

Footnotes

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In this chapter...

This chapter presents general information about footnotes and a table of the footnotes in footnote code order.

COMPUSTAT (North America) has a footnoting system to supply clients with supplemental information to the financial data of specific companies. Two-character footnote codes indicate:

- ☐ that the data for a fiscal year reflects a change from previous years' data due to an accounting change, discontinued operations and/or acquisition
- ☐ that a particular data item is inconsistent with the Standard & Poor's definition due to the company's method of reporting
- ☐ the accounting method used by companies in calculating certain key items such as accumulated depreciation, inventories, and earnings per share for the financial statements

The footnote field is blank when no footnote is necessary.

The following list is in footnote code order. It presents applicable footnote codes, descriptions of the footnote, annual or quarterly slot number, and indicates which data items the footnote supplements.

Legend	
*	Indicates Record 2 of IBM 360/370 General file format or Records 5-8 of Universal Character file format. Other items are Record 1 of IBM 360/370 General file format or Records 1-4 of Universal Character file format
**	PF indicates Period Descriptor footnotes.

Annual and Quarterly Footnotes (by Code)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
	The last two digits of a given year appear in this slot	34	Year of Deletion (Industrial Annual Research File only – 2-digit code)		
00	No source document	32	Source Document Code (no data item number – 2-digit code)		
01	Acquisition or merger	35	Reason for Deletion Code (Industrial Annual Research File only)		
01 – 12	January – December	33	Month of Deletion (Industrial Annual Research File only – 2-digit code)		
02	Bankruptcy – Chapter 11	35	Reason for Deletion Code (Industrial Annual Research File only)		
03	Annual Report/Auditor’s Report	32	Source Document Code (no data item number – 2-digit code)		
03	Liquidation – Chapter 7	35	Reason for Deletion Code (Industrial Annual Research File only)		
04	Uniform Statistical Report (USR)	32	Source Document Code(no data item number – 2-digit code)		
04	Reverse acquisition (from 1983 forward)	35	Reason for Deletion Code (Industrial Annual Research File only)		
05	10-K/20-F	32	Source Document Code (no data item number – 2-digit code)		
05	No longer fits original file format (from 1978 forward)	35	Reason for Deletion Code (Industrial Annual Research File only)		
06	Leveraged buyout	35	Reason for Deletion Code (Industrial Annual Research File only)		
09	Summary Annual Report	32	Source Document Code (no data item number – 2-digit code)		
09	Now a private company	35	Reason for Deletion Code (Industrial Annual Research File only)		

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
10	Other (no longer files fundamental data with the SEC, but may continue to provide price data.)	35	Reason for Deletion Code (Industrial Annual Research File only)		
13	Annual Report + Quarterly Supplement	32	Source Document Code (no data item number – 2-digit code)		
13	Annual Report + Statistical Supplement	32	Source Document Code (no data item number – 2-digit code)		
14	10-K + Quarterly Supplement	32	Source Document Code (no data item number – 2-digit code)		
14	10-K + Statistical Supplement	32	Source Document Code (no data item number – 2-digit code)		
15	Annual Report + 10-K + Quarterly Supplement	32	Source Document Code (no data item number – 2-digit code)		
15	Annual Report + 10-K + Statistical Supplement	32	Source Document Code (no data item number – 2-digit code)		
30	News Release	32	Source Document Code (no data item number – 2-digit code)		
37	Prospectus	32	Source Document Code (no data item number – 2-digit code)		
43	Annual Report + USR	32	Source Document Code (no data item number – 2-digit code)		
47	Annual Report + 10-K + P-1.2 + T2-A	32	Source Document Code (no data item number – 2-digit code)		
53	Annual Report + 10-K	32	Source Document Code (no data item number – 2-digit code)		
54	10-K + USR	32	Source Document Code (no data item number – 2-digit code)		
55	Annual Report + 10-K + USR	32	Source Document Code (no data item number – 2-digit code)		
56	Annual Report + 10-K + USR + Statistical Supplement	32	Source Document Code (no data item number – 2-digit code)		

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
88	Subsequent period source	32	Source Document Code (no data item number – 2-digit code)		
99	No source document	32	Source Document Code (no data item number – 2-digit code)		
AA	Reflects a merger or acquisition	1	Sales (Net) (#12)	23 PF1	Sales (Net) (#2) Period Footnote Comparability Status
AB	Reflects a significant merger/acquisition whereby the effects on the prior year's sales constitute 50% or more of the reported sales for that year	1	Sales (Net) (#12)	23 PF1	Sales (Net) (#2) Period Footnote Comparability Status
AC	Reflects an accounting change	23 *1 23 23 23 *6 23 23 30	Sales (Net) (#12) Operating Income After Depreciation (#178) Cost of Goods Sold (#41) Depreciation and Amortization (#14) Interest Expense (#15) Selling, General, and Administrative Expenses (#189) Income Taxes – Total (#16) Income Before Extraordinary Items (#18) Net Income (Loss) (#172) Foreign Currency Adjustment (Income Account) (#150)	23 PF1 23 23 23 23 23 23 20	Sales (Net) (#2) Period Footnote Comparability Status Depreciation and Amortization (#5) Income Taxes – Total (#6) Income Before Extraordinary Items (#8) Net Income (Loss) (#69) Interest Expense (#22) Cost of Goods Sold (#30) Foreign Currency Adjustment (Income Account) (#34) Selling, General, and Administrative Expense (#1)
AC	Reflects an accounting change for adoption of SFAS #94	18	Equity in Earnings (#55)		
AC	Reflects an accounting change for retroactive adoption of SFAS #13	23	Debt – Capitalized Lease Obligations (#84)		
AC	Reflects an accounting change for the adoption of SFAS #128	12	Earnings per Share (Basic) – Including Extraordinary Items (#53) Earnings per Share (Basic) – Excluding Extraordinary Items (#58)	6	Earnings per Share (Basic) – Including (#11) Earnings per Share (Basic) – Excluding (#19)
AG	Reflects the adoption of fresh-start accounting upon emerging from Chapter 11 bankruptcy	27 1	Assets – Total/Liabilities and Stockholders' Equity – Total (#6) Sales (Net) (#12)	9 1	Assets – Total/Liabilities and Stockholders' Equity – Total (#44) Sales (Net) (#2)

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
AE	Combination of purchase method and pooling of interest method	*2	Acquisition – Sales Contribution (#249)		
AI	Pooling of interest method of acquisition	*2	Acquisition – Sales Contribution (#249)		
AP	Purchase method of acquisition	*2	Acquisition – Sales Contribution (#249)		
AR	Combination of AA and AZ	1	Sales (Net) (#12)	1 PF1	Sales (Net) (#2) Period Footnote Comparability Status
AS	Combination of AA and AC	1	Sales (Net) (#12)	1 PF1	Sales (Net) (#2) Period Footnote Comparability Status
AT	Combination of AC and AZ	1	Sales (Net) (#12)	1 PF1	Sales (Net) (#2) Period Footnote Comparability Status
AU	Combination of AC and US, GP and US or GI and US	10	Income Before Extraordinary Items (#18) & Net Income (Loss) (#172) (Canadian File)	4	Income Before Extraordinary (#8) & Net Income (Loss) (#69) (Canadian File)
AY	Some or all Balance Sheet items are restated			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
AZ	Excludes discontinued operations	1	Sales (Net) (#12)	1 PF1	Sales (Net) (#2) Period Footnote Comparability Status
BA	Includes excise taxes	1	Sales (Net) (#12)	1	Sales (Net) (#2)
BB	Includes other income/excludes some operating revenues	1	Sales (Net) (#12)	1	Sales (Net) (#2)
BC	Includes sales of leased departments	1	Sales (Net) (#12)	1	Sales (Net) (#2)
BD	Reduced by an amount of depreciation which should be allocated to Selling, General, and Administrative Expenses	2	Cost of Goods Sold (#41)	8	Cost of Goods Sold (#30)
BF	Includes customer- or government-sponsored research and development	3	Research and Development Expense (#46)	18	Research and Development Expense (#4)
BG	Includes engineering expense	3	Research and Development Expense (#46)	18	Research and Development Expense (#4)
BH	Includes other taxes	9	Income Taxes – Total (#16)	3	Income Taxes – Total (#6)
		17	Income Taxes Payable (#71)	12	Income Taxes Payable (#47)

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
BJ	Includes equity in earnings nonconsolidated subsidiaries	12	Earnings per Share (Basic) – Including Extraordinary Items (#53) Earnings per Share (Basic) – Excluding Extraordinary Items (#58)		
BK	Includes other expenses	16	Accounts Payable (#70)	11	Accounts Payable (#46)
BR	Includes royalties	4	Rental Expense (#47)		
BS	Combination of BA and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
BT	Combination of BB and BC	1	Sales (Net) (#12)	1	Sales (Net) (#2)
BZ	Includes effect of conversion of preferred stock and/or convertible debt	11	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents (#20)	5	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents (#10)
CA	Includes 6 months of a merger or acquisition			1	Sales (Net) (#2)
CB	Includes 9 months of a merger or acquisition			1	Sales (Net) (#2)
CC	Includes 12 months of a merger or acquisition			1	Sales (Net) (#2)
CE	Excludes 6 months of discontinued operations			1	Sales (Net) (#2)
CF	Excludes 9 months of discontinued operations			1	Sales (Net) (#2)
CG	Excludes 12 months of discontinued operations			1	Sales (Net) (#2)
DB	Some or all data is not available because of a fiscal year change	1	Sales (Net) (#12)	1 PF1	Sales (Net) (#2) Period Footnote Comparability Status

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
DZ	Some or all data is not available because the company has been in operation less than one year or presents more than or less than 12 months of data in their statements. If presented, data represents either 9-11 months, or 13-15 months of information	1	Sales (Net) (#12)	1 PF1	Sales (Net) (#2) Period Footnote Comparability Status
EA	Debt commitments include interest on capitalized leases	24	Debt – Maturing in Second Year (#91) Debt – Maturing in Third Year (#92) Debt – Maturing in Fourth Year (#93) Debt – Maturing in Fifth Year (#94)		
ER	Does not reflect an exact amount	*4 5 11 12 13 15 *16	Depreciation, Depletion, and Amortization (Accumulated) (#196) Depreciation and Amortization (#14) Debt – Consolidated Subsidiary (#329) Debt – Finance Subsidiary (#328) Contingent Liabilities (#327) Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (Calculation: Property, Plant, and Equipment – Total (Gross) <i>minus</i> Property, Plant, and Equipment – Total (Net) (#7 – #8)) Earnings per Share from Operations (#233)	2 22 24	Depreciation and Amortization (#5) Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#41) Earnings per Share from Operations (#177)
ES	Includes current portion of Long-Term Debt	20	Long-Term Debt – Total (#9)	13	Long-Term Debt – Total (#51)

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
ET	Includes dividends in arrears	26	Preferred Stock – Liquidating Value (#10) Preferred Stock – Redemption Value (#56)		
FA	Combination of AA and BA	1 *1	Sales (Net) (#12) Operating Income After Depreciation (#178)	1	Sales (Net) (#2)
FB	Combination of AA and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FC	Combination of AA and BC	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FD	Combination of AB and BA	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FE	Combination of AB and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FF	Combination of AB and BC	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FG	Combination of AC and BA	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FH	Combination of AC and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FI	Combination of AC and BD	2	Cost of Goods Sold (#41)	8	Cost of Goods Sold (#30)
FJ	Combination of AC and BC	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FK	Combination of AC and BS	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FL	Combination of AZ and BS	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FP	Combination of AC and BH	9	Income Taxes – Total (#16)	3	Income Taxes – Total (#6)
FW	Combination of AR and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FX	Combination of AZ and BA	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FY	Combination of AZ and BB	1	Sales (Net) (#12)	1	Sales (Net) (#2)
FZ	Combination of AZ and BC	1	Sales (Net) (#12)	1	Sales (Net) (#2)
GA	Estimated (beginning with 1973, we no longer estimates interest expense)	6	Interest Expense (#15)	7	Interest Expense (#22)

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
GB	Certain classifications such as Current Assets, Current Liabilities, and Debt Due in One Year are estimated by us since the company reports an unclassified Balance Sheet	27	Assets – Total/Liabilities and Stockholders' Equity – Total (#6)	9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
GI	Combination of AC and GP	10	Income Before Extraordinary Items (#18) Net Income (Loss) (#172)	4	Income Before Extraordinary Items (#8) Net Income (Loss) (#69)
GL	Combination of GB and TL	27	Assets – Total/Liabilities and Stockholders Equity – Total (#6)	9	Assets –Total/Liabilities and Stockholders' Equity – Total (#44)
GP	Some or all data is pro forma	10	Income Before Extraordinary Items (#18) Net Income (Loss) (#172)	4	Income Before Extraordinary Items (#8) Net Income (Loss) (#69)
GQ	Implied rating	*15	S&P Senior Debt Rating (#280)	**PF3	Period Footnote S&P Senior Debt Rating
IB	Combination of IC and ID	*3 19	Debt – Senior Convertible (#188) Debt – Convertible (#79) Debt – Subordinated (#80) Debt – Notes (#81) Debt – Debentures (#82) Long-Term Debt – Other (#83) Debt Capitalized Lease Obligations (#84) Long-Term Debt – Tied to Prime (#148) Debt – Subordinated Convertible (#154)		

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
IC	Components of Long-Term Debt include current portion	*3	Debt – Senior Convertible (#188)		
		19	Debt – Convertible (#79)		
			Debt – Subordinated (#80)		
			Debt – Notes (#81)		
			Debt – Debentures (#82)		
			Long-Term Debt – Other (#83)		
			Debt Capitalized Lease Obligations (#84)		
			Long-Term Debt Tied to Prime (#148)		
			Debt – Subordinated Convertible (#154)		
ID	Components of Long-Term Debt and Debt Tied to Prime include unamortized debt discount or premium. The sum of components is not equal to total debt	*3	Debt – Senior Convertible (#188)		
		19	Debt – Convertible (#79)		
			Debt – Subordinated (#80)		
			Debt – Notes (#81)		
			Debt – Debentures (#82)		
			Long-Term Debt – Other (#83)		
			Debt Capitalized Lease Obligations (#84)		
			Long-Term Debt Tied to Prime (#148)		
			Debt – Subordinated Convertible (#154)		
IE	Includes significant (10% or more) seasonal or part-time employees	25	Employees (#29)		
IK	Includes foreign plans as reported by the company or as calculated by us	*8	Pension – Prepaid/Accrued Cost (Overfunded) (#290)		
		*9	Pension – Prepaid/Accrued Cost (Underfunded) (#300)		

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
JD	Reflects adjustments for stock splits or dividends	*5	Capital Surplus (#210)	14	Common Stock (#56)
		28	Common Stock (#85)	15	Capital Surplus (#57)
		29	Retained Earnings (#36)	16	Retained Earnings (#58)
JG	Combination of GB and JR			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
JJ	The sum of Pretax Income – Domestic and Pretax Income – Foreign differs from the sum of pretax income on the Income Statement	*7	Pretax Income – Domestic (#272) Pretax Income – Foreign (#273)		
JN	Recapitalization of Common Stock is reflected in both the Adjustment Factor(Cumulative) Ex-Date and the Adjustment Factor (Cumulative) Payable Date	28	Common Stock (#85)	14	Common Stock (#56)
JP	Recapitalization of Common Stock is not reflected in either the Adjustment Factor(Cumulative) Ex-Date or the Adjustment Factor (Cumulative) Payable Date	28	Common Stock (#85)	14	Common Stock (#56)
JQ	Report date differs from Balance Sheet date			19	Common Shares Outstanding (#61)
JR	Income Statement data not comparable to Balance Sheet data due to restatement			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
JW	Combination of AY, GB, and JR			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
JX	Combination of JD and JP	28	Common Stock (#85)	14	Common Stock (#56)
JY	Combination of AY and JR			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
JZ	Combination of JD and JN	28	Common Stock (#85)	14	Common Stock (#56)

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
KA	Combination of BA and CA			1	Sales (Net) (#2)
KB	Combination of BA and CB			1	Sales (Net) (#2)
KC	Combination of BA and CC			1	Sales (Net) (#2)
KD	Combination of BB and CA			1	Sales (Net) (#2)
KE	Combination of BB and CB			1	Sales (Net) (#2)
KF	Combination of BB and CC			1	Sales (Net) (#2)
KG	Combination of BC and CA			1	Sales (Net) (#2)
KH	Combination of BC and CB			1	Sales (Net) (#2)
KJ	Combination of BC and CC			1	Sales (Net) (#2)
KL	Combination of BA and CE			1	Sales (Net) (#2)
KM	Combination of BA and CF			1	Sales (Net) (#2)
KN	Combination of BA and CG			1	Sales (Net) (#2)
KO	Combination of BB and CE			1	Sales (Net) (#2)
KP	Combination of BB and CF			1	Sales (Net) (#2)
KR	Combination of BB and CG			1	Sales (Net) (#2)
KS	Combination of BC and CE			1	Sales (Net) (#2)
KT	Combination of BC and CF			1	Sales (Net) (#2)
KU	Combination of BC and CG			1	Sales (Net) (#2)
LL	Combination of AC and TE	18	Equity in Earnings (#55)		
LO	Combination of JD and TO	28	Common Stock (#85)	14	Common Stock (#56)
LR	Combination of AC and ER	*1	Operating Income After Depreciation (#178)	2	Depreciation and Amortization (#5)
		5	Depreciation and Amortization (#14)		
NB	Combination of BJ and NC	12	Earnings per Share (Basic) – Excluding Extraordinary Items (#58) Earnings per Share (Basic) – Including Extraordinary Items (#53)		

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
NC	Earnings per Share is a Standard & Poor's calculation and may disagree with company reports	12	Earnings per Share (Basic) – Including Extraordinary Items (#53) Earnings per Share (Basic) – Excluding Extraordinary Items (#58) Earnings per Share from Operations (#233)	6	Earnings per Share (Basic) – Including Extraordinary Items (#11) Earnings per Share (Basic) – Excluding Extraordinary Items (#19) Earnings per Share from Operations (#177)
NL	Combination of NC and QL			6	Earnings per Share (Basic) – Including Extraordinary Items (#11) Earnings per Share (Basic) – Excluding Extraordinary Items (#19)
NQ	Combination of NC and QJ	12	Earnings per Share (Basic) – Including Extraordinary Items (#53) Earnings per Share (Basic) – Excluding Extraordinary Items (#58)	6	Earnings per Share (Basic) – Including Extraordinary Items (#11) Earnings per Share (Basic) – Excluding Extraordinary Items (#19)
NR	Statutory rate used in calculation	16	Earnings per Share from Operations (#233)	24	Earnings per Share from Operations
NS	Combination of NC and RA	12	Earnings per Share (Basic) – Including Extraordinary Items (#53) Earnings per Share (Basic) – Excluding Extraordinary Items (#58)		
QA	Net of either interest income, interest capitalized or both	6	Interest Expense (#15)	7	Interest Expense (#22)
QB	Net of current year's sales, retirements, and/or disposals of Property, Plant and Equipment	13	Capital Expenditures (Statement of Cash Flows) (#128)	21	Capital Expenditures (#90)
QE	Net of eliminations	11 12	Debt – Consolidated Subsidiary (#329) Debt – Finance Subsidiary (#328)		

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
QH	Net of Rental Income	4	Rental Expense (#47)		
		14	Rental Commitments – Minimum – First Year (#96)		
			Rental Commitments – Minimum – Second Year (#164)		
			Rental Commitments – Minimum – Third Year (#165)		
			Rental Commitments – Minimum – Fourth Year (#166)		
			Rental Commitments – Minimum – Fifth Year (#167)		
QI	Combination of ER and QE	11	Debt – Consolidated Subsidiary (#329)		
		12	Debt – Finance Subsidiary (#328)		
QJ	Earnings per Share is based on the effect of common stock equivalents	12	Earnings per Share (Basic) – Including Extraordinary Items (#53)	6	Earnings per Share (Basic) – Including Extraordinary Items (#11)
			Earnings per Share (Basic) – Excluding Extraordinary Items (#58)		Earnings per Share (Basic) – Excluding Extraordinary Items (#19)
QL	Earnings per Share is net of all dilution as the company reports only fully diluted earnings per share			6	Earnings per Share (Basic) – Including Extraordinary items (#11)
					Earnings per Share (Basic) – Excluding Extraordinary Items (#19)
QT	Reflects an accounting change to conform with SFAS #21 (net of discount or premium) effective October 1971	20	Long-Term Debt – Total (#9)		
RA	Combination of BJ and QJ	12	Earnings per Share (Basic) – Including Extraordinary Items (#53)		
			Earnings per Share (Basic) – Excluding Extraordinary Items (#58)		
RC	Combination of NC and NR	16	Earnings per Share from Operations (#233)	24	Earnings per Share from Operations (#177)

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
RD	Combination of NC and ER	16	Earnings per Share from Operations (#233)	24	Earnings per Share from Operations (#177)
RE	Combination of NR and ER	16	Earnings per Share from Operations (#233)	24	Earnings per Share from Operations (#177)
RF	Combination of NC, ER, and NR	16	Earnings per Share from Operations (#233)	24	Earnings per Share from Operations (#177)
RH	Combination of BR and QH	4	Rental Expense (#47)		
TA	Computed using amortized method or cost reduction basis method	8	Investment Tax Credit (Income Account) (#51)		
TB	Combination of TC and TS	*4	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (Calculation: Property, Plant, and Equipment – Total (Gross) <i>minus</i> Property, Plant, and Equipment – Total (Net) (#7 - #8))		
TC	Computed using accelerated method or the units of production method	*4	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (Calculation: Property, Plant, and Equipment – Total (Gross) <i>minus</i> Property, Plant, and Equipment <i>minus</i> Total (Net) (#7 - #8))		
TE	Equity is reported after taxes (used only when the majority of the equity figure is reported after taxes)	18	Equity in Earnings (#55)		
TF	Computed using flow through method	8	Investment Tax Credit (#51)		
TG	Company uses successful efforts method of accounting	31	Property, Plant, and Equipment – Total(Net) (#8)		

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
TH	Company uses full cost method of accounting	31	Property, Plant, and Equipment – Total(Net) (#8)		
TL	Company in bankruptcy or liquidation	27	Assets – Total/Liabilities and Stockholders' Equity – Total (#6)	9	Assets – Total/Liabilities and Stockholders' Equity Total (#44)
TN	Federal, Foreign, State and Other Incomes Taxes are not classified by current and deferred	7	Income Taxes – Federal (#63) Income Taxes – Foreign (#64) Income Taxes – Other (#211) Income Taxes – State (#173)		
TO	Reflects leveraged buyouts	28	Common Stock (#85)	14 PF2	Common Stock (#56) Period Footnote Company Status Alert
TR	Company uses retirement method to account for common treasury stock	*10	Treasury Stock (Dollar Amount) – Common (#226)		
TS	Computed using straight line method	*4	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (Calculation: Property, Plant, and Equipment – Total (Gross) <i>minus</i> Property, Plant, and Equipment – Total (Net) (#7 - #8))		
TU	Combination of ER and TB	*4	Depreciation, Depletion, and Amortization(Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (Calculation: Property, Plant, and Equipment – Total (Gross) <i>minus</i> Property, Plant, and Equipment – Total (Net) (#7 - #8))		

Annual and Quarterly Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Annual Slot #	Annual Data Item and Number Being Footnoted	Quarterly Slot #	Quarterly Data Item and Number Being Footnoted
TV	Combination of ER and TC	*4	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (Calculation: Property, Plant, and Equipment – Total (Gross) <i>minus</i> Property, Plant, and Equipment – Total (Net) (#7 - #8))		
TY	SFAS #106 Transition obligation amortized	14	Accounting Changes – Cumulative Effect (#183)	23	Accounting Changes – Cumulative Effect (#117)
TX	Combination of ER and TS	*4	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196)		
		15	Depreciation, Depletion, and Amortization (Accumulated) (Balance Sheet) (#196) (Calculation: Property, Plant, and Equipment – Total (Gross) <i>minus</i> Property, Plant, and Equipment – Total (Net) (#7 - #8))		
TZ	SFAS #106 Transition obligation not amortized	14	Accounting Changes – Cumulative Effect (#183)	23	Accounting Changes – Cumulative Effect (#117)
UB	Combination of UG and GB	27	Assets – Total/Liabilities and Stockholders' Equity - Total (#6)	9	Assets – Total/Liabilities and Stockholders' Equity - Total (#44)
UG	Non-US Company; data collected in US GAAP	27	Assets – Total/Liabilities and Stockholders' Equity - Total (#6)	9	Assets – Total/Liabilities and Stockholders' Equity - Total (#44)
US	The company reports in U.S. Dollars	10	Income Before Extraordinary Items (#18) & Net Income (Loss) (#172) (Canadian File)	4	Income Before Extraordinary Items (#8) & Net Income (Loss) (#69) (Canadian File)
WA	Combination of AC and QA	6	Interest Expense (#15)	7	Interest Expense (#22)
WG	Combination of AY and GB			9	Assets – Total/Liabilities and Stockholders' Equity – Total (#44)
XB	Excludes employee benefits	22	Labor and Related Expense (#42)		
XN	Excludes either short-term borrowings (Notes are presented with accounts payable) or current portion of long-term debt			10	Debt in Current Liabilities (#45)

COMPUSTAT Business Information – Segment Item Value File Footnotes (by Code)

Footnote Code	Footnote Description	Footnote Slot #	Data Item Being Footnoted	Data Item Mnemonic
BA	Includes excise taxes	1	Sales – Net	SDATA (1)
BB	Includes other income	1	Sales – Net	SDATA (1)
BG	Includes engineering expense <i>(no longer collected after February 7, 2000)</i>	7	Research and Development – Company Sponsored	SDATA (11)
BS	Combination of BA and BB	1	Sales – Net	SDATA (1)
CH	Includes acquisition amounts <i>(no longer collected after February 7, 2000)</i>	4	Capital Expenditures	SDATA (4)
DB	Some or all data is not available due to a fiscal year change <i>(no longer collected after February 7, 2000)</i>	1	Sales – Net	SDATA (1)
DZ	Less than one year of data <i>(no longer collected after February 7, 2000)</i>	1	Sales – Net	SDATA (1)
EN	Includes inter-company sales	1	Sales – Net	SDATA (1)
GP	Some or all data is pro forma <i>(no longer collected after February 7, 2000)</i>	2	Operating Profit (Loss)	SDATA (2)
GR	Combination of GP and MB <i>(no longer collected after February 7, 2000)</i>	2	Operating Profit (Loss)	SDATA (2)
GS	Combination of GP and MA <i>(no longer collected after February 7, 2000)</i>	2	Operating Profit (Loss)	SDATA (2)
HG	Excludes other operating income <i>(no longer collected after February 7, 2000)</i>	1	Sales – Net	SDATA (1)
HH	Includes unconsolidated subsidiaries	1	Sales – Net	SDATA (1)
HK	Unaudited data <i>(no longer collected after February 7, 2000)</i>	1	Sales – Net	SDATA (1)
LD	Includes significant seasonal or part-time employees <i>(no longer collected after February 7, 2000)</i>	6	Employees	SDATA (8)
MA	Net of income taxes <i>(no longer collected after February 7, 2000)</i>	2	Operating Profit (Loss)	SDATA (2)
MB	Pretax income <i>(no longer collected after February 7, 2000)</i>	2	Operating Profit (Loss)	SDATA (2)
MC	Sales to the Domestic Government represents an aggregate of all industry segments	3	Sales to Principal Customer	CSALE (1)

COMPUSTAT Business Information – Segment Item Value File Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Footnote Slot #	Data Item Being Footnoted	Data Item Mnemonic
MD	Sales to Foreign Governments represents an aggregate of all industry segments	3	Sales to Principal Customer	CSALE (1)
ME	Sales to Principal Customer represents an aggregate of all industry segments	3	Sales to Principal Customer	CSALE (1)
MF	Combination of MC and MD	3	Sales to Principal Customer	CSALE (1)
MG	Combination of MC and ME	3	Sales to Principal Customer	CSALE (1)
MH	Combination of MD and ME	3	Sales to Principal Customer	CSALE (1)
MI	Combination of MC, MD, and ME	3	Sales to Principal Customer	CSALE (1)
QB	Net of current year's retirements and disposals (<i>no longer collected after February 7, 2000</i>)	4	Capital Expenditures	SDATA (4)
TE	Equity reported after taxes (<i>no longer collected after February 7, 2000</i>)	5	Equity in Earnings	SDATA (6)
UA	Combination of EN and BA	1	Sales – Net	SDATA (1)
UB	Combination of BB and EN (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net	SDATA (1)
YA	Combination of HK and BB (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net	SDATA (1)
YB	Combination of HK and HG (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net	SDATA (1)
YC	Combination of HK and EN (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net	SDATA (1)
YD	Combination of HK and BA (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net	SDATA (1)
YE	Combination of HK and BS (<i>no longer collected after February 7, 2000</i>)	1	Sales – Net	SDATA (1)

COMPUSTAT Business Information – Segment Item Value File Footnotes (by Code) (cont.)

Footnote Code	Footnote Description	Footnote Slot #	Data Item Being Footnoted	Data Item Mnemonic
YF	Combination of HK and UA <i>(no longer collected after February 7, 2000)</i>	1	Sales – Net	SDATA (1)
YG	Combination of HK and UB <i>(no longer collected after February 7, 2000)</i>	1	Sales – Net	SDATA (1)

Prices, Dividends, and Earnings (PDE) Footnotes (by Code)

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