER	OPERATING
INV	INVESTOR	OPT	OPTION
INVT	INVESTMENT	OPTL	OPTIONAL
IRR	IRRIGATION	ORD	ORDINARY

ORE	OREGON	REV	REVENUE
ORIG	ORIGINAL	RIV	RIVER
P R	PUERTO RICO	RLTY	REALTY
PA	PENNSYLVANIA	RR	RAILROAD
PAC	PACIFIC	RT	RIGHT
PAR	PAR VALUE	RT	ROUTE
PART	PARTICIPATING	RTY	ROYALTY
PARTN	PARTICIPATION	RUBR	RUBBER
PAV	PAVING	RY	RAILWAY
PAY	PAYABLE	S C	SOUTH CAROLINA
PERM	PERMANENT	S D	SOUTH DAKOTA
PERP	PERPETUAL	SAN	SANITARY
PERS	PERSONAL	SANTN	SANITATION
PETE	PETROLEUM	SASK	SASKATCHEWAN
PFD	PREFERRED	SCH	SCHOOL
PK	PARK	SEC	SECURITY
PKG	PARKING	SECD	SECURED
PKWY	PARKWAY	SECT	SECTION
PL	PLACE	SER	SERIES
PLG	PLEDGE	SEW	SEWAGE
PLGD	PLAYGROUND	SF	SINKING FUND
PLT	PLANT	SH	SHARE
PMT	PAYMENT	SMLT	SMELTING
POL	POLICY	SOC	SOCIETY
PPTY	PROPERTY	SOUTH EASTN	SOUTH EASTERN
PR	PRIOR	SOUTH WESTN	SOUTH WESTERN
PREF	PREFERENCE	SOUTHEASTN	SOUTHEASTERN
PRELIM	PRELIMINARY	SOUTHN	SOUTHERN
PREM	PREMIUM	SOUTHWESTN	SOUTHWESTERN
PRIM	PRIMARY	SPL	SPECIAL
PRIN	PRINCIPAL	SR	SENIOR
PRIV	PRIVILEGE	SS	STEAMSHIP
PROD	PRODUCT	ST	SAINT
PRODTN	PRODUCTION	ST	STATE
PROJ	PROJECT	STA	STATION
PROM	PROMISSORY	STAD	STADIUM
PROT	PROTECTIVE	STAT	STATUTORY
PROTN	PROTECTION	STD	STANDARD
PROV	PROVINCE	STK	STOCK
PRTG	PRINTING	STKYD	STOCKYARD
PUB	PUBLIC	STL	STEEL
PUBG	PUBLISHING	STPD	STAMPED
PUBN	PUBLICATION	STR	STREET
PUR	PURCHASE	SUB	SUBORDINATED
PURP	PURPOSE	SUBDIV	SUBDIVISION
PWR	POWER	SUBN	SUBURBAN
QUE	QUEBEC	SUBS	SUBSCRIPTION
R I	RHODE ISLAND	SUBT	SUBSTITUTE
RCPT	RECEIPT	SURP	SURPLUS
RD	ROAD	SVC	SERVICE
REC	RECREATION	SVGS	SAVINGS
RECON	RECONSTRUCTION	SWITZ	SWITZERLAND
RED	REDEEMABLE	SWR	SEWER
REDEV	REDEVELOPMENT	SYND	SYNDICATE
REF	REFUNDING	SYS	SYSTEM
REFNG	REFINING	TEL	TELEPHONE
REFRIG	REFRIGERATION	TELEG	TELEGRAPH
REG	REGISTERED	TEMP	TEMPORARY
REGL	REGIONAL	TENN	TENNESSEE
REGR	REGULAR	TER	TERRACE
REGT	REGENTS	TERM	TERMINAL
REINS	REINSURANCE	TERR	TERRITORY
RENT	RENTAL	TEX	TEXAS
REORG	REORGANIZED	THORO	THOROUGHFARE
REORGN	REORGANIZATION	THRU	THROUGH
REP	REPUBLIC	TOB	TOBACCO
REPST	REPRESENT	TPK	TURNPIKE
REPSTD	REPRESENTED	TR	TRUST
REPSTG	REPRESENTING	TRAN	TRANSIT
RES	RESOURCES	TRANSN	TRANSPORTATION
RESH	RESEARCH	TRCNTNTL	TRANSCONTINENTAL
RESV	RESERVE	TREAS	TREASURY

TREASR	TREASURER	VIC	VICINITY
TUIT	TUITION	VLG	VILLAGE
TUNL	TUNNEL	VOL	VOLUNTARY
TWP	TOWNSHIP	VT	VERMONT
TWY	THRUWAY	VTG	VOTING
TWY	TOLLWAY	VY	VALLEY
U A R	UNITED ARAB REPUBLIC	W VA	WEST VIRGINIA
U K	UNITED KINGDOM	WASH	WASHINGTON
U S	UNITED STATES	WESTN	WESTERN
UN	UNION	WHSE	WAREHOUSE
UNI	UNIFIED	WHSL	WHOLESALE
UNIV	UNIVERSITY	WHSLR	WHOLESALE
UNVL	UNIVERSAL	WIS	WISCONSIN
UTD	UNITED	WK	WORK
UTIL	UTILITY	WT	WARRANTS
V I	VIRGIN ISLANDS	WTR	WATER
VA	VIRGINIA	WTRWKS	WATERWORKS
VAR	VARIOUS	WYO	WYOMING
VEH	VEHICLE	YD	YARD
VET	VETERAN	YR	YEAR

## CUSIP System Exhibit C

### CUSIP GLOBAL SERVICES: MISSION STATEMENT

CUSIP Global Services, operated by Standard & Poor's for the American Bankers Association, exists for the primary purpose of uniquely identifying issuers and issues of securities and financial instruments within a standard framework, and disseminating this data to the financial marketplace via various media. CUSIP numbers and standardized descriptions are used by virtually all sectors of the financial industry, and are critical for the accurate and efficient clearance and settlement of securities as well as back-office processing.

CUSIP Global Services seeks to assign unique numbers and standardized descriptions in a timely and accurate manner, using its best efforts to use primary or reliable sources of information. However, because of the possibility of human or mechanical error by securities issuers, CUSIP's sources, Standard & Poor's or others, neither Standard & Poor's nor the American Bankers Association guarantees the accuracy, adequacy or completeness of any information, and Standard & Poor's and the American Bankers Association are not responsible for any errors or omissions or for the results obtained from use of such information.

### COPYRIGHT

Subscribers acknowledge that the Service to be provided under a CUSIP Agreement contains information obtained, selected, arranged and published by Standard & Poor's (S&P), under authority from the American Bankers Association, and according to methods and procedures developed and used by S&P, all at the expenditure of substantial amounts of work, time and money. Subscriber agrees to protect the proprietary and copyright position of S&P, and of the American Bankers Association, during the existence, and after the termination, of this Agreement. Subscriber agrees that without S&P's prior written consent, Subscriber shall not transfer or sell such information or copies thereof, or extracts therefrom, or summaries thereof, to any other person or organization, or permit any other person or organization to use or distribute such information. Subscriber represents and agrees it shall not publish or make distribution copies of, or distribute, any or all of the information provided Subscriber hereunder in any form, provided, however, that this Agreement shall not be deemed to prohibit the use by Subscriber of CUSIP uniform descriptions and CUSIP numbers in the normal internal processing of security transactions of business of Subscriber.

### BACKGROUND TO THE DEVELOPMENT OF THE CUSIP NUMBERING SYSTEM

In 1962, after many informal discussions with members of the financial community, the New York Clearing House Association established a Securities Procedures Committee to study the question of developing a standard method of identifying securities. This Committee concluded that a uniform securities identification system was feasible and timely and—because of the magnitude of the problems to be solved and their far-reaching implications—the development of the system should involve the cooperation and support of the entire financial community.

The Clearing House approached The American Bankers Association's Department of Automation to develop the system. In July 1964, the ABA's Committee on Uniform Security Identification Procedures (CUSIP) was created under the chairmanship of John L. Gibbons, Chairman of the Trust Committee of Chemical Bank New York Trust Company. The main goals of the CUSIP Committee were to develop specifications for a uniform security identification system, for devising a format for imprinting the identification number on the certificate in man/machine readable type font, and to establish an agency to administer the identification system according to specifications.

The CUSIP Committee appointed three subcommittees: The Technical Subcommittee to develop specifications, and Legal and Agency Subcommittees to implement the system.

#### *Development of the CUSIP Number*

In developing specifications for the numbering system, the CUSIP Technical Subcommittee found two needs: 1) that the number should contain as few characters as possible, and 2) that it should be linked to an alphabetic sequence of issuer names. Also, the number should be capable of meeting future as well as present operating requirements; that it must be adaptable to the internal systems of all users, to communications systems, to automated document reading, etc.; and that the structure of the system should allow each user to assign numbers to securities or other assets not covered by the CUSIP System.

In January 1967, the A.B.A. announced the development of a CUSIP numbering system which met as closely as possible these criteria. This system is explained in detail in this Introduction. Basically, the CUSIP number consists of nine characters, the first six of which uniquely identify the issuer and have been assigned to issuers in alphabetic sequence, and two other characters (alphabetic or numeric) which identify the issue. The ninth digit is the check digit.

### WHO ENDORSES THE CUSIP NUMBERING SYSTEM?

The CUSIP numbering system has been endorsed by all major segments of the financial community including: American Bankers Association



American Stock Exchange  
Bond Market Association  
Canadian Depository for Securities Ltd.  
Depository Trust & Clearing Corporation  
Midwest Stock Exchange  
Government Finance Officers Association of the U.S. & Canada  
Municipal Securities Rulemaking Board  
National Association of Securities Dealers  
National Association of Variable Annuities  
New York Stock Exchange  
Philadelphia Depository Trust Company  
Philadelphia Stock Exchange  
Securities and Exchange Commission  
Securities Industry Association

#### WHO CONTROLS THE CUSIP NUMBERING SYSTEM?

The operation of the CUSIP numbering system is overseen by the CUSIP Board of Trustees. Through the work of the CUSIP Legal and Agency Subcommittees, the CUSIP service functions were outlined and Standard & Poor's was awarded the contract to function as the CUSIP Service Bureau, the operational arm of the system, which is responsible for, among other functions, the compilation and publication of the CUSIP Directory.

#### WHAT SECURITIES ARE COVERED BY THE CUSIP NUMBERING SYSTEM?

General interest is the primary consideration in determining what securities are covered by the CUSIP identification system, provided appropriate documentation is supplied to CUSIP Global Services in requesting the assignment of a CUSIP number.

#### ADDITIONAL CUSIP COVERAGE

##### *Canadian Issues*

CUSIP numbers are assigned by CUSIP Global Services to securities listed on Canadian Exchanges and other securities as may be deemed of general interest by the CUSIP Agency. The Canadian Agent for Standard & Poor's is the Canadian Depository for Securities Limited (CDS). All applications by Canadian issuers for a CUSIP number must be made through CDS. The following is the prescribed procedure to ensure that the CUSIP is issued expeditiously:

A request in letter form should be sent to the attention of:  
The Canadian Depository for Securities Limited  
85 Richmond Street West  
Toronto, Canada M5H 2C9  
(416) 365-3552

The request should contain the following information:

Name of the Company  
Head office and registered office address of the company  
Law and date of incorporation  
Authorized and issue capital for all classes authorized  
Description of security for which the number is being requested  
Nature and description of the offering to be made  
For name changes, provide both the old and new names  
Exchange(s) Issue is intended to be listed on

The following documentation, where applicable, in draft form, must be included with the request:

Preliminary Prospectus  
Rights Offering Circular  
Information Circular  
Statement of Material Facts  
Articles of Amendments in the case of reclassifications, reorganizations, or name changes

Final copies of the above documentation, where applicable, must be filed with CDS when available. Processing of the request will not be delayed pending receipt of the final copy.

Payment for service is in Canadian dollars, payable to the Canadian Depository for Securities Limited.

#### ***TBA Securities***

TBAs are futures contracts on mortgage-backed pools. Working with the MBSCC, CUSIP Global Services developed a specialized numbering scheme for TBA (To Be Announced)) mortgage-backed securities. TBA CUSIPs incorporate, within the number itself, a security's mortgage type (Ginnie Mae, Fannie Mae, Freddie Mac), coupon, maturity and settlement month.

TBA Algorithm:

Position 1-2      Product Code (e.g. Single Family Mortgage, Balloon, etc.)      Position 7      Maturity

Position 3	Type of Mortgage (Ginnie Mae, Fannie Mae, Freddie Mac)	Position 8	Settlement Month
Position 4-6	Coupon	Position 9	Check Digit

### *Private Placements*

The National Association of Insurance Commissioners (NAIC) in October 1988 mandated the use by insurers of a uniform private placement number (PPN) to identify such investments in their annual statements filed with State Regulatory Authorities. CUSIP Global Services was selected by the NAIC to create, assign and administer the PPN system primarily for the Insurance Industry.

CUSIP Global Services  
55 Water Street  
New York, NY 10041  
Attn: PPN Department

For more information, contact:

CUSIP Global Services - Customer Service Department at (212) 438-6500

CUSIP Global Services may, from time to time, review this list and add or delete as is deemed appropriate. Although the foregoing describes those items included in the CUSIP System, subscribers may be interested to know that the following items, because of their short life or special status are not normally assigned CUSIP numbers: CUSIP numbers have not been assigned to Fractional Shares and small local over-the-counter issues. In addition, no distinction is made between shares trading when issued and regular way (exception where redemption of certificates is required).

### *International Issues*

For securities actively traded on an international basis which are either underwritten (debt issues) or domiciled (equities) outside the United States and Canada, the security will be identified by a CINS (CUSIP International Numbering System) identifier. This number was developed in 1988 in response to the North American securities industry's need for a 9-character identifier of international securities.

CINS numbers employ the same Issuer (6 character)/Issue (2 character & check digit) concept espoused by the CUSIP Numbering System. It is important to note that the first position of a CINS code is always represented by an alpha character, signifying the Issuer's country code (domicile) or geographic region:

A = Austria	E = Spain	J = Japan	N = Netherlands	S = South Africa	W = Sweden
B = Belgium	F = France	K = Denmark	P = South America	T = Italy	X = Europe—Other
C = Canada	G = United Kingdom	L = Luxembourg	Q = Australia	U = United States	Y = Asia
D = Germany	H = Switzerland	M = Mid-East	R = Norway	V = Africa—Other	

## **THE CUSIP NUMBERING SYSTEM**

The CUSIP number consists of nine characters: a base number of six characters known as the issuer number, the 4th, 5th and/or 6th position of which may be alpha or numeric and a two character suffix (either numeric or alphabetic or both) known as the issue number. The ninth character is a check digit which is described later.

### **Issuer Number**

A single alphabetical file of corporate, municipal, and government issuers has been developed, and an issuer number of six characters has been assigned to each in alphabetical sequence. One number will be assigned to an issuer, except in those few cases where the issue numbers are not sufficient to accommodate all outstanding issues with their various rates and maturities, such as U. S. Governments and certain municipalities or states. In such instances, one or more additional issuer numbers will be assigned.

*Gapping Factors:* Gapping factors have been incorporated throughout the numbering system to allow for future file expansion; these are described more fully below.

*Provision for Overflow:* Issuer numbers (900 to 989 in each group of 1,000 numbers) have been reserved for overflow. These overflow numbers will be assigned in ascending sequence to any new issuer that cannot be accommodated at the proper alphabetical position in the preceding group of issuer numbers. Such names are always in a positively identifiable position as the number assigned will contain a 9 in the hundreds position.

*Issuer Numbers Reserved for Internal Use:* Issuer numbers (990 to 999 and 99A to 99Z in each group of 1,000 numbers) have also been reserved for the user's own purpose. This permits a user to assign an issuer number to any issuer which might be relevant to his holdings but which does not qualify for coverage under the CUSIP numbering system. Other issuer numbers (990000 to 999999 and 99000A to 99999Z) are also reserved for the user so that they may be assigned to non-security assets or for other internal operating purposes. Thus, with the addition to at least two numeric digits in the issue number field, a minimum of three million numbers is available to the user for numbering internal miscellaneous assets.

The alphabetic character Z in the 5th and 6th position has been reserved for use by the Canadian Depository for Securities.

The following chart illustrates the assignment of CUSIP issuer numbers.

#### ILLUSTRATION OF ASSIGNMENT OF CUSIP ISSUER NUMBERS

	Issuer Number		
	000000		
	000001		
Not Assignable	000002		
1st Issuer Number Assigned	000003		
2nd Issuer Number Assigned	000004		
3rd Issuer Number Assigned	000020		
etc.			
112th Issuer Number Assigned	000892		
	000900		
Reserved for Overflow	to		
	000989		
	000990		
Reserved for User's Internal Use	to	and	00099A to 00099Z
113th Issuer Number Assigned	001000		
114th Issuer Number Assigned	001008		

#### **The Issue Number**

The issue number uniquely identifies each individual issue of an issuer. (Each individual rate and maturity is considered a separate issue for numbering purposes.) The issue number consists of two numeric characters when assigned to equity securities and two alphabetic characters—or one numeric and one alphabetic character—when assigned to fixed income securities (this permits the user to differentiate between issues in the two groups).

Issue numbers are assigned in sequence as each issue is originated. However, in the setting up of the CUSIP numbering system and in the assignment of numbers to issues then in existence, numbers were assigned on the basis of rate and maturity and no consideration was given to the original date of issue.

**Issue Numbers for Equity Securities:** The first issue number for an issuer's equity securities is 10 (blanks in the issue number position indicate this is an issuer; in some cases only an issuer number has been assigned—as additional information is gathered, it will be added to the CUSIP file). The unit position of the equity number is used to identify rights, warrants and so on and is assigned on an as-available basis. When there are insufficient tens positions available for all individual issues, the necessary additional numbers are found through the use of the first open two-position digit in reverse sequence starting with 88 and assigned in descending order. (see illustration below) Issue numbers 00-09 are reserved for future use.

*Options:* Issue number 01 has been designated to identify options for an issuer.

*Overflow Linkage:* Issue Number 89 will be reserved for overflow linkage and will not be assigned to a specific issue.

**Issue Numbers for Fixed Income Securities:** The issue number assigned to an issuer's fixed income securities may consist of two alphabetic characters (AA etc.), one alphabetic character followed by one digit (A2 etc.), or one digit followed by one alphabetic character (2A etc.), assigned in that order. A separate issue number is assigned to each rate and/or maturity for each issue of bonds—thus a serial bond having 40 different maturities is assigned 40 separate issue numbers—but general obligations of a municipality having the same issue date, rate and maturity are normally assigned the same number regardless of purpose. The alphabetic letter I and numeric 1 as well as the alphabetic O and numeric zero are not used in the assignment of issue numbers to fixed income securities.

*Overflow Linkage:* Issue Number 9Z will be reserved for overflow linkage and will not be assigned to a specific use.

**Issue Numbers Reserved for Internal Use:** Issue Numbers 90 through 99 in the equity group, and 9A through 9Y in the fixed income group, are reserved for the user specifically for assignment to those issues of an eligible issuer where no CUSIP issue number has been assigned.

## ILLUSTRATION OF THE ASSIGNMENT OF CUSIP ISSUE NUMBERS

	Issuer Number	Issue Number
ABC RAILROAD CORP	003761	
Equity Issues		
Com		10
RT		11
PFD 5%		20
PFD 3.75%		30
PFD 1st Ser 6%.		40
PFD 2nd Ser 6%		50
CL A		60
PFD Ser A Conv 5%		70
PFD Ser B Conv 5%		80
PFD \$3.50		88
PFD 7.24%		87
Fixed Income Issues		
1st Cons Mtg 4% 10/01/1999 AA		
Sub Income Deb 5.25% 11/15/2000		AB
Sub Deb Conv 4.75% 06/01 /2005		AC
Equip Tr Ser 70 7.75% 08/01 /2008		AD
Equip Tr Ser 72 7.00% 11/01/2010		AE

### CHECK DIGIT

In data transmission, when accuracy of the number may represent the only means of identification, the use of a check digit becomes mandatory as it provides the means of mathematically determining the accuracy of the whole number transmitted. For this reason it is necessary to use the full nine digits of the CUSIP code.

A check digit based on the Modulus 10 Double Add Double technique will be assigned to each CUSIP security number. Modulus 10 was selected over the other systems because it provides the greatest degree of reliability without the loss of any available numbers.

The illustrations below will clarify the manner of calculation of a Modulus 10 Double Add Double check digit.

#### Illustration 1

Issuer Number 837649			Issue Number 12				
8	3	7	6	4	9	1	2
<del>x1</del>	<del>x2</del>	<del>x1</del>	<del>x2</del>	<del>x1</del>	<del>x2</del>	<del>x1</del>	<del>x2</del>
8	6	7	12	4	18	1	4

Thus,  $8 + 6 + 7 + 1 + 2 + 4 + 1 + 8 + 1 + 4 = 42$

The complement of the last digit of the sum becomes the check digit. The complement of 2 is 8; therefore, the CUSIP number with optional check digit would appear as 837649 12 8

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In the calculation of the check digit, alphabetic characters will be assigned a numeric value. The letter A will be 10; and the value of each subsequent letter will be the preceding letter's value incremented by 1. Normally, validation of the number would be made internally within a computer, using a relatively simple program.

#### Illustration 2

Issuer Number 392690      Issue Number QT

3	9	2	6	9	0	26 (Q)	29 (T)
<del>x1</del>	<del>x2</del>	<del>x1</del>	<del>x2</del>	<del>x1</del>	<del>x2</del>	<del>x1</del>	<del>x2</del>
3	18	2	12	9	0	26	58

Thus,  $3 + 1 + 8 + 2 + 1 + 2 + 9 + 0 + 2 + 6 + 5 + 8 = 47$ ; the complement of 7 is 3, and the CUSIP number with check digit would appear 392690 QT 3

To avoid confusion, the fixed income issue number assignments have omitted the alphabetic I and numeric 1 as well as the alphabetic O and numeric zero. However, in the check digit computation described above, the value of Z is 35.

A check digit has also been computed for Issuers assigned a six-character issuer number.

#### Alpha characters and their equivalent numerical values:

Alphabetic characters are assigned a numeric value. The letter A will be 10; and the value of each subsequent letter will be the preceding letter's value incremented by 1:

A = 10	F = 15	K = 20	P = 25	U = 30	* = 36 (PPN System)
B = 11	G = 16	L = 21	Q = 26	V = 31	@ = 37 (PPN System)
C = 12	H = 17	M = 22	R = 27	W = 32	# = 38 (PPN System)
D = 13	I = 18	N = 23	S = 28	X = 33	
E = 14	J = 19	O = 24	T = 29	Y = 34	
				Z = 35	

## THE CUSIP DESCRIPTIVE SYSTEM

As well as developing a standard method for identifying issuers and issues (i.e. the CUSIP numbering system just discussed), the CUSIP Committee also developed a standard security description system to provide for a consistent and concise description of an issue for use throughout the securities industry.

This descriptive system provides that each security shall be uniformly identified with a description which includes the following three elements of data arranged in the order shown:

1. The CUSIP number (i.e. the nine character issuer and issue number with check digit);
2. The issuer's name in a standard abbreviated form;
3. The description of the issue.

The details of the specifications for the uniform issuer's name and description of the issue follows.

## GENERAL SPECIFICATIONS FOR SECURITY DESCRIPTIONS

All security descriptions shall be based on the following specifications, except where common industry usage differs. These exceptions are indicated throughout by reference to custom dictating a deviation from the specified standard. CUSIP Global Services will be the final authority as to the interpretation of custom.

There shall be one standard name description for an issuer, and this description shall be used for all issues of that issuer. Although the complete descriptions of all issues of an issuer presently outstanding may fit within the prescribed description format without the need for abbreviation, there is no guarantee that future issues will. Therefore, in order to provide for possible expanded descriptions, the rules for abbreviations outlined herein shall be mandatory, rather than permissive. The maximum length of a complete security description (issuer and issue data) shall be one hundred and twenty (120) characters, including spaces. It shall be structured to produce a description of no more than four (4) lines of thirty (30) characters each.

The last word of a line shall not be split or hyphenated. For the purpose of this rule, rates and dates shall be considered as single words.

#### ILLUSTRATION:

4.50%  
06/06/1995

Punctuation marks, including parentheses, hyphens, and other special characters shall not be used in the issuer or issue description except when specifically required by these specifications.

#### ILLUSTRATION:

rates \$4.50 4.50%  
dates 07/15/1995-2000  
dollars \$

A space shall be substituted whenever a punctuation mark or special character is dropped unless the resulting description would be ambiguous.

**ILLUSTRATION:**

B/G Foods Company	Twenty-Nine Palms, California
<i>becomes</i>	<i>becomes</i>
B G FOODS CO	TWENTY NINE PALMS CALIF

A space will always be used in an issuer's name whenever it also appears in the issuer's legal name.

**ILLUSTRATION:**

MAC DONALD CO  
LA SALLE BUILDING CO

The words a, of, and in shall always be omitted from the description. The word the shall also always be omitted from the description except when custom dictates that the is the prime word for alphabetic sequencing of the issuer name.

**ILLUSTRATION:**

The Commonwealth Airlines Company of New York	The Dalles, Oregon
<i>becomes</i>	<i>becomes</i>
COMMONWEALTH AIRLS CO N Y	THE DALLES ORE

One space shall separate all words within the issuer's name and issue description.

**ILLUSTRATION:**

A. & C. Company First Mortgage 3-1/2% due March 1, 1995	The M.A. Abbot Company Preferred
<i>becomes</i>	Convertible \$4.25
A & C CO 1ST MTG 3.50% 03/01 /1995	<i>becomes</i>
	ABBOTT M A CO PFD CONV \$4.25

**RULES CONCERNING THE ISSUER'S NAME**

The description of the issuer's name shall conform to the following rules. However, under certain circumstances, in order to comply with the basic requirement of fitting the description within 120 characters (4 lines of 30 characters each), these rules may be amended at the discretion of CUSIP Global Services.

The first word of the issuer's name after rearrangement (that is, the word that determines the alphabetic segment in which the issuer will be filed) generally will not be abbreviated except if it is a compound word and custom dictates its abbreviation or it is the only word which can be logically abbreviated to fit the full description within the maximum number of lines.

**ILLUSTRATION:**

The Saint Louis Glass Company	City of Saint Paul, State of Minnesota
<i>becomes</i>	<i>becomes</i>
ST LOUIS GLASS CO	ST PAUL MINN

When two or more of the terms company, incorporated, corporation, and limited appear at the end of a name the first of the terms will be eliminated unless more than one is required to distinguish between two separate issuers or an ampersand or the word and immediately precedes the two terms.

**ILLUSTRATION:**

Berry Brake Company Incorporated	Parsons and Company Incorporated
<i>becomes</i>	<i>becomes</i>
BERRY BRAKE INC	PARSONS & CO INC
ABC Company Limited	R. Hoe & Company Incorporated
<i>and</i>	<i>becomes</i>
ABC Company Incorporated	HOE & CO INC
<i>becomes</i>	
ABC LTD	
<i>and</i>	
ABC INC	

Compound words will be considered as one word. They will not be rearranged and will be abbreviated only when they appear as other than the first word except when, as previously stated, custom dictates otherwise.

**ILLUSTRATION:**

ST LOUIS  
NEW YORK  
DEL RAY BEACH  
WEST PALM BEACH

When all or a portion of an issuer name is comprised of single letters, with or without punctuation marks, packed (unspaced) or unpacked (spaced), each letter will be treated as a separate word and the issuer name will be sequenced accordingly. However, when a title is comprised of packed letters that are by custom pronounceable, these will be treated and sequenced as one word.

**ILLUSTRATION:**

A.M.D.G.	—printed A M D G	—sequenced A M D G
ACD	—printed ACD	—sequenced A C D
SCM	—printed SCM	—sequenced S C M
ABEX	—printed ABEX	—sequenced ABEX
AMP	—printed AMP	—sequenced AMP

An exception to this rule will be when the legal title uses the letters U. S. to indicate United States. These will be treated as if the full words were used.

When an issuer name includes a number in alpha form, the alpha form will be used when it is the first word, and the entire number will be treated as if it were a single word. When the issuer's corporate title is numerically expressed it will appear in that form. However, such numeric names will be sequenced as though they were alphabetic.

**ILLUSTRATION:**

The Two George Street Company	1010 Corporation
<i>becomes</i>	<i>becomes</i>
TWO GEORGE STR CO	1010 CORP
18 Jones Street Company	<i>but will be sequenced as</i>
<i>becomes</i>	ONE THOUSAND TEN CORP
18 JONES STR CO	
<i>but will be sequenced as</i>	
EIGHTEEN JONES STR CO	

Words such as city, town, or village will be omitted from a governmental issuer's name whenever they are used as a descriptive designation to a place name except when they are required to distinguish between two similar issuers or custom dictates their usage. The related state name, in its standard abbreviated form, will be added. The word township, in its abbreviated form, when it appears, will always be included.

**ILLUSTRATION:**

City of Akron	Oklahoma City, Oklahoma
<i>becomes</i>	<i>becomes</i>
AKRON OHIO	OKLAHOMA CITY OKLA
New York City	New City, New York
<i>becomes</i>	<i>becomes</i>
NEW YORK N Y	NEW CITY N Y
Kansas City, Missouri	Bernards Township, New Jersey
<i>becomes</i>	<i>becomes</i>
KANSAS CITY MO	BERNARDS TWP N J

The word "county," abbreviated in a governmental issuer's name, will always be shown. The related state name in its standard abbreviated form will be added. For the state of Alaska, the word "BOROUGH" is equivalent to county and will always be shown in its abbreviated form. For the state of Louisiana, the word "PARISH" is the equivalent of county and will always be shown.

**ILLUSTRATION:**

Los Angeles County, California	La Salle Parish, Louisiana
<i>becomes</i>	<i>becomes</i>
LOS ANGELES CNTY CALIF	LA SALLE PARISH LA
North Star Borough, Alaska	
<i>becomes</i>	
NORTH STAR BORO ALASKA	

Special district, revenue, or authority designations in a governmental issuer's name will always be preceded by its appropriate geographic place name except where custom dictates otherwise. The related state name in its standard abbreviated form will be included, except when its presence would be redundant or confusing.

**ILLUSTRATION:**

Union Free School District Number 1 Huntington, New York	Water Revenue City of Detroit, Michigan
<i>becomes</i>	<i>becomes</i>
HUNTINGTON N Y UN FREE SCH DIST NO 1	DETROIT MICH WTR REV
Port of New York Authority	
<i>becomes</i>	
PORT N Y AUTH	

No more than two place names followed by ETC will be used in a governmental issuer's name when more than three multiple place names appear. When an additional name is required to distinguish one issuer from another only the one additional place name, which will provide this uniqueness, will be added.

**ILLUSTRATION:**

Towns of Kirkland, New Hartford, Whitestown, Marshall, Westmoreland, Vernon, and Paris Central School District Number 1, New York

*becomes*

KIRKLAND NEW HARTFORD ETC N Y CENT SCH DIST NO 1

Towns of Whitestown, Marcy, Deerfield Central School District Number 1, New York and Towns of Whitestown, Marcy, Floyd, Rome Central School District Number 1, New York

*becomes*

WHITESTOWN MARCY DEERFIELD ETC N Y CENT SCH DIST NO 1

*and*

WHITESTOWN MARCY FLOYD ETC N Y CENT SCH DIST NO 1

Words such as state, commonwealth, or republic in a governmental issuer name will be used in their standard abbreviated form when they appear as a descriptive designation to a place name. The word state in its abbreviated form, will be substituted for the word commonwealth for those states (Massachusetts, Pennsylvania, and Virginia) that use this descriptive designation.

**ILLUSTRATION:**

Commonwealth of Puerto Rico  
*becomes*  
PUERTO RICO COMWLTH  
Commonwealth of Pennsylvania  
*becomes*  
PENNSYLVANIA ST

Republic of France  
*becomes*  
FRANCE REP  
State of New York  
*becomes*  
NEW YORK ST

The state name, in its abbreviated form, will directly follow its related place name regardless of the sequence in which it normally appears in the issuer name.

ILLUSTRATION:

Pasadena Area Junior College District of California  
*becomes*  
PASADENA CALIF AREA JR COLLEGE DIST

Southern School District of Delaware  
*becomes*  
SOUTHERN SCH DIST DEL

Prefixing initials, first names, or descriptive words will always follow the basic name except where custom dictates otherwise, and will be sequenced accordingly.

ILLUSTRATION:

J. P. Stevens Company  
*becomes*  
STEVENS J P CO  
Walt Disney Productions  
*becomes*  
DISNEY WALT PRODTNS

The issuer name for all United States and Canadian banks and trust companies will be followed by the city and state or province, abbreviated, in which the legal address of the bank or trust company is located, except where the city, state, or province is part of the actual issuer name.

ILLUSTRATION:

Union County Trust Company  
*becomes*  
UNION CNTY TR CO ELIZABETH N J  
Albuquerque National Bank  
*becomes*  
ALBUQUERQUE NATL BK N MEX

When a corporate issuer's (other than banks and trust companies) name is not by itself sufficient to make it unique in relation to other present issuers having the same name, the place of incorporation will be added.

ILLUSTRATION:

Empire Life Insurance Company (Incorporated in California)  
*and*  
Empire Life Insurance Company (Incorporated in Ontario)  
*becomes*  
EMPIRE LIFE INS CO CALIF  
*and*  
EMPIRE LIFE INS CO ONT

When a legal name of a foreign corporation is expressed in both its English and native equivalent, only the English version will be used as the issuer name.

ILLUSTRATION:

Chemcell Limited—Chemcell Ltee  
*becomes*  
CHEMCELL LTD  
Canadian Salt Company Limited—La Societe Canadienne de Sel Ltee  
*becomes*  
CANADIAN SALT LTD

Special-purpose mutual funds, issued by the same legal entity, will be considered as separate issues rather than separate issuers.

ILLUSTRATION:

Channing Shares, Inc. Balanced Fund Shares  
*and*  
Channing Shares, Inc. Growth Fund Shares  
*becomes*  
Issuer: CHANNING SHS INC  
Issue: BALANCED FD SHS  
GROWTH FD SHS  
National Securities Series Balanced Series  
National Securities Series Bond Series  
National Securities Series Growth Stock Series  
*becomes*  
Issuer: NATIONAL SECS SER



Issue: BALANCED SER  
BOND SER  
GROWTH STK SER

## RULES CONCERNING THE DESCRIPTION OF AN ISSUE

The description of the issue will contain the following elements of information in the sequence indicated, depending on the type of security being described:

Equity	Fixed Income
> Class—common, preferred, etc.	Currency of issue, if required
	Type—mortgage, debenture, collateral, trust, equipment trust, etc
	Purpose, if required.
Modifier words such as refunding, prior, first, etc. (in standard abbreviated form) shall precede the class or type. The modifier word “convertible shall follow the class—type, series, etc., and immediately precede the rate or conversion date, if required.	Same
> —	Dated date, (municipal issue date; corporate if available)
> Series designation, if any	Same, if required
> Par value, if required	—
> Dividend rate, if stated	Rate
> Expiration date, if any	Maturity, including optional date if any.

The description of an issue shall conform to the following rules. However, under certain circumstances, in order to comply with the basic requirement of fitting the description within 120 characters (4 lines of 30 characters each), these rules may be amended at the discretion of CUSIP Global Services.

A. The word common” will always be substituted for the word capital in describing that particular equity class.

### ILLUSTRATION:

Empire Aircraft Company Capital  
*becomes*  
EMPIRE AIRCRAFT CO COM

Supplemental modifier words such as cumulative, non-cumulative, dividend, non-dividend, redeemable, non-redeemable, part paid, or stamped will always be omitted from the issue description except when they are required to distinguish between two otherwise identical issues.

### Series designations:

When an issue’s series is designated alphabetically or numerically, it will be prefixed by the abbreviation for series.

### ILLUSTRATION:

Series F  
*becomes*  
SER F

When an issue’s series is designated by a date, it will be prefixed by the abbreviation for series or dated, as appropriate. When the word series is used, the year only will be included, expressed in two digits. When dated date is used, the day (expressed in two digits), month (expressed in two digits), and year (expressed in four digits), will be included except when the dated date is prior to 1900, in which case the year will be expressed in 4 digits. Issues dated prior to 1968 will carry the year only (2 digits).

When the phrase series of (date) indicates the maturity date of the issue, the series date shall be omitted.

### ILLUSTRATION:

Series 1935  
*becomes*  
SER 35  
Date July 8, 1948  
*becomes*  
DTD 07/08/48

Dated dates will be included for all state and local governmental issues and U. S. Government Savings Bonds, “E” and “H” series. For all other issues, an issue date will be included if available.

### ILLUSTRATION:

City of Chicago General Obligations Dated April 1, 1960 4-1/2% due April 1, 1995  
*becomes*  
CHICAGO ILL DTD 04/01/60 4.50% 04/01/1995  
ABC Corporation Debentures Dated July 1, 1962 5% due July 1, 1995  
*becomes*  
ABC CORP DEB DTD 07/01/62 5% 07/01/1995  
ABC Corporation Debentures Dated September 1, 1962 5% due July 1, 1993  
*becomes*

If the issue has both a series and a date or dated date designation, the series designation will be omitted, unless it provides the only method of distinguishing one issue from another. In this case, the series designation will follow the date or dated date.

**ILLUSTRATION:**

Mohawk Valley Railroad Company Equipment Trust Certificate Series No. 1, 1956 4% due July 1, 1995  
*and*

Mohawk Valley Railroad Company Equipment Trust Certificate Series No. 2, 1956 4% due July 1, 1995  
*becomes*

MOHAWK VALLEY RR CO EQUIP TR CTF SER 56 NO 1 4% 07/01/1995  
*and*

MOHAWK VALLEY RR CO EQUIP TR CTF SER 56 NO 2 4% 07/01/1995

Par value will not be included in issue descriptions except when it is necessary to distinguish different issues and separate CUSIP issue numbers have been assigned. All capital changes involving an exchange of certificates will require the assignment of a new issue number. Where both the security surrendered and the security received are of the same class, the par value, if different, will appear in the new issue description as the unique identifier. The term NEW'' will appear in the new issue description when the par does not change.

When different rates are applicable at different times for an issue, the description shall include the existing rate followed by the date(s) on which the rate(s) will change, followed by the new rate(s). The year will be expressed by two digits. A short or long coupon indication will not be included in the description when the rate is the same. Interest payment dates are not included as part of the description.

**ILLUSTRATION:**

ABC Corporation Debentures 4% to July 1, 1990 5% thereafter due January 1, 1995  
*becomes*

ABC CORP DEB 4% 07/01/90 5% 01/01/1995

Rates will always be expressed in dollars or as a decimal percentage. Fractions will be converted to their decimal form with a maximum of three decimal places, rounded off to the nearest thousandth. Zero cents and zero decimals will be omitted from full dollar or percentage rates. The following symbols will be used in expressing rates: %, \$, and decimal point (.).

**ILLUSTRATION:**

4-1/4% becomes 4.25%  
4-1/8% becomes 4.125%  
3-2/3% becomes 3.667%  
\$4.25 remains \$4.25  
4.20% remains 4.20%  
\$4.00 becomes \$4  
4.00% becomes 4%

**G.** Conversion features will be indicated by use of the abbreviation CONV and will appear immediately before the rate. Even in those cases where the conversion features become effective at a date after the issuance, this date will not be included and only the term 'CONV' will appear.

**ILLUSTRATION:**

ABC Corporation Convertible Debenture 4-1/2% due August 1, 1995  
*becomes*

ABC CORP DEB CONV 4.50% 08/01 /1995

Maturity dates will always be expressed in this sequence: month, day, year. They will appear as the last item in the description. The word 'due' will be omitted. Such dates shall always be written as two numeric characters for month, two numeric characters for day, and four numeric characters for year. To facilitate reading, diagonals shall be inserted after month and day.

**ILLUSTRATION:**

due February 1, 2005  
*becomes*  
2/01/2005

Optional maturity dates for United States Treasury on obligations, the year only, will be added to the maturity date, preceded by a hyphen (-).

**ILLUSTRATION:**

due January 15, 2014 optional 2009  
*becomes*  
01/15/2014-09

The currency, in abbreviated form, will be indicated if the principal value is payable in other than U.S. dollars. If the principal values of two otherwise identical issues are payable in different currencies, the issues will be assigned different issue numbers. If an issue is payable in either U.S. dollars or another currency, at the option of the holder, it will be described as if it were payable only in U.S. dollars.

**ILLUSTRATION:**

Quebec Hydro Electric Power Commission 5-1/4% Debentures due October 1, 1995 issued  
and Payable in Canadian Funds  
*becomes*

The abbreviation PERP shall appear in lieu of maturity date for perpetual bonds.

Callable dates, feature, or the word callable will be excluded from the description except as indicated in paragraph 1 or when necessary to distinguish between otherwise identical issues.

The description of rights, warrants, et cetera, will show only the abbreviation for the word right or warrant. Expiration dates for the warrants will be shown in the same format as a maturity date prefixed by the abbreviation EXP. The issuer name of the issue to which the holder can subscribe will be included if it is different than the actual issuer of the warrants. Once a number is assigned for short-term (less than 1 year) rights it will be retained permanently to provide for future issues.

**ILLUSTRATION:**

Abacus Manufacturing Company Rights to Subscribe to 1/10 Share Common Expires July 1, 1991

*becomes*

ABACUS MFG CO RTS

Consolidated Oil and Gas Company Warrants to Purchase ¼ Share Worldwide Energy Company

Limited Expires

*becomes*

CONSOLIDATED OIL & GAS CORP WT PUR COM WORLDWIDE ENERGY LTD EXP

07/20/1995

A combination issue, bonds or stock with warrants attached, or a unit certificate consisting of a common and preferred interest, etc., will contain the description of each element as it would be shown if they were separate issues. The description of a unit certificate will also include the principal amount or the number of shares of the separate components.

**ILLUSTRATION:**

Commonwealth Airlines Company Convertible Debentures 3% due July 1, 1995 with warrants expiring

July 1, 1997 to subscribe to ½ share Common attached

*becomes*

COMMONWEALTH AIRLS CO WW DEB CONV 3% 07/01/1995

Commonwealth Grain Warehouse Company Unit Certificate for one share 4-3/4% Preferred and two shares

Common

*becomes*

COMMONWEALTH GRAIN WHSE CO UNIT 1 PFD 4.75% 2 COM

Purpose will not appear in the description of a governmental issuer general obligation except where a separate issue number has been assigned. The term general obligation will always be omitted from the description.

The word ordinary abbreviated, will be substituted for the word bearer when that word appears as the only issue description for an equity issue of a foreign corporation.

**ILLUSTRATION:**

Dresdner Bank Algemeine Bearer

*becomes*

DRESDNER BK AG ORD

**CONVENTIONS**

**1. Security Description**

CUSIP Security Description Systems states that one space shall separate all words within the issuer's name and issue description. To conserve space, the issuer title appears first in the Directory followed by all the related issues. Valid CUSIP descriptions, however, must combine the issuer and issue description.

For example, this Directory listing:

McGRAW HILL INC

COM

PREF CONV \$1.20

PFD CONV \$5.50

SUB DEB CONV 3.875% 05/01/1992

*becomes*

MCGRAW HILL INC COM

MCGRAW HILL INC PREF CONV \$1.20

MCGRAW HILL INC PFD CONV \$5.50

MCGRAW HILL INC SUB DEB CONV

3.875% 05/01/1992

**2. New Public Housing Authorities**

Users should be aware that all Federally secured housing authority bonds are located under the geographic place name followed by New Public Housing Authority

Non-Federally secured (local issues) housing authorities have only the "Housing Authority." For example these two unique issuers:

BOSTON MASS HOUSING AUTHORITY

BOSTON MASS NEW PUBLIC HOUSING AUTHORITY

**3. Dated Dates**

Dated dates for municipal issues prior to the publication of the first Directory may include only the year of issue. From 1969 forward, the dated date will include the month, day and year. Where there are two or more identical coupon and maturity dates listed, the item numbers marked with an asterisk carry more recent issue dates.

Dated dates for corporate issues are provided on issues dated after 8/1 /89 where available.

#### **4. When Issued and Capital Changes**

A single issue number will be assigned to an individual issue even though it is being traded on both a normal settlement, and when issued basis. However, when separate market values are quoted for both a normal and when-issued delivery, the reporting service should provide both values with an appropriate qualifying indication so that the user can determine which one he wishes to utilize. *In addition, a user within his own system may indicate a when-issued condition on a trade or a holding through the use of an auxiliary or special transaction code.* New numbers are not assigned to reflect stock splits or dividends. However, a capital change requiring exchange of certificates (i.e. reverse split), results in assignment of a new number.

#### **5. Cross Referencing—Name Changes**

Information on corporate mergers, acquisitions, and name changes begins with changes that occurred in 1969. No attempt has been made to gather this information for corporate mergers and name changes prior to 1969, but the CUSIP file will be maintained with relevant cross reference information from the date of publication forward. Name changes which alter the alphabetic sequence of the issuers will necessitate assignment of new numbers. The old numbers will be cross-referenced with information lines.

An attempt has been made to record special information lines recording large school district consolidations, and debt assumptions. Accordingly, notices of major consolidations appear throughout the file.

## ISO Codes Exhibit D

### • ISO Domicile Codes

Afghanistan	AF	Chad	TD	Greenland	GL
Aland Islands	AX	Chile	CL	Grenada	GD
Albania	AL	China	CN	Guadeloupe	GP
Algeria	DZ	Christmas Island	CX	Guam	GU
American Samoa	AS	Cocos (Keeling) Isl	CC	Guatemala	GT
Andorra	AD	Colombia	CO	Guernsey	GG
Angola	AO	Comores	KM	Guinea	GN
Anguilla	AI	Congo	CG	Guinea Equatorial	GQ
Antarctica	AQ	Congo Dem. Rep.	CD	Guinea-Bissau	GW
Antigua and Barbuda	AG	Cook Isl	CK	Guyana	GY
Argentina	AR	Costa Rica	CR	Haiti	HT
Armenia	AM	Croatia	HR	Heard/ McDonald Isl	HM
Aruba	AW	Cuba	CU	Honduras	HN
Australia	AU	Curacao	CW	Hong Kong	HK
Austria	AT	Cyprus	CY	Hungary	HU
Azerbaijan	AZ	Czech Republic	CZ	Iceland	IS
Bahamas	BS	Denmark	DK	India	IN
Bahrain	BH	Djibouti	DJ	Indonesia	ID
Bangladesh	BD	Dominica	DM	Iran	IR
Barbados	BB	Dominican Republic	DO	Iraq	IQ
Belarus	BY	East Timor	TP	Ireland	IE
Belgium	BE	Ecuador	EC	Isle of Man	IM
Belize	BZ	Egypt	EG	Israel	IL
Benin	BJ	El Salvador	SV	Italy	IT
Bermuda	BM	Eritrea	ER	Ivory Coast	CI
Bhutan	BT	Estonia	EE	Jamaica	JM
Bolivia	BO	Ethiopia	ET	Japan	JP
Bonaire St. Eustatius Saba	BQ	European Union	EU	Jersey	JE
Bosnia/Herzegovina	BA	Falkland Isl	FK	Jordan	JO
Botswana	BW	Faroe Isl	FO	Kazakhstan	KZ
Bouvet Island	BV	Fiji	FJ	Kenya	KE
Brazil	BR	Finland	FI	Kiribati	KI
Brit. Indian Ocean Terr	IO	France	FR	Korea	KP
Brunei Darussalam	BN	French Guyana	GF	Kuwait	KW
Bulgaria	BG	French Polynesia	PF	Kyrgyzstan	KG
Burkina Faso	BF	French Southern Terr	TF	Laos	LA
Burundi	BI	Gabon	GA	Latvia	LV
Cambodia	KH	Gambia	GM	Lebanon	LB
Cameroon	CM	Georgia	GE	Lesotho	LS
Canada	CA	Germany	DE	Liberia	LR

Cape Verde	CV		Ghana	GH		Libya	LY
Cayman Isl	KY		Gibraltar	GI		Liechtenstein	LI
Central African Rep	CF		Greece	GR		Lithuania	LT

Luxembourg	LU		Peru	PE		Switzerland	CH
Macau	MO		Philippines	PH		Syria	SY
Macedonia	MK		Pitcairn Island	PN		Taiwan	TW
Madagascar	MG		Poland	PL		Tajikstan	TJ
Malawi	MW		Portugal	PT		Tanzania	TZ
Malaysia	MY		Puerto Rico	PR		Thailand	TH
Maldives	MV		Qatar	QA		Togo	TG
Mali	ML		Reunion	RE		Tokelau	TK
Malta	MT		Romania	RO		Tonga	TO
Marshall Isl	MH		Russia	RU		Trinidad and Tobago	TT
Martinique	MQ		Rwanda	RW		Tunisia	TN
Mauritania	MR		Samoa	WS		Turkey	TR
Mauritius	MU		Saint Barthelemy	BL		Turkmenistan	TM
Mayotte	YT		Saint Martin	MF		Turks and Caicos Isl	TC
Mexico	MX		San Marino	SM		Tuvalu	TV
Micronesia	FM		Sao Tome/Principe	ST		Uganda	UG
Moldova	MD		Saudi Arabia	SA		Ukraine	UA
Monaco	MC		Senegal	SN		United Arab Emirates	AE
Mongolia	MN		Serbia	RS		United Kingdom	GB
Montenegro	ME		Seychelles	SC		United States	US
Montserrat	MS		Sierra Leone	SL		U.S. Minor Outlying Isl	UM
Morocco	MA		Singapore	SG		Uruguay	UY
Mozambique	MZ		Sint Maarten	SX		Uzbekistan	UZ
Myanmar	MM		Slovakia	SK		Vanuatu	VU
Namibia	NA		Slovenia	SI		Vatican City	VA
Nauru	NR		Solomon Isl	SB		Venezuela	VE
Nepal	NP		Somalia	SO		Vietnam	VN
Netherlands	NL		South Africa	ZA		Virgin Isl (UK)	VG
Netherlands Antilles	AN		S.Georgia/Sandwich Isl	GS		Virgin Isl (US)	VI
New Caledonia	NC		South Korea	KR		Wallis and Futuna Isl	WF
New Zealand	NZ		Soviet Union	SU		Western Sahara	EH
Nicaragua	NI		Spain	ES		Yemen	YE
Niger	NE		Sri Lanka	LK		Yugoslavia	YU
Nigeria	NG		St. Helena	SH		Zambia	ZM
Niue	NU		St. Kitts and Nevis	KN		Zimbabwe	ZW
Norfolk Island	NF		St. Lucia	LC			
Northern Mariana Isl	MP		St. Pierre/Miquelon	PM			
Norway	NO		St. Vincent/Grenadines	VC			
Oman	OM		Sudan	SD			
Pakistan	PK		*Supranational	S2			
Palau	PW		Suriname	SR			
Panama	PA		Svalbard/Jan Mayen	SJ			

Papua New Guinea	PG		Swaziland	SZ		
Paraguay	PY		Sweden	SE		

\*Supranational (S2) is not an ISO Domicile Code. It was created by CUSIP Global Services to flag international agencies that are not domiciled in a specific country.

## • ISO Currency Codes

Afghanistan	AFN/ AFA		Colombia	COU/ COP	Honduras	HNL
Albania	ALL		Comoros	KMF	Hong Kong	HKD
Algeria	DZD		Congo	XAF	Hungary	HUF
Angola	AOA/ AOR		Costa Rica	CRC	Iceland	ISK
Anguilla	XCD		Cote D Ivoire	XOF	India	INR
Antigua and Barbuda	XCD		Croatia	HRK	Indonesia	IDR
Argentina	ARS		Cuba	CUP	Iran	IRR
Armenia	AMD		Cyprus	CYP	Iraq	IQD
Aruba	AWG		Czech Republic	CZK	Ireland	IEP
Australia	AUD		Czechoslovakia	CSK	Israel	ILS
Austria	ATS		Denmark	DKK	Italy	ITL
Azerbaijan	AZN/ AZM		Djibouti	DJF	Jamaica	JMD
Bahamas	BSD		Dominica	XCD	Japan	JPY
Bahrain	BHD		Dominican Republic	DOP	Jordan	JOD
Bangladesh	BDT		East Timor	TPE	Kazakstan	KZT
Barbados	BBD		Ecuador	ECS	Kenya	KES
Belarus	BYR/ BYB		Egypt	EGP	Korea North	KPW
Belgium	BEF		El Salvador	SVC	Korea South	KRW
Belize	BZD		Equatorial Guinea	XAF	Kuwait	KWD
Benin	XOF		Eritrea	ERN	Kyrgyzstan	KGS
Bermuda	BMD		Estonia	EEK	Laos	LAK
Bhutan	BTN		Ethiopia	ETB	Latvia	LVL
Bhutan-	MXN		Euro	EUR	Lebanon	LBP
Bolivia	BOV/ BOB		European Curr Unit	XEU	Lesotho	LSL
Bosnia/Herzegovina	BAM/BAD		Falkland Islands	FKP	Liberia	LRD
Botswana	BWP		Fiji	FJD	Libyan Arab Jamahiriya	LYD
Brazil	BRL		Finland	FIM	Lithuania	LTL
Brunei Darussalam	BND		France	FRF	Luxembourg	LUF
Bulgaria	BGN/ BGL		French Polynesia	XPF	Macau	MOP
Burkina Faso	XOF		Gabon	XAF	Macedonia	MKD
Burundi	BIF		Gambia	GMD	Madagascar	MGA/ MGF
Cambodia	KHR		Georgia	GEL	Malawi	MWK
Cameroon	XAF		Germany Federal Rep	DEM	Malaysia	MYR
Canada	CAD		Ghana	GHS/ GHC	Maldives	MVR
Cape Verde	CVE		Gibraltar	GIP	Mali	XOF
Cayman Islands	KYD		Greece	GRD	Malta	MTL
Central African Rep	XAF		Grenada	XCD	Mauritania	MRO
Chad	XAF		Guatemala	GTQ	Mauritius	MUR
Chile	CLF/ CLP		Guinea	GNF	Mexico	MXN

China	CNY		Guinea-Bissau	GWP		Moldova	MDL
China Offshore			Guyana	GYD		Mongolia	MNT
Renminbi Yuan	CNH		Haiti	HTG		Montserrat	XCD

Morocco	MAD		Saint Lucia	XCD		Tunisia	TND
Mozambique	MZM		Saint Vincent-Grenadines	XCD		Turkey	TRY/ TRL
Myanmar	MMK		Samoa	WST		Turkmenistan	TMT/ TMM
Namibia	NAD		Sao Tome & Principe	STD		U S S R Russia	SUR
Nepal	NPR		Saudi Arabia	SAR		Uganda	UGX
Netherlands	NLG		Senegal	XOF		Ukraine	UAH
Netherlands Antilles	ANG		Seychelles	SCR		United Arab Emirates	AED
New Caledonia	XPF		Sierra Leone	SLL		United Kingdom	GBP
New Zealand	NZD		Singapore	SGD		United States	USD
Nicaragua	NIO		Slovakia	SKK		Upper Volta	XOF
Niger	XOF		Slovenia	SIT		Uruguay	UYI/ UYU
Nigeria	NGN		Solomon Islands	SBD		Uzbekistan	UZS
Norway	NOK		Somalia	SOS		Vanuatu	VUV
Oman	OMR		South Africa	ZAR		Venezuela	VEF/ VEB
Pakistan	PKR		Spain	ESP		Vietnam	VND
Panama	PAB		Sri Lanka	LKR		Wallis & Futuna Isl	XPF
Papua New Guinea	PGK		Sudan	SDG/ SDD		West Indies	XCD
Paraguay	PYG		Suriname	SRD/ SRG		Western Sahara	MAD
Peru	PEN		Swaziland	SZL		Yemen	YER
Philippines	PHP		Sweden	SEK		Yugoslavia	YUM
Poland	PLN		Switzerland	CHF		Zaire	ZRN
Portugal	PTE		Syrian Arab Republic	SYP		Zambia	ZMK
Qatar	QAR		Taiwan	TWD		Zimbabwe	ZWL/ ZWD
Romania	ROL		Tajikistan	TJS/ TJR			
Russia	RUR		Tanzania	TZS			
Russian Federation	RUB		Thailand	THB			
Rwanda	RWF		Togo	XOF			
Saint Helena	SHP		Tonga	TOP			
Saint Kitts and Nevis	XCD		Trinidad and Tobago	TTD			



## **Holiday Schedule Exhibit E**

There will be no delta files generated by CUSIP Global Services on the following observed U.S. holidays:

New Year's Day  
Martin Luther King Day  
Presidents' Day  
Good Friday  
Memorial Day  
Independence Day  
Labor Day  
Thanksgiving Day  
Christmas Day

## Issue Attribute Glossary      Exhibit F

**Activity Date**

The date the issue attribute record was added to the database.

**Alternative Minimum Tax** (Yes/No Indicator)

For Municipal Issues, a bond which pays interest that is subject to the alternative minimum tax (AMT) for private activity bonds.

**Auditor**

An auditing firm that provides an opinion regarding a company's financial information.

**Bank Qualified** (Yes/No Indicator)

For Municipal Issues, financial institutions may purchase and deduct a portion of the cost of carrying securities that are designated 'bank-qualified'.

**Bond Counsel**

The law firm providing an opinion as to the legality of an issue.

**Callable** (Yes/No Indicator)

The security has a provision that allows the issuer to redeem the security before maturity.

**Classification of Financial Instrument (CFI) Code**

Six-character ISO and U.S. codes standard providing security characteristics (Exhibit A)

**Closing Date**

Settlement date. From the documentation, the date the book closes on a deal.

**Currency Code**

Three-character ISO currency code for a security.

**Dated Date**

Issue Date; the date interest starts accruing on the security.

**Depository Eligible** (Yes/No Indicator)

Indicates if the security will be held at DTCC.

**Domicile Code**

Two-character ISO domicile code; country of incorporation for an issuer

**Enhancements**

Additional backing or source of funds, usually a bank letter of credit or primary insurance, that is available for the payment of interest and principal if the issuer does not have sufficient revenue to meet its obligations.

**Financial Advisor**

For Municipal Issues, firm that researches municipal bond issues (usually competitive ) and advises potential purchasers/underwriters.

**First Coupon Date**

First interest payment date

**Form**

Indicates the form in which the security will be delivered.

**Fund Distribution Policy**

A fund's normal distribution policy, as noted in the offering prospectus. A component of the CFI Code in the Equity Category.

**Fund Investment Policy**

A fund's investment policy, as noted in the offering prospectus. A component of the CFI Code in the Equity Category.

**Fund Type**

Closed End – a mutual fund with a fixed number of shares available to investors

Open End – a mutual fund that continually offers new shares to investors

**Guarantee**

In the event of the issuer's insolvency, indicates whether the debt issue is additionally secured. A component of the CFI Code in the Debt Category.

**Income Type**

Types of preferred dividend income. A component of the CFI Code in the Equity Category.

**Initial Public Offering** (Yes/No Indicator)

The offering prospectus indicates this issue is the initial public offering of the security.

**Insured By**

Secondarily-Insured Debt Issues

**Issue Description**

Name of security being issued.

**Issuer Name**

Legal name of entity issuing securities, based on offering documentation.

**ISO CFI Code**

Six-character ISO standard providing security characteristics (Exhibit B)

**Maturity Date**

The date the principal comes due and payable to the security holder.

**Municipal Sale Date**

For competitive issues, the day the issue is sold; for negotiated issues, the dated date of the offering.

**Municipal Sale Type**

Methods of proposals for the purchase of a new municipal offering

C = Competitive

G = Negotiated

**Offering Amount**

The total dollar amount of an offering.

**Offering Amount Code**

K = Thousands

M = Millions

B = Billions

**Ownership Restrictions**

An indication of whether the issue is free or restricted ownership. A component of the CFI Code in the Equity Category.

**Payment Frequency Codes**

Frequency of interest payments

**Paying Agent**

The entity appointed by the issuer to handle the disbursement of funds

**Payment Frequency**

Frequency of payments; monthly, quarterly, semi-annual, annual

**Payment Status**

Payment status for an equity security. A component of the CFI Code in the Equity Category.

**Preferred Type**

Type of preferred/preference share; redeemable, exchangeable, etc. A component of the CFI Code in the Equity Category.

**Pre-refunded (Yes/No Indicator)**

For Municipal issues, bonds that have been refunded in advance with a specific call date.

**Puttable**

Mandatory – A put on a bond which will occur if the bondholder does not take a specific action.

Optional – A put feature that is exercised at the discretion of the bondholder.

**Rate**

Coupon rate; the annual rate of interest payable on a security, expressed as a percentage.

**Rate Type**

Type of interest for a debt security. A component of the CFI Code in the Equity Category.

**Redemption**

Pre-Refunded (Yes/No Indicator)

Bonds that have been selected for redemption or defeasement at a set time in the future prior to maturity. Usually, U.S.

Treasury securities are held in escrow to fund the redemption of pre-refunded bonds.

**Refunding (Yes/No Indicator)**

For Municipal Issues, proceeds of issue to redeem or pre-refund outstanding bonds. Usually the proceeds from the sale of refunding bonds are used to purchase U.S. Treasury securities to be held in escrow to redeem the pre-refunded bonds.

**Remarketed (Yes/No Indicator)**

For Municipal Issues, an issue that has been re-offered at a reset interest rate. If a portion of a bond issue is being remarketed, a second CUSIP will be assigned for the remarketed bonds.

**Sinking Fund (Yes/No Indicator)**

The offering prospectus indicates this issue has a sinking fund option.

**Source Document**

Primary source document used by CUSIP Global Services to assign a CUSIP number and standardized description for an Issuer and a security.

**Sponsoring (ADRs)**

Types of ADRs: sponsored or unsponsored

**Taxable (Yes/No Indicator)**

For Municipal Issues, the interest on an issue is not exempt from federal income taxes.

**Tender Agent**

The organization responsible for handling proxy solicitations, etc. for a Corporate Action

**Transfer Agent**

An agent responsible for the transfer of securities and maintenance of ownership records.

**Underwriter**

The lead manager of an offering.

**US CFI Code**

Six-character code providing security characteristics for U.S. securities (Exhibit B)

**Voting Rights**

Voting power for an equity security. A component of the CFI Code in the Equity Category.

**Warrant Assets**

The type of underlying asset that may be purchased by exercising a warrant.

**Warrant Status**

Indicates if the warrant entitles the hold to acquire assets at specified terms or to acquire cash in exchange for the underlying asset.

Call - The warrant entitles the hold to acquire a specific asset for a specified period and price

Put - The warrant entitles the hold to acquire cash in exchange for a specific underlying asset

**Warrant Type**

Indicates whether the warrant is issued by the issuer of the underlying security or by a third party.

Traditional - Issued by the Issuer of the underlying security

Covered - Issued by a third party which is not the issuer of the underlying security; the warrant issuer holds the required securities if all warrants are exercised.

Naked - Issued by a third party which is not the issuer of the underlying security; the warrant issuer does not hold the required securities if all warrants are exercised.

## CUSIP\_db Sample Data

### Sample Issuer Data

000369|9|ABAG FIN AUTH FOR NONPROFIT|CORPS CALIF INSD CTFS PARTN|||||A B A G FIN AUTH 00500|M|A||CA||  
000983|7|AES CHINA GENERATING LTD|||||A E S CHINA GENERATING 00500|C|A||  
003453|8|ABILENE TEX HEALTH FACS DEV|CORP RETIREMENT FACS REV|||||ABILENE TEX HEALTH FACS D00550|M|A||TX||  
0387E|3|ABYSSINIA MISSIONARY BAPTIST|CHURCH MINISTRIES INC|JACKSONVILLE FLA|||||ABYSSINIA MISSIONARY BAPT00500|O|A||FL||  
18085P|5|CLARK CNTY NEV ARPT REV|||||CLARK COUNTY NEV ARPT REV00500|M|A||NV||  
251591|4|DEVELOPERS DIVERSIFIED RLTY|CORP|||||DEVELOPERS DIVERSIFIED RE00500|C|A||OH||  
307013|3|FAMILY HEALTHCARE SOLUTIONS|INC|||||FAMILY HEALTHCARE SOLUTIO00500|C|A||NV||  
45771V|4|INN OF THE MTN GODS RESORT &|CASINO|||||INN OF THE MOUNTAIN GODS 00500|O|A||NM||

### Sample Issue Data

000369|EA|2|RHODA HAAS GOLDMAN PLAZA|||||A|1998-06-01|2002-05-15|| 4.100|||  
000369|EB|0|RHODA HAAS GOLDMAN PLAZA|||||A|1998-06-01|2003-05-15|| 4.200|||  
000369|EC|8|RHODA HAAS GOLDMAN PLAZA|||||A|1998-06-01|2004-05-15|| 4.300|||  
000369|ED|6|RHODA HAAS GOLDMAN PLAZA|||||A|1998-06-01|2005-05-15|| 4.400|||  
000369|EF|1|RHODA HAAS GOLDMAN PLAZA|||||A|1998-06-01|2007-05-15|| 5.000|||  
000369|EJ|3|RHODA HAAS GOLDMAN PLAZA|||||A|1998-06-01|2023-05-15|| 5.125|||  
000983|AA|4|NT|||||A|2006-12-15||10.125|||  
003453|AL|1|SEARS METHODIST RETIREMENT-A|||||A|1998-09-01|2008-11-15|| 5.350|||  
003453|AM|9|SEARS METHODIST RETIREMENT-A|||||A|1998-09-01|2009-11-15|| 5.400|||  
00387E|AA|0|2006 FIRST MTG BDS|||||A|2006-03-15|2006-09-15||4.600|||  
00387E|AB|8|2006 FIRST MTG BDS|||||A|2006-03-15|2007-03-15||4.900|||  
00387E|AC|6|2006 FIRST MTG BDS|||||A|2006-03-15|2007-09-15||5.200|||  
00387E|AD|4|2006 FIRST MTG BDS|||||A|2006-03-15|2008-03-15||5.500|||  
00387E|AE|2|2006 FIRST MTG BDS|||||A|2006-03-15|2008-09-15||5.800|||  
00387E|AF|9|2006 FIRST MTG BDS|||||A|2006-03-15|2009-03-15||6.000|||  
00387E|AG|7|2006 FIRST MTG BDS|||||A|2006-03-15|2009-09-15||6.200|||  
18085P|FN|9|PUTTER-910|||||A|2003-05-29|2016-07-01|||||  
18085P|FP|4|DRIVER-910|||||A|2003-05-29|2016-07-01|||||  
251591|AP|8|SR NT CONV|144A|||||A|2006-08-28|2011-08-15||3.500|||  
307013|10|2|COM|||||A|||||  
45771V|AB|9|SR NT|||||A|2010-11-15||12.00|||

### Sample Issue Attribute Data

000369|EA|N|N|Y|1998-06-11|1998-11-15||5|USD|US|Ziegler Securities|MFFSGR|1998-06-18||DMFSGR|Y||||Registered||||Secured||||Fixed Rate|Fixed Mat  
w/Call|PRELIMINARY OFFICIAL STATEMENT|||||HANSON BRIDGETT MARCUS VLAHOS AND RUD||1998-06-01|G||  
000369|EB|N|N|Y|1998-06-11|1998-11-15||5|USD|US|Ziegler Securities|MFFSGR|1998-06-18||DMFSGR|Y||||Registered||||Secured||||Fixed Rate|Fixed Mat  
w/Call|PRELIMINARY OFFICIAL STATEMENT|||||HANSON BRIDGETT MARCUS VLAHOS AND RUD||1998-06-01|G||  
000369|EC|N|N|Y|1998-06-11|1998-11-15||5|USD|US|Ziegler Securities|MFFSGR|1998-06-18||DMFSGR|Y||||Registered||||Secured||||Fixed Rate|Fixed Mat  
w/Call|PRELIMINARY OFFICIAL STATEMENT|||||HANSON BRIDGETT MARCUS VLAHOS AND RUD||1998-06-01|G||  
000369|ED|N|N|Y|1998-06-11|1998-11-15||5|USD|US|Ziegler Securities|MFFSGR|1998-06-18||DMFSGR|Y||||Registered||||Secured||||Fixed Rate|Fixed Mat  
w/Call|PRELIMINARY OFFICIAL STATEMENT|||||HANSON BRIDGETT MARCUS VLAHOS AND RUD||1998-06-01|G||  
000369|EF|N|N|Y|1998-06-11|1998-11-15||5|USD|US|Ziegler Securities|MFFSGR|1998-06-18||DMFSGR|Y||||Registered||||Secured||||Fixed Rate|Fixed Mat  
w/Call|PRELIMINARY OFFICIAL STATEMENT|||||HANSON BRIDGETT MARCUS VLAHOS AND RUD||1998-06-01|G||  
000369|EJ|N|N|Y|1998-06-11|1998-11-15||5|USD|US|Ziegler Securities|MFFSGR|1998-06-18||DMFSGR|Y||||Registered||||Secured||||Fixed Rate|Fixed Mat  
w/Call|PRELIMINARY OFFICIAL STATEMENT|||||HANSON BRIDGETT MARCUS VLAHOS AND RUD||1998-06-01|G||  
000983|AA|N|N|N|1996-12-17|1997-06-15|N|5|USD|BM|MORGAN KEEGAN & CO.||||Y|||||Free (Unrestricted)||Fixed Rate|FINAL  
PROSPECTUS|||||  
003453|AL|N|N|Y|1998-09-04|1998-11-15||5|USD|US|Ziegler Securities|MFFSGR|1998-09-17||DMFSGR|Y||||Registered||||Secured||||Fixed Rate|Fixed Mat  
w/Call|FINAL OFFICIAL STATEMENT|||||Mccall Parkhurst & Horton||1998-09-01|G| 47.0|M|  
003453|AM|N|N|Y|1998-09-04|1998-11-15||5|USD|US|Ziegler Securities|MFFSGR|1998-09-17||DMFSGR|Y||||Registered||||Secured||||Fixed Rate|Fixed Mat  
w/Call|FINAL OFFICIAL STATEMENT|||||Mccall Parkhurst & Horton||1998-09-01|G| 47.0|M|  
00387E|AA|Y|2006-02-23||5|USD|US||DBFSGR||DBFSGR|Y||Y||Registered||||Secured||Free (Unrestricted)||Fixed Rate|Fixed Mat w/Call|TERM  
SHEET||||NOT AVAILABLE|||||  
00387E|AB|Y|2006-02-23||5|USD|US||DBFSGR||DBFSGR|Y||Y||Registered||||Secured||Free (Unrestricted)||Fixed Rate|Fixed Mat w/Call|TERM  
SHEET||||NOT AVAILABLE|||||  
00387E|AC|Y|2006-02-23||5|USD|US||DBFSGR||DBFSGR|Y||Y||Registered||||Secured||Free (Unrestricted)||Fixed Rate|Fixed Mat w/Call|TERM  
SHEET||||NOT AVAILABLE|||||  
00387E|AD|Y|2006-02-23||5|USD|US||DBFSGR||DBFSGR|Y||Y||Registered||||Secured||Free (Unrestricted)||Fixed Rate|Fixed Mat w/Call|TERM  
SHEET||||NOT AVAILABLE|||||  
00387E|AE|Y|2006-02-23||5|USD|US||DBFSGR||DBFSGR|Y||Y||Registered||||Secured||Free (Unrestricted)||Fixed Rate|Fixed Mat w/Call|TERM  
SHEET||||NOT AVAILABLE|||||  
00387E|AF|Y|2006-02-23||5|USD|US||DBFSGR||DBFSGR|Y||Y||Registered||||Secured||Free (Unrestricted)||Fixed Rate|Fixed Mat w/Call|TERM  
SHEET||||NOT AVAILABLE|||||

00387E|AG||Y|2006-02-23||5|USD|US||DBFSGR||DBFSGR|Y||Y||Registered||||Secured||Free (Unrestricted)|||Fixed Rate|Fixed Mat w/Call|TERM  
 SHEET||||NOT AVAILABLE|||||||  
 18085P|FN|Y|N||2005-05-19|2005-07-01||5|USD|US|J P MORGAN CHASE|MGVUFR||DMVUFR||||Registered||||Unsecured||||Variable Rate|Fixed  
 Maturity|TERM SHEET|||||Orrick Herrington & Sutcliffe||2003-05-29|G||  
 18085P|FP|Y|N||2005-05-19|2005-07-01||5|USD|US|J P MORGAN CHASE|MGVUFR||DMVUFR||||Registered||||Unsecured||||Variable Rate|Fixed  
 Maturity|TERM SHEET|||||Orrick Herrington & Sutcliffe||2003-05-29|G||  
 251591|AP||N|2006-09-22|2007-02-15||5|USD|US|JP Morgan Securities|DNFEFP||DBFUFR|Y||||Private (144A Reg S AI)|||SENIOR||Restrictions|||Fixed  
 Rate|Fixed Maturity|TERM SHEET||||PORTAL||||SIDLEY AUSTIN LLP||||  
 307013|10||||2003-10-07|||USD|US|ESVUVR||FHCS|ESVUFR|Y||||Registered||||Free (Unrestricted)|Fully Pd. PAR Value||||TERM SHEET|Voting||OTC  
 Bulletin Board|CHISHOLM BIERWOLF & NILSON||MADISON STOCK TRANSFER INC|WILLIAM STOCKER||||  
 45771V|AB||N|2003-10-08|2004-05-15||5|USD|US|CITIGROUP INC.|DNFEFR||DBFUFR|Y||||Registered||||SENIOR||Free (Unrestricted)|||Fixed Rate|Fixed  
 Maturity|TERM SHEET||||NOT AVAILABLE|GRANT THORNTON LLP||Cahill Gordon & Reindel||||

## Sample Extended Attributes Data

00387E|AA||||Y|FL||  
 00387E|AB||||Y|FL||  
 00387E|AC||||Y|FL||  
 00387E|AD||||Y|FL||  
 00387E|AE||||Y|FL||  
 00387E|AF||||Y|FL||  
 00387E|AG||||Y|FL||  
 18085P|FN||||Y|NV||  
 18085P|FP||||Y|NV||  
 251591|AP|Y||||  
 307013|10|Y|2006-07-21||||  
 45771V|AB||||Y|NM||

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