

Reference

11

Reference	i
In this chapter...	1
COMPUSTAT Data Item List	2
Annual Data Items	2
Quarterly Data Items	17
Business Information File Data Items	23
Prices, Dividends, and Earnings (PDE) Data Items and Company Descriptors	25
Annual Footnotes (by Number)	26
Record 1 of IBM 360/370 General File Format Records 1 through 4 of Character ASCII File Format	26
Record 2 of IBM 360/370 General File Format Records 5 through 8 of Character ASCII File Format	34
Quarterly Footnotes (by Number)	36
Quarterly Period Footnotes (by Number)	41
COMPUSTAT Business Information File Footnotes (by Number)	42
COMPUSTAT Prices, Dividends, and Earnings (PDE) Footnotes (by Number)	44
Industry and Economic Sectors	45
Global Industry Classification Standard Codes	49

In this chapter...

The following is a list of the data items on the COMPUSTAT Industrial database as they appear on COMPUSTAT files for individual company records. This list includes units of representation for each data item, as well as its precision on the Character ASCII files.

The last column shows the first year or quarter of availability for each data item. Time period for data availability for a company is dependent upon when that company was added to the database and/or when the data item was first added to the database. The Annual file provides the most current 20 years of data. The Quarterly file provides the most current 48 quarters and the Business Information files provide the most current 7 years of data. The first year of availability for restated items is not presented as restatements are variable and affect back years on file.

Character ASCII precision excludes decimals in the data fields. All decimals in Character ASCII precision are implied by the designated field specifications. (See the Data Definitions chapter of the User's Guide for an explanation of each data item. The definitions are organized alphabetically by data item name.)

Units Key:

M	Thousands
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MM	Millions
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MM\$	Millions of Dollars
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\$&c	Dollars and cents
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NA	Not Available
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R	Restated
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COMPUSTAT Data Item List

Annual Data Items

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
1	Cash and Short-Term Investments	MM\$	10.3	1950
2	Receivables – Total	MM\$	10.3	1950
3	Inventories – Total	MM\$	10.3	1950
4	Current Assets – Total	MM\$	10.3	1950
5	Current Liabilities – Total	MM\$	10.3	1950
6	Assets – Total/Liabilities and Stockholders' Equity – Total	MM\$	10.3	1950
7	Property, Plant, and Equipment – Total (Gross)	MM\$	10.3	1950
8	Property, Plant, and Equipment – Total (Net)	MM\$	10.3	1950
9	Long-Term Debt – Total	MM\$	10.3	1950
10	Preferred Stock – Liquidating Value	MM\$	10.3	1950
11	Common Equity – Tangible	MM\$	10.3	1950
12	Sales (Net)	MM\$	10.3	1950
13	Operating Income Before Depreciation	MM\$	10.3	1950
14	Depreciation and Amortization	MM\$	8.3	1950
15	Interest Expense	MM\$	10.3	1950
16	Income Taxes – Total	MM\$	8.3	1950
17	Special Items	MM\$	10.3	1950
18	Income Before Extraordinary Items	MM\$	10.3	1950
19	Dividends – Preferred	MM\$	10.3	1950
20	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents	MM\$	10.3	1950
21	Dividends – Common	MM\$	10.3	1950
22	Price – Calendar Year – High	\$&c	8.3	1950
23	Price – Calendar Year – Low	\$&c	8.3	1950

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
24	Price – Calendar Year – Close	\$&c	8.3	1950
25	Common Shares Outstanding	MM	10.3	1950
26	Dividends per Share by Ex-Date	\$&c	8.3	1950
27	Adjustment Factor (Cumulative) by Ex-Date	Ratio	10.6	1950
28	Common Shares Traded – Calendar Year	MM	10.3	1950
29	Employees	M	8.3	1950
30	Property, Plant, and Equipment – Capital Expenditures (Schedule V)	MM\$	10.3	1969
31	Investments and Advances – Equity Method	MM\$	10.3	1950
32	Investments and Advances – Other	MM\$	10.3	1950
33	Intangibles	MM\$	8.3	1950
34	Debt in Current Liabilities	MM\$	10.3	1955
35	Deferred Taxes and Investment Tax Credit (Balance Sheet)	MM\$	8.3	1950
36	Retained Earnings	MM\$	10.3	1963
37	Invested Capital – Total	MM\$	10.3	1950
38	Minority Interest (Balance Sheet)	MM\$	8.3	1950
39	Convertible Debt and Preferred Stock	MM\$	8.3	1950
40	Common Shares Reserved for Conversion – Total	MM	10.3	1950
41	Cost of Goods Sold	MM\$	10.3	1950
42	Labor and Related Expense	MM\$	10.3	1950
43	Pension and Retirement Expense	MM\$	10.3	1950
44	Debt – Due in One Year	MM\$	10.3	1955
45	Advertising Expense	MM\$	10.3	1971
46	Research and Development Expense	MM\$	8.3	1970
47	Rental Expense	MM\$	10.3	1950
48	Extraordinary Items and Discontinued Operations	MM\$	10.3	1950
49	Minority Interest (Income Account)	MM\$	10.3	1950

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
50	Deferred Taxes (Income Account)	MM\$	8.3	1950
51	Investment Tax Credit (Income Account)	MM\$	8.3	1950
52	Net Operating Loss Carry Forward – Unused Portion	MM\$	8.3	1950
53	Earnings per Share (Basic) – Including Extraordinary Items	\$&c	10.4	1963
54	Common Shares Used to Calculate Earnings per Share (Basic)	MM	8.3	1950
55	Equity in Earnings	MM\$	8.3	1950
56	Preferred Stock – Redemption Value	MM\$	8.3	1950
57	Earnings per Share (Diluted) – Excluding Extraordinary Items	\$&c	8.3	1967
58	Earnings per Share (Basic) – Excluding Extraordinary Items	\$&c	8.3	1950
59	Inventory Valuation Method	Code	8.3	1950
60	Common Equity – Total	MM\$	10.3	1963
61	Nonoperating Income (Expense)	MM\$	10.3	1950
62	Interest Income	MM\$	10.3	1950
63	Income Taxes – Federal	MM\$	8.3	1969
64	Income Taxes – Foreign	MM\$	8.3	1969
65	Amortization of Intangibles	MM\$	8.3	1969
66	Discontinued Operations	MM\$	10.3	1950
67	Receivables – Estimated Doubtful	MM\$	8.3	1969
68	Current Assets – Other	MM\$	10.3	1950
69	Assets – Other	MM\$	10.3	1950
70	Accounts Payable	MM\$	10.3	1963
71	Income Taxes Payable	MM\$	8.3	1963
72	Current Liabilities – Other	MM\$	10.3	1963

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
73	Property, Plant, and Equipment – Construction in Progress (Net)	MM\$	8.3	1969
74	Deferred Taxes (Balance Sheet)	MM\$	8.3	1950
75	Liabilities – Other	MM\$	10.3	1950
76	Inventories – Raw Materials	MM\$	8.3	1969
77	Inventories – Work in Process	MM\$	8.3	1969
78	Inventories – Finished Goods	MM\$	8.3	1969
79	Debt – Convertible	MM\$	8.3	1969
80	Debt – Subordinated	MM\$	8.3	1969
81	Debt – Notes	MM\$	8.3	1969
82	Debt – Debentures	MM\$	10.3	1969
83	Long-Term Debt – Other	MM\$	10.3	1969
84	Debt – Capitalized Lease Obligations	MM\$	10.3	1969
85	Common Stock	MM\$	8.3	1963
86	Treasury Stock (Memo Entry)	MM\$	8.3	1969
87	Treasury Stock – Number of Common Shares	MM	10.3	1969
88	Treasury Stock – Total Dollar Amount	MM\$	8.3	1962
89	Pension Costs – Unfunded Vested Benefits	MM\$	8.3	1973
90	Pension Costs – Unfunded Past or Prior Service	MM\$	8.3	1973
91	Debt – Maturing in 2nd Year	MM\$	8.3	1974
92	Debt – Maturing in 3rd Year	MM\$	10.3	1974
93	Debt – Maturing in 4th Year	MM\$	8.3	1974
94	Debt – Maturing in 5th Year	MM\$	8.3	1974
95	Rental Commitments – Minimum – Five Years Total	MM\$	8.3	1974
96	Rental Commitments – Minimum – 1st Year	MM\$	8.3	1974
97	Retained Earnings – Unrestricted	MM\$	10.3	1974
98	Order Backlog	MM\$	10.3	1970
99	Retained Earnings Restatement	MM\$	10.3	1969

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
100	Common Shareholders	M	10.3	1975
101	Interest Expense on Long-Term Debt	MM\$	8.3	1975
102	Excise Taxes	MM\$	8.3	1975
103	Depreciation Expense (Schedule VI)	MM\$	8.3	1969
104	Short-Term Borrowings – Average	MM\$	8.3	1977
105	Short-Term Borrowings – Average Interest Rate	%	8.3	1977
106	Equity in Net Loss (Earnings) (Statement of Cash Flows)	MM\$	8.3	1971
107	Sale of Property, Plant, and Equipment (Statement of Cash Flows)	MM\$	8.3	1971
108	Sale of Common and Preferred Stock (Statement of Cash Flows)	MM\$	8.3	1971
109	Sale of Investments (Statement of Cash Flows)	MM\$	10.3	1971
110	Funds From Operations – Total (Statement of Changes)	MM\$	10.3	1971
111	Long-Term Debt – Issuance (Statement of Cash Flows)	MM\$	8.3	1971
112	Sources of Funds – Total (Statement of Changes)	MM\$	10.3	1971
113	Increase in Investments (Statement of Cash Flows)	MM\$	10.3	1971
114	Long-Term Debt – Reduction (Statement of Cash Flows)	MM\$	10.3	1971
115	Purchase of Common and Preferred Stock (Statement of Cash Flows)	MM\$	10.3	1971
116	Uses of Funds – Total (Statement of Changes)	MM\$	10.3	1971
117	Sales (Restated)	MM\$	10.3	R
118	Income Before Extraordinary Items (Restated)	MM\$	10.3	R
119	Earnings per Share (Basic) – Excluding Extraordinary Items (Restated)	\$&c	8.3	R
120	Assets – Total (Restated)	MM\$	10.3	R
121	Working Capital (Restated)	MM\$	10.3	R
122	Pretax Income (Restated)	MM\$	10.3	R
123	Income Before Extraordinary Items (Statement of Cash Flows)	MM\$	10.3	1971

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
124	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)	MM\$	10.3	1971
125	Depreciation and Amortization (Statement of Cash Flows)	MM\$	10.3	1971
126	Deferred Taxes (Statement of Cash Flows)	MM\$	8.3	1971
127	Cash Dividends (Statement of Cash Flows)	MM\$	8.3	1971
128	Capital Expenditures (Statement of Cash Flows)	MM\$	8.3	1950
129	Acquisitions (Statement of Cash Flows)	MM\$	8.3	1971
130	Preferred Stock – Carrying Value	MM\$	8.3	1962
131	Cost of Goods Sold (Restated)	MM\$	10.3	R
132	Selling, General, and Administrative Expense (Restated)	MM\$	10.3	R
133	Depreciation and Amortization (Restated)	MM\$	10.3	R
134	Interest Expense (Restated)	MM\$	8.3	R
135	Income Taxes – Total (Restated)	MM\$	10.3	R
136	Extraordinary Items and Discontinued Operations (Restated)	MM\$	10.3	R
137	Earnings per Share (Basic) – Including Extraordinary Items (Restated)	\$&c	10.3	R
138	Common Shares Used to Calculate Earnings per Share (Basic) (Restated)	MM	10.3	R
139	Earnings per Share (Diluted) – Excluding Extraordinary Items (Restated)	\$&c	10.3	R
140	Earnings per Share (Diluted) – Including Extraordinary Items (Restated)	\$&c	8.3	R
141	Property, Plant, and Equipment – Total (Net) (Restated)	MM\$	10.3	R
142	Long-Term Debt – Total (Restated)	MM\$	10.3	R
143	Retained Earnings (Restated)	MM\$	10.3	R
144	Stockholders' Equity (Restated)	MM\$	10.3	R
145	Capital Expenditures (Restated)	MM\$	8.3	R

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
146	Employees (Restated)	M	8.3	R
147	Interest Capitalized	MM\$	10.3	1975
148	Long-Term Debt – Tied to Prime	MM\$	8.3	1974
149	Auditor/Auditor's Opinion	Code	8.3	1974
150	Foreign Currency Adjustment (Income Account)	MM\$	8.3	1972
151	Receivables – Trade	MM\$	10.3	1966
152	Deferred Charges	MM\$	8.3	1966
153	Accrued Expense	MM\$	8.3	1963
154	Debt – Subordinated Convertible	MM\$	8.3	1969
155	Property, Plant, and Equipment – Buildings (Net)	MM\$	8.3	1969
156	Property, Plant, and Equipment – Machinery and Equipment (Net)	MM\$	8.3	1969
157	Property, Plant, and Equipment – Natural Resources (Net)	MM\$	8.3	1969
158	Property, Plant, and Equipment – Land and Improvements (Net)	MM\$	8.3	1969
159	Property, Plant, and Equipment – Leases (Net)	MM\$	8.3	1969
160	Prepaid Expense	MM\$	8.3	1950
161	Income Tax Refund	MM\$	8.3	1950
162	Cash	MM\$	8.3	1950
163	Rental Income	MM\$	10.3	1975
164	Rental Commitments – Minimum – 2nd Year	MM\$	8.3	1974
165	Rental Commitments – Minimum – 3rd Year	MM\$	8.3	1974
166	Rental Commitments – Minimum – 4th Year	MM\$	8.3	1974
167	Rental Commitments – Minimum – 5th Year	MM\$	8.3	1974
168	Compensating Balance	MM\$	8.3	1974
169	Earnings per Share (Diluted) – Including Extraordinary Items	\$&c	8.3	1969

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
170	Pretax Income	MM\$	10.3	1950
171	Common Shares Used to Calculate Earnings per Share (Diluted)	MM	8.3	1969
172	Net Income (Loss)	MM\$	10.3	1950
173	Income Taxes – State	MM\$	8.3	1969
174	Depletion Expense (Schedule VI)	MM\$	8.3	1969
175	Preferred Stock – Redeemable	MM\$	10.3	1979
176	Blank	NA	10.3	
177	Net Income (Loss) (Restated)	MM\$	10.3	R
178	Operating Income After Depreciation	MM\$	10.3	1950
179	Working Capital (Balance Sheet)	MM\$	10.3	1950
180	Working Capital Change – Total (Statement of Changes)	MM\$	10.3	1971
181	Liabilities – Total	MM\$	10.3	1950
182	Property, Plant, and Equipment – Beginning Balance (Schedule V)	MM\$	10.3	1969
183	Accounting Changes – Cumulative Effect	MM\$	10.3	1988
184	Property, Plant, and Equipment – Retirements (Schedule V)	MM\$	10.3	1969
185	Property, Plant, and Equipment – Other Changes (Schedule V)	MM\$	10.3	1969
186	Inventories – Other	MM\$	10.3	1984
187	Property, Plant, and Equipment – Ending Balance (Schedule V)	MM\$	10.3	1969
188	Debt – Senior Convertible	MM\$	10.3	1969
189	Selling, General, and Administrative Expense	MM\$	8.3	1950
190	Nonoperating Income (Expense) – Excluding Interest Income	MM\$	10.3	1950
191	Common Stock Equivalents – Dollar Savings	MM\$	8.3	1950
192	Extraordinary Items	MM\$	10.3	1950

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
193	Short-Term Investments	MM\$	10.3	1950
194	Receivables – Current – Other	MM\$	10.3	1950
195	Current Assets – Other – Excluding Prepaid Expense	MM\$	10.3	1950
196	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)	MM\$	10.3	1950
197	Price – Fiscal Year– High	\$&c	8.3	1962
198	Price – Fiscal Year – Low	\$&c	8.3	1962
199	Price – Fiscal Year – Close	\$&c	8.3	1962
200	Common Shares Reserved for Conversion – Convertible Debt	MM	10.3	1984
201	Dividends per Share by Payable Date	\$&c	8.3	1971
202	Adjustment Factor (Cumulative) by Payable Date	Ratio	10.6	1964
203	Common Shares Reserved for Conversion – Preferred Stock	MM	10.3	1984
204	Goodwill	MM\$	8.3	1988
205	Assets – Other – Excluding Deferred Charges	MM\$	10.3	1950
206	Notes Payable	MM\$	10.3	1955
207	Current Liabilities – Other – Excluding Accrued Expense	MM\$	10.3	1963
208	Investment Tax Credit (Balance Sheet)	MM\$	8.3	1950
209	Preferred Stock – Nonredeemable	MM\$	10.3	1962
210	Capital Surplus	MM\$	8.3	1963
211	Income Taxes – Other	MM\$	10.3	1984
212	Blank	NA	10.3	
213	Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)	MM\$	8.3	1987
214	Preferred Stock – Convertible	MM\$	8.3	1969
215	Common Shares Reserved for Conversion – Stock Options	MM	10.3	1984
216	Stockholders' Equity – Total	MM\$	10.3	1963

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
217	Funds From Operations – Other (Statement of Cash Flows)	MM\$	10.3	1971
218	Sources of Funds – Other (Statement of Changes)	MM\$	10.3	1971
219	Uses of Funds – Other (Statement of Changes)	MM\$	10.3	1971
220	Depreciation (Accumulated) – Beginning Balance (Schedule VI)	MM\$	10.3	1969
221	Depreciation (Accumulated) – Retirements (Schedule VI)	MM\$	8.3	1969
222	Depreciation (Accumulated) – Other Changes (Schedule VI)	MM\$	10.3	1969
223	Depreciation (Accumulated) – Ending Balance (Schedule VI)	MM\$	10.3	1969
224	Nonoperating Income (Expense) (Restated)	MM\$	10.3	R
225	Minority Interest (Restated)	MM\$	8.3	R
226	Treasury Stock (Dollar Amount) – Common	MM\$	8.3	1982
227	Treasury Stock (Dollar Amount) – Preferred	MM\$	8.3	1982
228	Currency Translation Rate	\$&c	10.4	1984
229	Common Shares Reserved for Conversion – Warrants and Other	MM	8.3	1984
230	Retained Earnings – Cumulative Translation Adjustment	MM\$	8.3	1982
231	Retained Earnings – Other Adjustments	MM\$	8.3	1982
232	Common Stock – per Share Carrying Value	\$&c	8.3	1982
233	Earnings per Share from Operations	\$&c	8.3	1993
234	ADR Ratio	Ratio	8.3	1989
235	Common Equity – Liquidation Value	MM\$	10.3	1950
236	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)	MM\$	10.3	1971
237	Income Before Extraordinary Items – Available for Common	MM\$	10.3	1950
238	Marketable Securities Adjustment (Balance Sheet)	MM\$	8.3	1975

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
239	Interest Capitalized – Net Income Effect	MM\$	8.3	1975
240	Inventories – LIFO Reserve	MM\$	8.3	1975
241	Debt – Mortgages and Other Secured	MM\$	10.3	1981
242	Dividends – Preferred – In Arrears	MM\$	8.3	1975
243	Pension Benefits – Present Value of Vested	MM\$	10.3	1980
244	Pension Benefits – Present Value of Nonvested	MM\$	10.3	1980
245	Pension Benefits – Net Assets	MM\$	10.3	1980
246	Pension Benefits – Assumed Rate of Return	%	8.3	1980
247	Pension Benefits – Information Date	MMDDYY	10.3	1980
248	Acquisition – Income Contribution	MM\$	8.3	1974
249	Acquisition – Sales Contribution	MM\$	8.3	1974
250	Property, Plant, and Equipment – Other (Net)	MM\$	10.3	1969
251	Depreciation (Accumulated) – Land and Improvements	MM\$	8.3	1984
252	Depreciation (Accumulated) – Natural Resources	MM\$	8.3	1984
253	Depreciation (Accumulated) – Buildings	MM\$	8.3	1984
254	Depreciation (Accumulated) – Machinery and Equipment	MM\$	8.3	1984
255	Depreciation (Accumulated) – Leases	MM\$	8.3	1984
256	Depreciation (Accumulated) – Construction in Progress	MM\$	8.3	1984
257	Depreciation (Accumulated) – Other	MM\$	10.3	1984
258	Net Income – Adjusted for Common Stock Equivalents	MM\$	10.3	1966
259	Retained Earnings – Unadjusted	MM\$	10.3	1982
260	Property, Plant, and Equipment – Land and Improvements at Cost	MM\$	8.3	1984
261	Property, Plant, and Equipment – Natural Resources at Cost	MM\$	8.3	1984
262	Blank	NA	10.3	
263	Property, Plant, and Equipment – Buildings at Cost	MM\$	8.3	1984

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
264	Property, Plant, and Equipment – Machinery and Equipment at Cost	MM\$	8.3	1984
265	Property, Plant, and Equipment – Leases at Cost	MM\$	8.3	1984
266	Property, Plant, and Equipment – Construction in Progress at Cost	MM\$	8.3	1984
267	Property, Plant, and Equipment – Other at Cost	MM\$	10.3	1984
268	Debt – Unamortized Debt Discount and Other	MM\$	8.3	1984
269	Deferred Taxes – Federal	MM\$	8.3	1984
270	Deferred Taxes – Foreign	MM\$	8.3	1984
271	Deferred Taxes – State	MM\$	8.3	1984
272	Pretax Income – Domestic	MM\$	10.3	1984
273	Pretax Income – Foreign	MM\$	10.3	1984
274	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	MM\$	10.3	1971
275	Blank	NA	10.3	
276	S&P Major Index Code – Historical	Code	8.3	1976
277	S&P Industry Index Code – Historical	Code	8.3	1976
278	Fortune Industry Code	Code	8.3	1982
279	Fortune Rank	Code	8.3	1982
280	S&P Long-Term Domestic Issuer Credit Rating – Historical	Code	8.3	1985
281	Blank	Code	8.3	1978
282	S&P Common Stock Ranking	Code	8.3	1985
283	S&P Short-Term Domestic Issuer Credit Rating – Historical	Code	8.3	1985
284	Pension – Vested Benefit Obligation (Overfunded)	MM\$	10.3	1986
285	Pension – Accumulated Benefit Obligation (Overfunded)	MM\$	10.3	1986
286	Pension – Projected Benefit Obligation (Overfunded)	MM\$	8.3	1986
287	Pension Plan Assets (Overfunded)	MM\$	10.3	1986

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
288	Pension – Unrecognized Prior Service Cost (Overfunded)	MM\$	10.3	1986
289	Pension – Other Adjustments (Overfunded)	MM\$	10.3	1986
290	Pension – Prepaid/Accrued Cost (Overfunded)	MM\$	10.3	1986
291	Pension – Vested Benefit Obligation (Underfunded)	MM\$	10.3	1986
292	Periodic Postretirement Benefit Cost (Net)	MM\$	10.3	1990
293	Pension – Accumulated Benefit Obligation (Underfunded)	MM\$	10.3	1986
294	Pension – Projected Benefit Obligation (Underfunded)	MM\$	8.3	1986
295	Periodic Pension Cost (Net)	MM\$	10.3	1991
296	Pension Plan Assets (Underfunded)	MM\$	10.3	1986
297	Pension – Unrecognized Prior Service Cost (Underfunded)	MM\$	10.3	1986
298	Pension – Additional Minimum Liability (Underfunded)	MM\$	10.3	1986
299	Pension – Other Adjustments (Underfunded)	MM\$	10.3	1986
300	Pension – Prepaid/Accrued Cost (Underfunded)	MM\$	10.3	1986
301	Changes in Current Debt (Statement of Cash Flows)	MM\$	8.3	1971
302	Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)	MM\$	8.3	1987
303	Inventory – Decrease (Increase) (Statement of Cash Flows)	MM\$	8.3	1987
304	Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)	MM\$	8.3	1987
305	Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)	MM\$	8.3	1987
306	Blank	NA	10.3	
307	Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	MM\$	10.3	1987
308	Operating Activities – Net Cash Flow (Statement of Cash Flows)	MM\$	10.3	1987

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
309	Short-Term Investments – Change (Statement of Cash Flows)	MM\$	8.3	1987
310	Investing Activities – Other (Statement of Cash Flows)	MM\$	10.3	1987
311	Investing Activities – Net Cash Flow (Statement of Cash Flows)	MM\$	10.3	1987
312	Financing Activities – Other (Statement of Cash Flows)	MM\$	10.3	1987
313	Financing Activities – Net Cash Flow (Statement of Cash Flows)	MM\$	10.3	1987
314	Exchange Rate Effect (Statement of Cash Flows)	MM\$	10.3	1987
315	Interest Paid – Net (Statement of Cash Flows)	MM\$	8.3	1987
316	Blank	NA	10.3	
317	Income Taxes Paid (Statement of Cash Flows)	MM\$	10.3	1987
318	Format Code (Statement of Cash Flows)	Code	10.3	1971
319	Blank	NA	10.3	
320	S&P Subordinated Debt Rating	Code	8.3	1985
321	Interest Income – Total (Financial Services)	MM	8.3	1961
322	Blank	NA	10.3	
323-325	Blank	NA	8.3	
326	Blank	NA	10.3	
327	Contingent Liabilities – Guarantees	MM\$	8.3	1991
328	Debt – Finance Subsidiary	MM\$	8.3	1991
329	Debt – Consolidated Subsidiary	MM\$	8.3	1975
330	Postretirement Benefit Asset (Liability) (Net)	MM\$	8.3	1990
331	Pension Plans – Service Cost	MM\$	8.3	1991
332	Pension Plans – Interest Cost	MM\$	8.3	1991
333	Pension Plans – Return on Plan Assets (Actual)	MM\$	8.3	1991
334	Pension Plans – Other Periodic Cost Components (Net)	MM\$	8.3	1991
335	Pension Plans – Rate of Compensation Increase	%	8.3	1991

Annual Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
336	Pension Plans – Anticipated Long-Term Rate of Return on Plan Assets	%	8.3	1991
337	Risk-Adjusted Capital Ratio – Tier 1	Ratio	8.3	1993
338	Blank	NA	10.3	
339	Interest Expense – Total (Financial Services)	MM	8.3	1961
340	Net Interest Income (Tax Equivalent)	MM	8.3	1977
341	Nonperforming Assets – Total	MM	8.3	1993
342	Provision for Loan/Asset Losses	MM	8.3	1961
343	Reserve for Loan/Asset Losses	MM	8.3	1961
344	Net Interest Margin	Ratio	8.3	1993
345	Blank	NA	10.3	
346	Blank	NA	8.3	
347	Blank	NA	10.3	
348	Risk-Adjusted Capital Ratio – Total	Ratio	8.3	1993
349	Net Charge-Offs	MM	8.3	1961
350	Blank	NA	10.3	

Quarterly Data Items

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
1	Selling, General, and Administrative Expense	MM\$	8.3	1967-1
2	Sales (Net)	MM\$	10.3	1961-1
3	Minority Interest (Income Account)	MM\$	8.3	1967-1
4	Research and Development Expense	MM\$	8.3	1989-1
5	Depreciation and Amortization	MM\$	8.3	1961-1
6	Income Taxes – Total	MM\$	8.3	1961-1
7	Earnings per Share (Diluted) – Including Extraordinary Items	\$&c	8.3	1967-1
8	Income Before Extraordinary Items	MM\$	10.3	1961-1
9	Earnings per Share (Diluted) – Excluding Extraordinary Items	\$&c	8.3	1967-1
10	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents	MM\$	10.3	1966-1
11	Earnings per Share (Basic) – Including Extraordinary Items	\$&c	8.3	1961-1
12	Price – Close – 1st Month of Quarter	\$&c	8.3	1962-1
13	Price – Close – 2nd Month of Quarter	\$&c	8.3	1962-1
14	Price – Close – 3rd Month of Quarter	\$&c	8.3	1962-1
15	Common Shares Used to Calculate Earnings per Share (Basic)	MM	10.3	1961-1
16	Dividends per Share by Ex-Date	\$&c	8.3	1962-1
17	Adjustment Factor (Cumulative) by Ex-Date	Ratio	10.6	1962-1
18	Common Shares Traded	MM	10.3	1966-1
19	Earnings per Share (Basic) – Excluding Extraordinary Items	\$&c	8.3	1961-1
20	Dividends – Common – Indicated Annual	\$&c	8.3	1962-1
21	Operating Income Before Depreciation	MM\$	8.3	1966-1
22	Interest Expense	MM\$	8.3	1967-1
23	Pretax Income	MM\$	10.3	1961-1
24	Dividends – Preferred	MM\$	8.3	1966-1

Quarterly Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
25	Income Before Extraordinary Items – Available for Common	MM\$	10.3	1966-1
26	Extraordinary Items and Discontinued Operations	MM\$	10.3	1961-1
27	Earnings per Share (Basic) – Excluding Extraordinary Items – 12-Months Moving	\$&c	8.3	1962-1
28	Common Shares Used to Calculate Earnings per Share – 12-Months Moving	MM	8.3	1961-1
29	Interest Income – Total (Financial Services)	MM\$	8.3	1993-1
30	Cost of Goods Sold	MM\$	10.3	1967-1
31	Nonoperating Income (Expense)	MM\$	10.3	1967-1
32	Special Items	MM\$	10.3	1967-1
33	Discontinued Operations	MM\$	10.3	1961-1
34	Foreign Currency Adjustment (Income Account)	MM\$	8.3	1976-1
35	Deferred Taxes (Income Account)	MM\$	8.3	1967-1
36	Cash and Short-Term Investments	MM\$	8.3	1976-1
37	Receivables – Total	MM\$	10.3	1976-1
38	Inventories – Total	MM\$	8.3	1976-1
39	Current Assets – Other	MM\$	8.3	1976-1
40	Current Assets – Total	MM\$	8.3	1976-1
41	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet)	MM\$	10.3	1981-1
42	Property, Plant, and Equipment – Total (Net)	MM\$	10.3	1976-1
43	Assets – Other	MM\$	10.3	1976-1
44	Assets – Total/Liabilities and Stockholders' Equity – Total	MM\$	10.3	1976-1
45	Debt in Current Liabilities	MM\$	10.3	1972-1
46	Accounts Payable	MM\$	8.3	1976-1
47	Income Taxes Payable	MM\$	8.3	1976-1
48	Current Liabilities – Other	MM\$	8.3	1976-1

Quarterly Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
49	Current Liabilities – Total	MM\$	10.3	1976-1
50	Liabilities – Other	MM\$	10.3	1976-1
51	Long-Term Debt – Total	MM\$	10.3	1972-1
52	Deferred Taxes and Investment Tax Credit (Balance Sheet)	MM\$	8.3	1976-1
53	Minority Interest (Balance Sheet)	MM\$	8.3	1975-1
54	Liabilities – Total	MM\$	10.3	1976-1
55	Preferred Stock – Carrying Value	MM\$	8.3	1972-1
56	Common Stock	MM\$	8.3	1972-1
57	Capital Surplus	MM\$	8.3	1972-1
58	Retained Earnings	MM\$	10.3	1972-1
59	Common Equity – Total	MM\$	10.3	1972-1
60	Stockholders' Equity – Total	MM\$	10.3	1972-1
61	Common Shares Outstanding	MM	10.3	1971-1
62	Invested Capital – Total	MM\$	10.3	1972-1
63	Price – High – 1st Month of Quarter	\$&c	8.3	1962-1
64	Price – High – 2nd Month of Quarter	\$&c	8.3	1962-1
65	Price – High – 3rd Month of Quarter	\$&c	8.3	1962-1
66	Price – Low – 1st Month of Quarter	\$&c	8.3	1962-1
67	Price – Low – 2nd Month of Quarter	\$&c	8.3	1962-1
68	Price – Low – 3rd Month of Quarter	\$&c	8.3	1962-1
69	Net Income (Loss)	MM\$	10.3	1961-1
70	Interest Expense – Total (Financial Services)	MM\$	8.3	1970-1
71	Preferred Stock – Redeemable	MM\$	8.3	1978-1
72	Dividends per Share by Payable Date	\$&c	8.3	1962-1
73	Working Capital Change – Other – Increase (Decrease) (Statement of Changes)	MM\$	10.3	1984-1

Quarterly Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
74	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flows)	MM\$	10.3	1984-1
75	Changes in Current Debt (Statement of Cash Flows)	MM\$	10.3	1984-1
76	Income Before Extraordinary Items (Statement of Cash Flows)	MM\$	8.3	1984-1
77	Depreciation and Amortization (Statement of Cash Flows)	MM\$	8.3	1984-1
78	Extraordinary Items and Discontinued Operations (Statement of Cash Flows)	MM\$	8.3	1984-1
79	Deferred Taxes (Statement of Cash Flows)	MM\$	8.3	1984-1
80	Equity in Net Loss (Earnings) (Statement of Cash Flows)	MM\$	8.3	1984-1
81	Funds From Operations – Other (Statement of Cash Flows)	MM\$	10.3	1984-1
82	Funds From Operations – Total (Statement of Changes)	MM\$	8.3	1984-1
83	Sale of Property, Plant, and Equipment (Statement of Cash Flows)	MM\$	8.3	1984-1
84	Sale of Common and Preferred Stock (Statement of Cash Flows)	MM\$	8.3	1984-1
85	Sale of Investments (Statement of Cash Flows)	MM\$	10.3	1984-1
86	Long-Term Debt – Issuance (Statement of Cash Flows)	MM\$	8.3	1984-1
87	Sources of Funds – Other (Statement of Changes)	MM\$	8.3	1984-1
88	Sources of Funds – Total (Statement of Changes)	MM\$	8.3	1984-1
89	Cash Dividends (Statement of Cash Flows)	MM\$	8.3	1984-1
90	Capital Expenditures (Statement of Cash Flows)	MM\$	8.3	1984-1
91	Increase in Investments (Statement of Cash Flows)	MM\$	10.3	1984-1
92	Long-Term Debt – Reduction (Statement of Cash Flows)	MM\$	8.3	1984-1
93	Purchase of Common and Preferred Stock (Statement of Cash Flows)	MM\$	8.3	1984-1
94	Acquisitions (Statement of Cash Flows)	MM\$	8.3	1984-1

Quarterly Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
95	Uses of Funds – Other (Statement of Changes)	MM	8.3	1984-1
96	Uses of Funds – Total (Statement of Changes)	MM\$	8.3	1984-1
97	Net Interest Income (Tax Equivalent)	MM\$	8.3	1993-1
98	Treasury Stock – Total Dollar Amount	MM\$	8.3	1972-1
99	Nonperforming Assets – Total	MM\$	8.3	1993-1
100	Adjustment Factor (Cumulative) by Payable Date	Ratio	10.6	1962-1
101	Working Capital Change – Total (Statement of Changes)	MM\$	8.3	1984-1
102	Sale of Property, Plant, and Equipment and Sale of Investments – Loss (Gain) (Statement of Cash Flows)	MM\$	8.3	1987-1
103	Accounts Receivable – Decrease (Increase) (Statement of Cash Flows)	MM\$	8.3	1987-1
104	Inventory – Decrease (Increase) (Statement of Cash Flows)	MM\$	10.3	1987-1
105	Accounts Payable and Accrued Liabilities – Increase (Decrease) (Statement of Cash Flows)	MM\$	8.3	1987-1
106	Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flows)	MM\$	8.3	1987-1
107	Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)	MM\$	10.3	1987-1
108	Operating Activities – Net Cash Flow (Statement of Cash Flows)	MM\$	10.3	1987-1
109	Short-Term Investments – Change (Statement of Cash Flows)	MM\$	8.3	1987-1
110	Investing Activities – Other (Statement of Cash Flows)	MM\$	10.3	1987-1
111	Investing Activities – Net Cash Flow (Statement of Cash Flows)	MM\$	10.3	1987-1
112	Financing Activities – Other (Statement of Cash Flows)	MM\$	10.3	1987-1
113	Financing Activities – Net Cash Flow (Statement of Cash Flows)	MM\$	10.3	1987-1
114	Exchange Rate Effect (Statement of Cash Flows)	MM\$	10.3	1987-1

Quarterly Data Items (cont.)

Data Item Number	Data Item Name	Units (Company)	Precision	Data Availability
115	Interest Paid – Net (Statement of Cash Flows)	MM\$	8.3	1987-1
116	Income Taxes Paid (Statement of Cash Flows)	MM\$	8.3	1987-1
117	Accounting Changes – Cumulative Effect	MM\$	10.3	1989-1
118	Property, Plant, and Equipment – Total (Gross)	MM\$	10.3	1976-1
119	Extraordinary Items	MM\$	10.3	1966-1
120	Common Stock Equivalents – Dollar Savings	MM\$	10.3	1961-1
121	Currency Translation Rate	\$&c	10.4	1991-1
122	Accounts Payable – Expanded	MM\$	10.3	1976-1
123	Blank	NA	10.4	
124-170	Blank	NA	10.3	
171	Provision for Loan/Asset Losses	MM\$	8.3	1970-1
172	Reserve for Loan/Asset Losses	MM\$	8.3	1970-1
173	Net Interest Margin	Ratio	8.3	1993-1
174	Risk-Adjusted Capital Ratio – Tier 1	Ratio	8.3	1993-1
175	Risk-Adjusted Capital Ratio – Total	Ratio	8.3	1993-1
176	Net Charge-Offs	MM\$	8.3	1970-1
177	Earnings per Share from Operations	\$&c	8.3	1993-1
178	Earnings per Share from Operations – 12 Months Moving	\$&c	8.3	1993-1
179-232	Blank	NA	8.3	

Business Information File Data Items

Position Number	Data Item Number/ Mnemonic	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
1	GVKEY	Standard & Poor's Identifier			Character	
2	SRCYR	Source Year			Integer	
3	SRCFYR	Source Fiscal Year-end Month			Integer	
4	STYPE	Segment Type			Character	
5	SID	Segment Identifier			Integer	
6	YEAR	Data Year			Integer	
7	FYR	Data Fiscal Year-end Month			Integer	
8	CYR	Data Calendar Year			Integer	
9	SALE	Net Sales	\$Mil	16.3	Character	
10	OIBD	Operating Income Before Depreciation	\$Mil	16.3	Character	
11	DP	Depreciation and Amortization	\$Mil	16.3	Character	
12	OIAD	Operating Income After Depreciation	\$Mil	16.3	Character	
13	CAPX	Capital Expenditures	\$Mil	16.3	Character	
14	AT	Identifiable/Total Assets	\$Mil	16.3	Character	
15	EQEARN	Equity in Earnings	\$Mil	16.3	Character	
16	INVEQ	Investments at Equity	\$Mil	16.3	Integer	
17	EMP	Employees	Actual	16.3	Character	
18	RD	Research and Development	\$Mil	16.3	Character	
19	OBKLG	Order Backlog	\$Mil	16.3	Character	
20	EXPORT	Export Sales	\$Mil	16.3	Character	
22	INTSEG	Intersegment Eliminations	\$Mil	16.3	Character	
34	PI	Pretax Income	\$Mil	16.3	Character	
36	IB	Income Before Extraordinary Items	\$Mil	16.3	Character	
38	NI	Net Income (Loss)	\$Mil	16.3	Character	
44	OPS	Operating Profit	\$Mil	16.3	Character	

Business Information File Data Items (cont.)

Position	Data Item Number/ Mnemonic	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
48	SALEF	Footnote 1 – Sales			Character	
49	OPINCF	Footnote 2 – Operating Profit			Character	
50	CAPXF	Footnote 3 – Capital Expenditures			Character	
51	EQEARNF	Footnote 4 – Equity in Earnings			Character	
52	EMPF	Footnote 5 – Employees			Character	
53	RDF	Footnote 6 – Research and Development			Character	

Prices, Dividends, and Earnings (PDE) Data Items and Company Descriptors

Mnemonic	Data Item Name	Units	Precision
CUMADJ	Adjustment Factor (Cumulative) by Ex-Date	Ratio	10.6
RAWADJ	Adjustment Factor (Raw) by Ex-Date	Ratio	10.6
DIVRTE	Annualized Dividend Rate	\$&c	8.3
BKV	Book Value per Share	\$&c	10.3
YEAR	Calendar Year	Date	
CHEQVM	Cash Equivalent Distributions per Share by Ex-Date	\$&c	8.3
CSHOQ	Common Shares Outstanding	MM	10.3
CSHTRM	Common Shares Traded	MM	10.3
CSFSM	Common Stock Float Shares – Canada	MM	10.3
CONAME	Company Name	NA	
CIC	CUSIP Issue Number and Check Digit	Code	
CNUM	CUSIP Issuer Code	Code	
DIV	Dividends per Share by Ex-Date	\$&c	8.3
ERN	Earnings per Share – 12 Months Moving	\$&c	8.3
OEPS12	Earnings per Share from Operations – 12 Months Moving	\$&c	10.3
ZLIST	Exchange Listing and S&P Major Index Code	Code	
FILE	File Identification Code	Code	
FYR	Fiscal Year-end Month of Data	NA	
EPSH12	Historical Earnings per Share	\$&c	8.3
DNUM	Industry Classification Code	Code	
INAME	Industry Name	NA	
NAVM	Net Asset Value per Share	\$&c	10.3
NAICS	North American Industry Classification System	Code	
PRCC	Price – Close	\$&c	10.3
PRCH	Price – High	\$&c	10.3
PRCL	Price – Low	\$&c	10.3
XREL	S&P Industry Index Relative Code	Code	
SMBL	Stock Ticker Symbol	Code	
4YEAR	4 Digit Calendar Year	Date	

Annual Footnotes (by Number)

Record 1 of IBM 360/370 General File Format
Records 1 through 4 of Character ASCII File Format

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
1	Sales (Net) (#12)	AA	Reflects a merger or acquisition
		AB	Reflects a significant merger/acquisition whereby the effects on the prior year's sales constitute 50% or more of the reported sales for that year
		AC	Reflects an accounting change
		AR	Combination of AA and AZ
		AS	Combination of AA and AC
		AT	Combination of AC and AZ
		AZ	Excludes discontinued operations
		BA	Includes excise taxes
		BB	Includes other income/excludes some operating revenues
		BC	Includes sales of leased departments
		BS	Combination of BA and BB
		BT	Combination of BB and BC
		DB	Some or all data is not available because of a fiscal year change
		DZ	Some or all data is not available because the company has been in operation less than one year or presents more than or less than 12 months of data in its statements. If presented, data represents either nine-11 months or 13-15 months of information
		FA	Combination of AA and BA
		FB	Combination of AA and BB
		FC	Combination of AA and BC
		FD	Combination of AB and BA
		FE	Combination of AB and BB
		FF	Combination of AB and BC

Annual Footnotes (by Number)

Record 1 of IBM 360/370 General File Format *Records 1 through 4 of Character ASCII File Format (cont.)*

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
1 (cont.)		FG	Combination of AC and BA
		FH	Combination of AC and BB
		FJ	Combination of AC and BC
		FK	Combination of AC and BS
		FL	Combination of AZ and BS
		FW	Combination of AR and BB
		FX	Combination of AZ and BA
		FY	Combination of AZ and BB
		FZ	Combination of AZ and BC
2	Cost of Goods Sold (#41)	AC	Reflects an accounting change
		BD	Reduced by an amount of depreciation which should be allocated to Selling, General, and Administrative Expense
		FI	Combination of AC and BD
3	Research and Development Expense (#46)	BF	Includes customer- or government-sponsored research and development
		BG	Includes engineering expense
4	Rental Expense (#47)	BR	Includes royalties
		QH	Net of Rental Income
		RH	Combination of BR and QH
5	Depreciation and Amortization (#14)	AC	Reflects an accounting change
		ER	Does not reflect an exact amount
		LR	Combination of AC and ER

Annual Footnotes (by Number)

Record 1 of IBM 360/370 General File Format

Records 1 through 4 of Character ASCII File Format (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
6	Interest Expense (#15)	AC	Reflects an accounting change
		GA	S&P estimate (from 1973 forward, S&P no longer estimates interest expense)
		QA	Net of either interest income, interest capitalized or both
		WA	Combination of AC and QA
7	Income Taxes – Federal (#63)	TN	Federal, Foreign, State and Other Incomes Taxes are not classified by current and deferred
	Income Taxes – Foreign (#64)		
	Income Taxes – State (#173)		
	Income Taxes – Other (#211)		
8	Investment Tax Credit (#51)	TA	Computed using amortized method or cost reduction basis method
		TF	Computed using flow through method
9	Income Taxes – Total (#16)	AC	Reflects an accounting change
		BH	Includes other taxes
		FP	Combination of AC and BH
10	Income Before Extraordinary Items (#18)	AC	Reflects an accounting change
	Net Income (Loss) (#172)	GI	Combination of AC and GP
		GP	Some or all data is pro forma
11	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents (#20)	BZ	Includes effect of conversion of preferred stock and/or convertible debt

Annual Footnotes (by Number)

Record 1 of IBM 360/370 General File Format

Records 1 through 4 of Character ASCII File Format (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
12	Earnings per Share (Basic) – Including Extraordinary Items (#53) Earnings per Share (Basic) – Excluding Extraordinary Items (#58)	AC	Adoption of FASB #128
		BJ	Includes equity in earnings nonconsolidated subsidiaries
		NB	Combination of BJ and NC
		NC	Earnings per Share is an S&P calculation and may disagree with company reports
		NQ	Combination of NC and QJ
		NS	Combination of NC and RA
		QJ	Earnings per Share is based on the effect of common stock equivalents
		RA	Combination of BJ and QJ
13	Capital Expenditures (Statement of Cash Flows) (#128)	QB	Net of current year's sales, retirements, and/or disposals of Property, Plant, and Equipment
14	Rental Commitment – Minimum – 1st Year (#96)	QH	Net of Rental Income
	Rental Commitment – Minimum – 2nd Year (#164)		
	Rental Commitment – Minimum – 3rd Year (#165)		
	Rental Commitment – Minimum – 4th Year (#166)		
	Rental Commitment – Minimum – 5th Year (#167)		

Annual Footnotes (by Number)

Record 1 of IBM 360/370 General File Format

Records 1 through 4 of Character ASCII File Format (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
15	Depreciation, Depletion, and Amortization (Accumulated) (#196) (Calculation: Property, Plant, and Equipment – Total (Gross) <i>minus</i> Property, Plant, and Equipment – Total (Net) (#7 - #8))	ER	Does not reflect an exact amount
		TB	Combination of TC and TS
		TC	Computed using accelerated method
		TS	Computed using straight line method
		TU	Combination of ER and TB
		TV	Combination of ER and TC
		TX	Combination of ER and TS
16	Accounts Payable (#70)	BK	Includes other Expense
17	Income Taxes Payable (#71)	BH	Includes other taxes
18	Equity in Earnings (#55)	AC	Reflects an accounting change for adoption of FASB #94
		LL	Combination of AC and TE
		TE	Equity is reported after taxes (used only when the majority of the equity figure is reported below taxes)
19	Debt – Convertible (#79)	IB	Combination of IC and ID
	Debt – Subordinated (#80)	IC	Components of Long-Term Debt include current portion
	Debt – Notes (#81)	ID	Components of Long-Term Debt and Debt Tied to Prime include
	Debt – Debentures (#82)		unamortized debt discount or premium. The sum of components is
	Long-Term Debt – Other (#83)		not equal to total debt
	Debt Capitalized Lease Obligations (#84)		
	Long-Term Debt Tied to Prime (#148)		
	Debt – Subordinated Convertible (#154)		

Annual Footnotes (by Number)

Record 1 of IBM 360/370 General File Format

Records 1 through 4 of Character ASCII File Format (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
20	Long-Term Debt – Total (#9)	ES QT	Includes current portion of Long-Term Debt Reflects an accounting change to conform with FASB #21 (net of discount or premium) (from October 1971 forward)
21	Blank		
22	Labor and Related Expense (#42)	XB	Excludes employee benefits
23	Debt – Capitalized Lease Obligations (#84)	AC	Reflects an accounting change for retroactive adoption of FASB #13
24	Debt – Maturing in 2nd Year (#91) Debt – Maturing in 3rd Year (#92) Debt – Maturing in 4th Year (#93) Debt – Maturing in 5th Year (#94)	EA	Debt commitments include interest on capitalized leases
25	Employees (#29)	IE	Includes significant (10% or more) seasonal or part-time employees
26	Preferred Stock – Liquidating Value (#10) Preferred Stock – Redemption Value (#56)	ET	Includes dividends in arrears
27	Assets – Total/Liabilities and Stockholders' Equity – Total (#6)	GB GL TL	Certain classifications such as Current Assets, Current Liabilities, and Debt Due in One Year are S&P estimates because the company reports an unclassified Balance Sheet Combination of GB and TL Company in bankruptcy or liquidation
28	Common Stock (#85)	JD JN JP JX JZ LO TO	Reflects adjustments for stock splits or dividends Recapitalization of Common Stock is reflected in both the Adjustment Factor (Cumulative) Ex-Date and the Adjustment Factor (Cumulative) Payable Date Recapitalization of Common Stock is not reflected in either the Adjustment Factor (Cumulative) Ex-Date or the Adjustment Factor (Cumulative) Payable Date Combination of JD and JP Combination of JD and JN Combination of JD and TO Reflects leveraged buyouts

Annual Footnotes (by Number)

Record 1 of IBM 360/370 General File Format

Records 1 through 4 of Character ASCII File Format (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
29	Retained Earnings (#36)	JD	Reflects adjustments for stock splits or dividends
30	Foreign Currency Adjustment (Income Account) (#150)	AC	Reflects an accounting change
31	Property, Plant, and Equipment – Total (Net) (#8)	TG TH	Company uses successful efforts method of accounting Company uses full cost method of accounting
32	Source Document Code (no data item number – 2-digit code)	00 03 04 05 09 13 13 14 14 15 15 37 43 47 53 54 55 56 88 99	No source document Annual Report/Auditor's Report Uniform Statistical Report (USR) 10-K/20-F Summary Annual Report Annual Report + Quarterly Supplement Annual Report + Statistical Supplement 10-K + Quarterly Supplement 10-K + Statistical Supplement Annual Report + 10-K + Quarterly Supplement Annual Report + 10-K + Statistical Supplement Prospectus Annual Report + USR Annual Report + 10-K + <i>P-1.2</i> + <i>T2-A</i> ¹ Annual Report + 10-K 10-K + USR Annual Report + 10-K + USR Annual Report + 10-K + USR + Statistical Supplement Subsequent period source No source document

¹Supplemental reports for airlines

Annual Footnotes (by Number)

Record 1 of IBM 360/370 General File Format

Records 1 through 4 of Character ASCII File Format (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
33	Month of Deletion (Industrial Annual Research File only – 2-digit code)	01 – 12	January – December
34	Year of Deletion (Industrial Annual Research File only – 2-digit code)		The last two digits of a given year appear in this slot
35	Reason for Deletion Code (Industrial Annual Research File only)	01 02 03 04 05 06 09 10	Acquisition or merger Bankruptcy – Chapter 11 Liquidation – Chapter 7 Reverse acquisition (from 1983 forward) No longer fits original file format (from 1978 forward) Leveraged buyout Now a private company Other (no longer files with SEC)

Annual Footnotes (by Number)

Record 2 of IBM 360/370 General File Format
Records 5 through 8 of Character ASCII File Format

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
1	Operating Income After Depreciation (#178)	AC	Reflects an accounting change
		ER	Does not reflect an exact amount
		LR	Combination of AC and ER
2	Acquisition – Sales Contribution (#249)	AE	Combination of purchase method and pooling of interest method
		AI	Pooling of interest method of acquisition
		AP	Purchase method of acquisition
3	Debt – Senior Convertible (#188)	IB	Combination of IC and ID
		IC	Components of Long-Term Debt include current portion
		ID	Components of Long-Term Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt
4	Depreciation, Depletion, and Amortization (Accumulated) (#196)	ER	Does not reflect an exact amount
		TB	Combination of TC and TS
		TC	Computed using accelerated method
		TS	Computed using straight line method
		TU	Combination of ER and TB
		TV	Combination of ER and TC
5	Capital Surplus (#210)	TX	Combination of ER and TS
		JD	Reflects adjustments for stock splits or dividends
6	Selling, General, and Administrative Expense (#189)	AC	Reflects an accounting change
7	Pretax Income – Domestic (#272) Pretax Income – Foreign (#273)	JJ	The sum of Pretax Income – Domestic and Pretax – Foreign differs from the sum of pretax income on the Income Statement
8	Pension – Prepaid/Accrued Cost (Overfunded) (#290)	IK	Includes foreign plans as reported by the company or as calculated by S&P

Annual Footnotes (by Number)

Record 2 of IBM 360/370 General File Format Records 5 through 8 of Character ASCII File Format (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
9	Pension – Prepaid/Accrued Cost (Underfunded) (#300)	IK	Includes foreign plans as reported by the company or as calculated by S & P
10	Treasury Stock (Dollar Amount) – Common (#226)	TR	Company uses retirement method to account for common treasury stock
11	Debt – Consolidated Subsidiary (#329)	ER QE QI	Does not reflect an exact amount Net of eliminations Combination of ER and QE
12	Debt – Finance Subsidiary (#328)	ER QE QI	Does not reflect an exact amount Net of eliminations Combination of ER and QE
13	Contingent Guarantees – Liabilities (#327)	ER	Does not reflect an exact amount
14	Account Changes – Cumulative Effect (#183)	TY TZ	FASB #106 obligation amortized FASB #106 obligation not amortized
15	S&P Long-Term Domestic Issuer Credit Rating-Current (#280)	GQ	Implied Rating
16	Earnings per Share from Operations (#233)	ER NC NR RC RD RE RF	Does not reflect an exact amount Earnings per Share is an S & P calculation and may disagree with company reports Statutory rate used in calculation Combination of NC and NR Combination of NC and ER Combination of NR and ER Combination of NC, ER, and NR
17 - 35	Blank		

Quarterly Footnotes (by Number)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
1	Sales (Net) (#2)	AA	Reflects a merger or acquisition
		AB	Reflects a significant merger/acquisition whereby the effects on the prior year's sales constitute 50% or more of the reported sales for that year
		AC	Reflects an accounting change
		AR	Combination of AA and AZ
		AS	Combination of AA and AC
		AT	Combination of AC and AZ
		AZ	Excludes discontinued operations
		BA	Includes excise taxes
		BB	Includes other income/excludes some operating revenues
		BC	Includes sales of leased departments
		BS	Combination of BA and BB
		BT	Combination of BB and BC
		CA	Includes six months of a merger or acquisition
		CB	Includes nine months of a merger or acquisition
		CC	Includes 12 months of a merger or acquisition
		CE	Excludes six months of discontinued operations
		CF	Excludes nine months of discontinued operations
		CG	Excludes 12 months of discontinued operations
		DB	Some or all data is not available because of a fiscal year change
		DZ	Some or all data is not available because the company has been in operation less than one year or presents more than or less than 12 months of data in its statements. If presented, data represents either 9-11 months or 13-15 months of information
		FA	Combination of AA and BA
		FB	Combination of AA and BB
		FC	Combination of AA and BC
		FD	Combination of AB and BA
		FE	Combination of AB and BB

Quarterly Footnotes (by Number) (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
1 (cont.)		FF	Combination of AB and BC
		FG	Combination of AC and BA
		FH	Combination of AC and BB
		FJ	Combination of AC and BC
		FK	Combination of AC and BS
		FL	Combination of AZ and BS
		FW	Combination of AR and BB
		FX	Combination of AZ and BA
		FY	Combination of AZ and BB
		FZ	Combination of AZ and BC
		KA	Combination of BA and CA
		KB	Combination of BA and CB
		KC	Combination of BA and CC
		KD	Combination of BB and CA
		KE	Combination of BB and CB
		KF	Combination of BB and CC
		KG	Combination of BC and CA
		KH	Combination of BC and CB
		KJ	Combination of BC and CC
		KL	Combination of BA and CE
		KM	Combination of BA and CF
		KN	Combination of BA and CG
		KO	Combination of BB and CE
		KP	Combination of BB and CF
		KR	Combination of BB and CG
		KS	Combination of BC and CE
		KT	Combination of BC and CF

Quarterly Footnotes (by Number) (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
1 (cont.)		KU	Combination of BC and CG
2	Depreciation and Amortization (#5)	AC ER LR	Reflects an accounting change Does not reflect an exact amount Combination of AC and ER
3	Income Taxes – Total (#6)	AC BH FP	Reflects an accounting change Includes other taxes Combination of AC and BH
4	Income Before Extraordinary Items (#8) Net Income (Loss) (#69)	AC AU GI GP US	Reflects an accounting change Combination of AC and US, GP and US or GI and US Combination of AC and GP Some or all data is pro forma Reports in U.S. Dollars
5	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents (#10)	BZ	Includes effects of preferred stock conversion and/or convertible debt
6	Earnings per Share (Basic) – Including Extraordinary Items (#11) Earnings per Share (Basic) – Excluding Extraordinary Items (#19)	AC NC NL NQ QJ QL	Adoption of FASB #128 Earnings per Share is an S&P calculation and may disagree with company reports Combination of NC and QL Combination of NC and QJ Earnings per Share is based on the effect of common stock equivalents Earnings per Share is net of all dilution as the company reports only diluted earnings per share
7	Interest Expense (#22)	AC GA QA WA	Reflects an accounting change S&P estimate (from 1973 forward, S&P no longer estimates interest expense) Net of either interest income, interest capitalized, or both Combination of AC and QA
8	Cost of Goods Sold (#30)	AC BD FI	Reflects an accounting change Reduced by an amount of depreciation which should be allocated to Selling, General, and Administrative Expense Combination of AC and BD

Quarterly Footnotes (by Number) (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
9	Assets – Total/Liabilities and Stockholder's Equity – Total (#44)	AY	Some or all Balance Sheet items are restated
		GB	Certain classifications such as Current Assets, Current Liabilities, and Debt Due in One Year are estimated by S&P since the company reports an unclassified Balance Sheet
		GL	Combination of GB and TL
		JG	Combination of GB and JR
		JR	Income Statement data not comparable to Balance Sheet data due to restatement
		JW	Combination of AY, BG, and JR
		JY	Combination of AY and JR
		TL	Company in bankruptcy or liquidation
		WG	Combination of AY and GB
10	Debt in Current Liabilities (#45)	XN	Excludes short-term borrowing (notes are presented with accounts payable)
11	Accounts Payable (#46)	BK	Includes other Expense
12	Income Taxes Payable (#47)	BH	Includes other taxes
13	Long-Term Debt – Total (#51)	ES	Includes current portion of Long-Term Debt
14	Common Stock (#56)	JD	Reflects adjustments for stock splits or dividends
		JN	Recapitalization of Common Stock is reflected in both the Adjustment Factor (Cumulative) Ex-Date and the Adjustment Factor (Cumulative) Payable Date
		JP	Recapitalization of Common Stock is not reflected in either the Adjustment Factor (Cumulative) Ex-Date or the Adjustment Factor (Cumulative) Payable Date
		JX	Combination of JD and JP
		JZ	Combination of JD and JN
		LO	Reflects JD and TO
		TO	Reflects leveraged buyouts
15	Capital Surplus (#57)	JD	Reflects adjustments for stock splits or dividends

Quarterly Footnotes (by Number) (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
16	Retained Earnings (#58)	JD	Reflects adjustments for stock splits or dividends
17	Foreign Currency Adjustment (Income Account) (#34)	AC	Reflects an accounting change
18	Research and Development Expense (#4)	BF	Includes customer- or government-sponsored research and development
		BG	Includes engineering expense
19	Common Shares Outstanding (#61)	JQ	Report date differs from Balance Sheet date
20	Selling, General, and Administrative Expense (#1)	AC	Reflects an accounting change
21	Capital Expenditures (#90)	QB	Net of current year's sales, retirements, and/or disposals of Property, Plant, and Equipment
22	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#41)	ER	Does not reflect an exact amount
23	Account Changes – Cumulative Effect (#117)	TY	FASB #106 transition obligation amortized
		TZ	FASB #106 transition obligation not amortized
24	Earnings per Share from Operations (#177)	ER	Does not reflect an exact amount
		NC	Earnings per Share is an S&P calculation and may disagree with company reports
		NR	Statutory rate used in calculation
		RC	Combination of NC and NR
		RD	Combination of NC and ER
		RE	Combination of NR and ER
		RF	Combination of NC, ER, and NR
25 - 60	Blank		

Quarterly Period Footnotes (by Number)

Footnote Slot #	Data Item Being Footnoted	Footnote Code	Description
1	Comparability Status	AA	Reflects a merger or acquisition
		AB	Reflects a major merger resulting in the formation of a new company
		AC	Reflects an accounting change
		AR	Combination of AA and AZ
		AS	Combination of AA and AC
		AT	Combination of AC and AZ
		DB	Some or all data is not available because the company has been in operation less than one year or less than one year of data is available
2	Company Status Alert	TL	Company in bankruptcy or liquidation
		TO	Reflects leveraged buyouts
3	S&P Senior Debt Rating	GQ	Implied rating

COMPUSTAT Business Information File Footnotes (by Number)

Footnote Slot #	Data Item Being Footnoted	Data Item Mnemonic	Footnote Code	Description
1	Sales – Net Footnote	SALEF	BA	Includes excise taxes
			BB	Includes other income
			BS	Combination of BB and BA
			DB	Some or all data is not available due to a fiscal year change (<i>no longer collected after February 7, 2000</i>)
			DZ	Less than one year of data (<i>no longer collected after February 7, 2000</i>)
			EN	Includes inter-company/inter-departmental/inter-geographic sales
			HG	Excludes other operating income
			HH	Includes unconsolidated subsidiaries
			HK	Unaudited data (<i>no longer collected after February 7, 2000</i>)
			UA	Combination of EN and BA
			UB	Combination of BB and EN
			YA	Combination of HK and BB (<i>no longer collected after February 7, 2000</i>)
			YB	Combination of HK and HG (<i>no longer collected after February 7, 2000</i>)
			YC	Combination of HK and EN (<i>no longer collected after February 7, 2000</i>)
			YD	Combination of HK and BA (<i>no longer collected after February 7, 2000</i>)
			YE	Combination of HK and BS (<i>no longer collected after February 7, 2000</i>)
			YF	Combination of HK and UA (<i>no longer collected after February 7, 2000</i>)
			YG	Combination of HK and UB (<i>no longer collected after February 7, 2000</i>)

COMPUSTAT Business Information File Footnotes (by Number) (cont.)

Footnote Slot #	Data Item Being Footnoted	Data Item Mnemonic	Footnote Code	Description
2	Operating Profit (Loss) Footnote	OPSF	GP	Some or all data is pro forma <i>(no longer collected after February 7, 2000)</i>
			GR	Combination of GP and MB <i>(no longer collected after February 7, 2000)</i>
			GS	Combination of GP and MA <i>(no longer collected after February 7, 2000)</i>
			MA	Net of income taxes <i>(no longer collected after February 7, 2000)</i>
			MB	Pretax income <i>(no longer collected after February 7, 2000)</i>
3	Capital Expenditures Footnote	CAPXF	CH	Includes acquisition amounts <i>(no longer collected after February 7, 2000)</i>
			QB	Net of current year's retirements and disposals <i>(no longer collected after February 7, 2000)</i>
4	Equity in Earnings Footnote	EQEARNF	TE	Equity reported after taxes <i>(no longer collected after February 7, 2000)</i>
5	Employees Footnote	EMPF	LD	Includes significant seasonal or part-time employees <i>(no longer collected after February 7, 2000)</i>
6	Research and Development Footnote	RDF	BG	Includes engineering expense <i>(no longer collected after February 7, 2000)</i>

COMPUSTAT Prices, Dividends, and Earnings (PDE) Footnotes (by Number)

Data Item Being Footnoted	Data Item Mnemonic	Footnote Code	Description
Dividends per Share by Ex-Date	DIV	GA	S & P Estimate
		IP	Includes declared dividends having an option to be paid in shares
		IQ	Includes extra, special, or bonus dividend
		IR	Includes a liquidating dividend
		NF	Combination of IP and IQ
		NI	Combination of GA and IQ
		NM	Combination of GA and IP
		NN	Combination of GA, IP, and IQ
Adjustment Factor (Raw) by Ex-Date	RAWADJ	JH	Reflects a distribution of stock in another issue of the same company
		JN	Reflects recapitalization
		JP	Reflects recapitalization. The adjustment factor does not reflect the complete transaction.
		JS	Reflects a distribution of stock from another issue of the same company
		JT	Combination of JH and JN or JP
		JV	Combination of JH and JS
Comparability Status (Footnote Only)		JI	Stock distribution in an issue of another company, such as a spin-off
Issue Status Alert (Footnote Only)		TT	Trading has been suspended

Industry and Economic Sectors

Economic Sector	Sector Number	Industry Sector	Industry Sector Number
Basic Materials	1000	Agricultural Products	1001
		Construction	1006
		Aluminum	1010
		Gold/Precious Metals Mining	1020
		Steel	1030
		Containers/Packaging (Paper)	1040
		Paper & Forest Products	1050
		Metals Mining	1060
		Chemicals	1070
		Chemicals (Diversified)	1071
		Chemicals (Specialty)	1072
Consumer Cyclical	2000	Automobiles	2040
		Auto Parts & Equipment	2050
		Building Materials Group	2060
		Hardware & Tools	2100
		Homebuilding	2120
		Lodging-Hotels	2130
		Household Furnishings & App	2140
		Leisure Time (Products)	2170
		Consumer (Jewelry/Novelties)	2175
		Publishing	2180
		Publishing (Newspapers)	2190
		Gaming, Lottery & Parimutuel	2215
		Retail Specialty (Apparel)	2220
		Retail Stores (Dept Stores)	2230
		Retail Stores (Gen Mer Chain)	2250
		Retail (Discounters)	2254
		Retail (Computers/Electronics)	2255
		Retail (Home Shopping)	2256
		Retail (Building Supplies)	2257

Industry and Economic Sectors (cont.)

Economic Sector	Sector Number	Industry Sector	Industry Sector Number
		Retail (Specialty)	2260
		Footwear	2270
		Textiles (Apparel)	2290
		Textiles (Home Furnishings)	2291
		Textiles (Specialty)	2292
		Services (Advertising/Mktg)	2400
		Services (Commercial/Consum)	2410
Consumer Staples	3000	Beverages (Alcoholic)	3010
		Beverages (Non-Alcoholic)	3020
		Broadcasting-TV, Radio, Cable	3030
		Distributors (Food & Health)	3035
		Foods	3040
		Tobacco	3050
		Household Prod (Non-Durable)	3060
		Housewares	3065
		Personal Care	3070
		Entertainment	3080
		Specialty Printing	3100
		Retail Stores (Drug Store)	3140
		Services (Employment)	3200
		Services (Facils/Enviromntl)	3210
		Retail Stores (Food Chains)	3240
		Restaurants	3250
Health Care	3500	Health Care (Diversified)	3510
		Health Care (Drugs)	3520
		Health Care (Drugs/Pharms)	3530
		Health Care (Hospital Mgmt)	3540
		Health Care (Long Term Care)	3550
		Health Care (Managed Care)	3560
		Health Care (Med Prods/Sups)	3570

Industry and Economic Sectors (cont.)

Economic Sector	Sector Number	Industry Sector	Industry Sector Number
Energy	4000	Health Care (Special Serv)	3580
		Biotechnology	3590
		Oil & Gas (Refining & Mktg)	4010
		Oil & Gas (Drilling & Equip)	4020
		Oil (Int'l Integrated)	4040
		Oil (Domestic Integrated)	4050
Financials	5000	Oil & Gas (Exploration/Prod)	4060
		Investment Banking/Brokerage	5010
		Savings & Loan Companies	5020
		Banks (Regional)	5025
		Banks (Major Regional)	5030
		Banks (Money Center)	5040
		Consumer Finance	5060
		Insurance Brokers	5070
		Insurance (Life/Health)	5080
		Insurance (Multi-Line)	5090
		Insurance (Property/Casualty)	5100
		Financial (Diversified)	5110
		Investment Management	5150
Capital Goods	6000	Office Equipment & Supplies	6010
		Trucks & Parts	6015
		Aerospace/Defense	6020
		Containers (Metal & Glass)	6060
		Electrical Equipment	6070
		Engineering & Construction	6071
		Machinery (Diversified)	6100
		Manufacturing (Diversified)	6110
		Manufacturing (Specialized)	6111
		Metal Fabricators	6115
		Waste Management	6120

Industry and Economic Sectors (cont.)

Economic Sector	Sector Number	Industry Sector	Industry Sector Number
Technology	8000	Communications Equipment	8030
		Computers (Software/Service)	8040
		Photography/Imaging	8045
		Computer (Hardware)	8050
		Computers (Networking)	8051
		Computers (Peripherals)	8052
		Electronics (Component Dist)	8053
		Electronics (Instrument)	8070
		Electronics (Semiconductors)	8080
		Electronics (Defense)	8090
		Equipment (Semiconductor)	8100
		Services (Computer Systems)	8200
		Services (Data Processing)	8300
		Cellular/Wireless Telecomms	8610
		Telephone	8620
Communication Services	8600	Telephone Long Distance	8630
		Electric Companies	9010
		Natural Gas (Distr-Pipe Line)	9020
Utilities	9000	Water Utilities	9040
		Power Producers (Independ)	9100
		Shipping	9500
Transportation	9500	Air Freight	9510
		Airlines	9520
		Railroads	9530
		Truckers	9540

Global Industry Classification Standard Codes

Economic Sector Description	Economic Sector Code	Industry Group Description	Industry Group Code	Industries Description	Industries Code	Sub-industries Description	Sub-industries Code
Energy	10	Energy	1010	Energy Equipment & Services	101010	Oil & Gas Drilling	10101010
						Oil & Gas Equipment & Svcs	10101020
						Integrated Oil & Gas	10102010
						Oil & Gas Exploration & Prod	10102020
						Oil & Gas Refining & Mktg	10102030
Materials	15	Materials	1510	Chemicals	151010	Commodity Chemicals	15101010
						Diversified Chemicals	15101020
						Fertilizers & Agri Chemicals	15101030
						Industrial Gases	15101040
						Specialty Chemicals	15101050
				Construction Materials	151020	Construction Materials	15102010
				Containers & Packaging	151030	Metal & Glass Containers	15103010
				Metals & Mining	151040	Paper Packaging	15103020
						Aluminum	15104010
						Diversified Metals & Mining	15104020
						Gold	15104030
						Precious Metals & Minerals	15104040
						Steel	15104050
				Paper & Forest Products	151050	Forest Products	15105010
						Paper Products	15105020
Industrials	20	Capital Goods	2010	Aerospace & Defense	201010	Aerospace & Defense	20101010
				Building Products	201020	Building Products	20102010

Global Industry Classification Standard Codes (cont.)

Economic Sector Description	Economic Sector Code	Industry Group Description	Industry Group Code	Industries Description	Industries Code	Sub-industries Description	Sub-industries Code
Industrials (cont.)	20	Capital Goods (cont.)	2010	Construction & Engineering	201030	Construction & Engineering	20103010
				Electrical Equipment	201040	Electrical Components & Equip	20104010
						Heavy Electrical Equipment	20104020
				Industrial Conglomerates	201050	Industrial Conglomerates	20105010
				Machinery	201060	Construction & Farm Mach	20106010
						Industrial Machinery	20106020
				Trading Companies & Distrib	201070	Trading Companies & Distrib	20107010
		Commercial Svcs & Supplies	2020	Commercial Svcs & Supplies	202010	Commercial Printing	20201010
						Data Processing Services	20201020
						Diversified Commercial Svcs	20201030
						Employment Services	20201040
						Environmental Services	20201050
						Office Services & Supplies	20201060
		Transportation	2030	Air Freight & Couriers	203010	Air Freight & Couriers	20301010
				Airlines	203020	Airlines	20302010
				Marine	203030	Marine	20303010
				Road & Rail	203040	Railroads	20304010
						Trucking	20304020
				Trans Infrastructure	203050	Airport Services	20305010
						Highways & Railtracks	20305020
						Marine Ports & Services	20305030

Global Industry Classification Standard Codes (cont.)

Economic Sector Description	Economic Sector Code	Industry Group Description	Industry Group Code	Industries Description	Industries Code	Sub-industries Description	Sub-industries Code
Consumer Discretionary	25	Automobiles & Components	2510	Auto Components	251010	Auto Parts & Equipment	25101010
						Tires & Rubber	25101020
				Automobiles	251020	Automobile Manufacturers	25102010
						Motorcycle Manufacturers	25102020
		Consumer Durables & Apparel	2520	Household Durables	252010	Consumer Electronics	25201010
						Home Furnishings	25201020
						Homebuildings	25201030
						Household Appliances	25201040
						Housewares & Specialties	25201050
				Leisure Equipment & Products	252020	Leisure Products	25202010
						Photographic Products	25202020
				Textiles & Apparel	252030	Apparel & Accessories	25203010
						Footwear	25203020
						Textiles	25203030
		Hotels Restaurants & Leisure	2530	Hotels Restaurants & Leisure	253010	Casinos & Gaming	25301010
						Hotels	25301020
						Leisure Facilities	25301030
						Restaurants	25301040
		Media	2540	Media	254010	Advertising	25401010
						Broadcasting & Cable TV	25401020
						Movies & Entertainment	25401030
						Publishing & Printing	25401040
		Retailing	2550	Distributors	255010	Distributors	25501010
				Internet & Catalog Retail	255020	Catalog Retail	25502010
						Internet Retail	25502020

Global Industry Classification Standard Codes (cont.)

Economic Sector Description	Economic Sector Code	Industry Group Description	Industry Group Code	Industries Description	Industries Code	Sub-industries Description	Sub-industries Code
Consumer Discretionary (cont.)	25	Retailing (cont.)	2550	Multiline Retail	255030	Department Stores	25503010
						General Merchandise Stores	25503020
						Specialty Retail	255040
						Apparel Retail	25504010
						Computer & Electronics Rtl	25504020
						Home Improvement Retail	25504030
Consumer Staples	30	Food & Drug Retailing	3010	Food & Drug Retailing	301010	Specialty Stores	25504040
						Drug Retail	30101010
						Food Distributors	30101020
		Food Beverage & Tobacco	3020	Beverages	302010	Food Retail	30101030
						Brewers	30201010
						Distillers & Vintners	30201020
						Soft Drinks	30201030
						Food Products	302020
						Agricultural Products	30202010
						Meat Poultry & Fish	30202020
						Packaged Foods	30202030
						Tobacco	302030
						Tobacco	30203010
		Household & Personal Prods	3030	Household Products	303010	Household Products	30301010
						Personal Products	303020
				Personal Products	303020	Personal Products	30302010

Global Industry Classification Standard Codes (cont.)

Economic Sector Description	Economic Sector Code	Industry Group Description	Industry Group Code	Industries Description	Industries Code	Sub-industries Description	Sub-industries Code
Health Care	35	Health Care Equipment & Svcs	3510	Health Care Equipment & Supp	351010	Health Care Equipment	35101010
						Health Care Supplies	35101020
						Health Care Distrib & Svcs	35102010
						Health Care Facilities	35102020
						Managed Health Care	35102030
		Pharmaceuticals & Biotech	3520	Biotechnology	352010	Biotechnology	35201010
						Pharmaceuticals	35202010
Financials	40	Banks	4010	Banks	401010	Banks	40101010
						Consumer Finance	40201010
						Diversified Financial Svcs	40201020
		Diversified Financials	4020	Diversified Financials	402010	Multi-Sector Holdings	40201030
						Insurance Brokers	40301010
						Life & Health Insurance	40301020
		Insurance	4030	Insurance	403010	Multi-line Insurance	40301030
						Property & Casualty Insur	40301040
						Reinsurance	40301050
		Real Estate	4040	Real Estate	404010	Real Estate Investment Trust	40401010
Information Technology	45	Software & Services	4510	Internet Software & Services	451010	Internet Software & Services	45101010
						IT Consulting & Services	45102010
						Application Software	45103010
		Technology Hardware & Equip	4520	Communications Equipment	452010	Systems Software	45103020
						Networking Equipment	45201010

Global Industry Classification Standard Codes (cont.)

Economic Sector Description	Economic Sector Code	Industry Group Description	Industry Group Code	Industries Description	Industries Code	Sub-industries Description	Sub-industries Code
Information Technology (cont.)	45	Technology Hardware & Equip (cont.)	4520	Communications Equipment (cont.)	452010	Telecommunications Equipment	45201020
				Computers & Peripherals	452020	Computer Hardware	45202010
						Computer Storage & Periphs	45202020
				Electronic Equip & Instru	452030	Electronic Equip & Instr	45203010
				Office Electronics	452040	Office Electronics	45204010
				Semiconductor Equip & Prods	452050	Semiconductor Equipment	45205010
						Semiconductors	45205020
Telecommunication Services	50	Telecommunication Services	5010	Diversified Telecomm Svcs	501010	Alternative Carriers	50101010
						Integrated Telecommunication	50101020
				Wireless Telecomm Svcs	501020	Wireless Telecomm Svcs	50102010
Utilities	55	Utilities	5510	Electric Utilities	551010	Electric Utilities	55101010
				Gas Utilities	551020	Gas Utilities	55102010
				Multi-Utilities	551030	Multi-Utilities	55103010
				Water Utilities	551040	Water Utilities	55104010