If the application is heavily database oriented, you include in 2.3 the data structure. For example, here is a student database:

student(first-name, last-name, SSN, address)

The data elements dictionary contains the following entries:

address: student first-name: student last-name: student SSN: student

In other words, the dictionary contains all the data elements used in the database as well as where it is used (in this case, the "student" relation).

Note: If your application is not heavily database oriented, you may replace the data structure by the information structure produced from the data flow diagram. The data elements dictionary then contains attribute names used in the classes, or variable names used in program modules.