

Standard & Poor's

A Division of The McGraw-Hill Companies



7400 South Alton Court
Englewood, Colorado 80112-2394
North America (800) 525-8640

International: London: 44 20 7826 8580

Or our Hong Kong office: (852) 2532 8000

Or our Tokyo office: (03) 3593 8666

<http://www.compustat.com>

Customer Support (clients in U.S. and Canada) (800) 523-4534

Customer Support Fax Number (303) 721-4432

Clients in Mexico can call: 01 800 288 2872, after the prompt, dial (800) 523-4534

<http://support.compustat.com>

Copyright © 2001 The McGraw-Hill Companies, Inc.

All rights reserved. Printed in the United States of America.

Revised April, 2001.

COMPUSTAT is a registered trademark of The McGraw-Hill Companies, Inc.
All other brandnames and trademarks are the property of their respective owners.

PROGRAMMING CHANGE TO THE COMPUSTAT BUSINESS INFORMATION - SEGMENT CURRENCY RATE FILE

The Segment Currency Rate File has been enhanced to include two new data items: **Source Year** and **Source Fiscal Year**. These items were added to a previously blank field. Please review the following Data Record Format technical documentation in order to make the necessary programming changes. Changes are marked in Bold.

Segment Currency Rate File Data Record Format

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes	Precision
Standard & Poor's Permanent #	PERM#	Character	1	6	6	
Data Year	DTYR	Integer	8	4	11	
Data Fiscal Year-end Month	FYR	Integer	13	2	14	
Source Currency Code	SRCCUR	Character	16	3	18	
Data Calendar Year	CYR	Integer	20	4	23	
Period End Exchange Rate	XRATE	Character	25	17	41	16.8
12 Month-Moving Exchange Rate	XRATE12	Character	43	17	59	16.8
ISO Currency Code (USD)	CURCD	Character	61	3	63	
Source Year	SRCYR	Integer	65	4	68	
Source Fiscal Year	SRCFYR	Integer	70	2	71	
BLANK	BLANK1	Character	73	12	84	

Revised 7/17/2001

		Industrial Annual File Header Record	3
		Industrial Annual File Company Record – Record 1	4
		Industrial Annual File Company Record – Record 2	5
		Industrial Quarterly File Header Record 1	6
		Industrial Quarterly File Header Record 2 & 3	7
		Industrial Quarterly File Company Record – Complete Record Format	8
		Industrial Quarterly File Company Record – Company Descriptors	9
		Industrial Quarterly File Company Record – Period Descriptor Array	10
		COMPUSTAT Prices, Dividends, and Earnings IBM 360/370 General File Formats	i
		COMPUSTAT Prices, Dividends, and Earnings (PDE) Files	1
		Record Control Information	1
		U.S.	1
		Canadian	1
		Header Record	2
		Record Format	2
		COMPUSTAT U.S. PDE File Header Record	3
		COMPUSTAT U.S. PDE File Record Format for IBM 360/370 General File Formats	4
		COMPUSTAT Canadian PDE File Header Record	6
		COMPUSTAT Canadian PDE File Record Format	7
		About the COMPUSTAT Character ASCII File Formats ...	i
		File Description	1
		Arrays	1
		Data Codes	1
		Data Fields	2
		Data Units	2
		Negative Numbers	2
		COMPUSTAT IBM 360/370 General File Formats	i
		Industrial Files	1
		Record Control Information	1
		Annual	1
		Quarterly	1
		Header Record	2
		Record Format	2
		COMPUSTAT Documentation	1
		What's in this Guide?	1
		Customer Support Information	3
		Important Telephone Numbers	3
		Ordering COMPUSTAT Products	4
		Quality Control	4
		Canadian Companies	4
		Subscription Agreement	4
		About the COMPUSTAT IBM 360/370 General File Format ...	i
		File Format Description	1
		Arrays	1
		Data Codes	1
		Data Units	1
		Default Data	1
		Sorting Order	2
		Trailer Records	2
		data?	1

Sorting Order	2	Record Control Information	2
Trailer Records	2	Record Format	2
Default Data	2	Header Record	2
COMPUSTAT Character ASCII File Formats	i	Reference File of SIC Codes Header File	3
Industrial Files	1	Reference File of SIC Codes Record Format	3
Record Control Information	1	Reference File of North American Industry Classification System (NAICS) Codes	4
Annual	1	Record Control Information	4
Quarterly	1	Record Format	4
Header Record	2	Reference File of North American Industry Classification System Record Format	5
Record Format	2	COMPUSTAT Business Information – Segment Company File	6
Default Data	2	Record Control Information	6
Industrial Annual File Header Record	3	Header Record	6
Industrial Annual File Company Record – Records 1 - 4	4	Record Format	6
Industrial Annual File Company Record – Records 5 - 8	5	Segment Company File Primary Keys	6
Industrial Quarterly File Header Record 1	6	Segment Company File Header Record	7
Industrial Quarterly File Header Record 2 & 3	7	Segment Company File Data Record Format	8
Industrial Quarterly File Company Record – Complete Record Format	8	COMPUSTAT Business Information - Segment Source File	9
Industrial Quarterly File Company Record – Company Descriptors	10	Record Control Information	9
Industrial Quarterly File Company Record – Period Descriptor Array	11	Header Record	9
Industrial Quarterly File Company Record – Period Footnote Array	12	Record Format	9
COMPUSTAT Business Information File Character ASCII File Formats	i	Segment Source File Primary Keys	9
SFAS 131 Overview	1	Segment Source File Header Record	10
COMPUSTAT Business Information File	1	Segment Source File Data Record Format	11
File Structure	1	COMPUSTAT Business Information – Segment Products File	12
File Format	1	Record Control Information	12
Header Record	1	Header Record	12
Segment Classifications	1	Record Format	12
Reference File of SIC Codes	2	Segment Products File Primary Keys	12
		Segment Products File Header Record	13

Segment Products File Data Record Format	14	Segment North American Industry Classification System Data Record Format	29
Segment Customer File	15	COMPUSTAT Business Information - Segment Geographic Area Codes File	30
Record Control Information	15	Record Control Information	30
Header Record	15	Header Record	30
Record Format	15	Record Format	30
Segment Customer File Primary Keys	15	Segment Geographic Area Codes File Primary Keys	30
Segment Customer File Header Record	16	Segment Geographic Area Codes File Header Record	31
Segment Customer File Data Record Format	17	Segment Geographic Area Codes File Data Record Format	31
COMPUSTAT Business Information - Segment Detail File	18	COMPUSTAT Business Information - Segment Currency Rate File	32
Record Control Information	18	Record Control Information	32
Header Record	18	Header Record	32
Record Format	18	Record Format	32
Segment Detail File Primary Keys	18	Segment Currency Rate File Primary Keys	32
Segment Detail File Header Record	19	Segment Currency Rate File Header Record Format	33
Segment Detail File Data Record Format	20	Segment Currency Rate File Data Record Format	33
COMPUSTAT Business Information - Segment Item Value File	21		
Record Control Information	21	COMPUSTAT Prices, Dividends, and Earnings Character ASCII File Formats	i
Header Record	21	COMPUSTAT Prices, Dividends, and Earnings (PDE) Files	1
Record Format	21	Record Control Information	1
Identification of Restated Data	21	U.S.	1
Segment Item Value File Primary Keys	21	Canadian	1
Segment Item Value File Header Record	22	Header Record	1
Segment Item Value File Data Record Format	25	Record Format	1
COMPUSTAT Business Information – Segment North American Industry Classification System (NAICS) File	28	File Format	1
Record Control Information	28	U.S. PDE File Header Record	2
Header Record	28	U.S. PDE File Record Format	3
Record Format	28	Canadian PDE File Header Record	5
Segment North American Industry Classification System File Primary Keys	28	Canadian PDE File Record Format	6
Segment North American Industry Classification System Header Record Format	29		

COMPUSTAT Transaction File Formats	i	Economic & Industry Sector File	1
COMPUSTAT Transaction Files	1	Value/Growth File	1
File Description	1	Trends & Projections	1
File Organization	1	Index Fundamentals File	1
General Information About COMPUSTAT Transaction Files	2	File Structure	2
File Availability	2	File Format	2
Trailer Records	2	Daily Fundamentals, Name and Address, and Permanent Number/CUSIP	
Header Record	2	Cross Reference	2
Record Format	2	Record Format	2
Default Data	2	Daily Fundamentals File	3
Types of Transactions	3	Annual File Index	19
Add Transaction	3	Quarterly File Index	23
Delete Transaction	3	Quarterly File Index	25
Update Transaction	3	Daily Price File Record Format	27
COMPUSTAT Transaction File – IBM 360/370 General File Format	4	Name and Address Header Record	29
Annual Header Record	4	Name and Address File	29
Quarterly Header Record	5	Permanent Number/CUSIP Cross Reference File - Character ASCII Format	31
U.S. PDE Header Record	6	Full File Output	31
COMPUSTAT Transaction File – IBM 360/370 General File Format		Transactional File Output	32
Transaction Code Beginning Byte	7	Permanent Number/CUSIP Cross Reference File - IBM Format	33
COMPUSTAT Transaction File – Character ASCII File Format	8	Full File Output	33
COMPUSTAT Transaction File – Character ASCII File Format	8	Transactional File Output	33
Annual Header Record	8		
Quarterly Header Record	9	Reference	i
U.S. PDE Header Record	10	In this chapter...	1
COMPUSTAT Transaction File – Character ASCII File Format Transaction		COMPUSTAT Data Item List	2
Code Beginning Character	11	Annual Data Items	2
COMPUSTAT Additional Files	i	Quarterly Data Items	17
Business Descriptions File	1	COMPUSTAT Business Information File Data Items	23
Daily Price File	1		

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

Introduction ...

1

Introduction ...	i
What is Standard & Poor's COMPUSTAT® data?	1
COMPUSTAT Documentation	1
What's in this Guide?	2
Customer Support Information	3
Important Telephone Numbers	3
Ordering COMPUSTAT Products	4
Quality Control	4
Canadian Companies	4
Subscription Agreement	4

What is Standard & Poor's COMPUSTAT® data?

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

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

COMPUSTAT data is unique in that it is **standardized** by financial statement and by specific item definition. Standardizing the data ensures that comparability exists among similar types of data items as well as financial results in current and prior time frames.

Several COMPUSTAT files are available in both annual and quarterly formats. The population between annual and quarterly files may not be the same. In most instances this is because an initial public offering may report quarterly data prior to annual data being available. The industrial annual formats offer both historical and restated data. The industrial quarterly formats offer restated data **as reported** by the company. The restated data allows analysts to compare current and prior years' results on a comparable basis and determine financial trends and growth rates. For most companies, annual and quarterly data is available for a maximum of 20 years and 48 quarters.

COMPUSTAT Documentation

As part of your subscription, you receive complete product documentation. In addition to this technical guide and the

COMPUSTAT
4/2001

COMPUSTAT User's Guide, you receive client communications including changes to technical specifications and product enhancements. You may also request regularly scheduled COMPUSTAT Status Reports that are in an electronic format.

What's in this Guide?

This guide is intended primarily for programmers and data processing personnel. Included are field specifications for annual and quarterly files for COMPUSTAT, COMPUSTAT Business Information, and COMPUSTAT Prices, Dividends, and Earnings (PDE). Field specifications for COMPUSTAT Additional Files are also available.

COMPUSTAT files are available through File Transfer Protocol (FTP) in either the IBM or Character ASCII format. Refer to the appropriate chapter for the formats available for each specific file.

Contents	Complete table of contents for this guide.
Chapter 1 Introduction	A brief overview of COMPUSTAT, its documentation and important telephone numbers for the Customer Support Department and the Corporate Offices.
Chapter 2 About the IBM 360/370 General File Formats	General information describing IBM 360/370 General File formats.
Chapter 3 COMPUSTAT IBM 360/370 General File Formats	Programming specifications for COMPUSTAT IBM 360/370 General File formats, including header record formats, complete record formats for companies, specifications for descriptors, period descriptor arrays, footnote arrays, and period footnote arrays.
Chapter 4 COMPUSTAT Prices, Dividends, and Earnings (PDE) IBM 360/370	Programming specifications for COMPUSTAT Prices, Dividends, and Earnings (PDE), including

General File Formats

header record formats and complete record formats for companies.

Chapter 5 About the Character ASCII File Formats

General information describing the ASCII File formats.

Chapter 6 COMPUSTAT Character ASCII File Formats

Programming specifications for COMPUSTAT Character ASCII file formats, including header record formats, complete record formats for companies, specifications for descriptors, period descriptor arrays, footnote arrays, and period footnote arrays.

Chapter 7 Revised COMPUSTAT Business Information Character ASCII File Formats

Programming specifications for the Revised COMPUSTAT Business Information Character ASCII File Formats, including header record formats and complete data record formats for the Reference File of SIC Codes, Reference File of North American Industry Classification System (NAICS) Codes, Segment Company File, Segment Source File, Segment Products File, Segment Customer File, Segment Detail File, Segment Item Value File, Segment North American Industry Classification System File, Segment Geographic Area Codes File and Segment Currency Rate File.

**Chapter 8
COMPUSTAT Prices, Dividends,
and Earnings (PDE) Character
ASCII File Formats**

Programming specifications for COMPUSTAT Prices, Dividends, and Earnings (PDE), including header record formats and complete record formats for companies.

**Chapter 9
Transaction File Formats**

General information and programming specifications for Transaction File formats, including records for companies added, deleted, or updated since the previous COMPUSTAT production.

**Chapter 10
COMPUSTAT Additional Files**

Information on Domestic Business Descriptions, Value/Growth Indicator, and Trends and Projections. Programming Specifications for Daily Fundamentals File, Index Fundamentals, Name and Address File, and Permanent Number/CUSIP Cross Reference Files.

**Chapter 11
Reference**

A list of data items by number and the Character ASCII Precision for each data item. In addition, Global Industry Classification System (GICS) codes are listed.

Customer Support Information

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

Staffed by a team of dedicated professionals, our Customer Support Department can assist you any time between 6 a.m. and 6 p.m. (MST), Monday - Friday, at **(800) 523-4534**. To direct your call more efficiently, our toll-free customer phone line is menu-activated. If you have a touch-tone phone, press **2** for assistance. If you have a rotary phone, hold for an operator.

Important Telephone Numbers

- Customer Support Department (800) 523-4534
- Customer Support FAX (303) 721-4432
- Sales Inquiries (800) 525-8640
- International (London) +44 20 7826 8580
- International (London) FAX +44 20 7826 8570

You may also contact your Standard & Poor's Account Representative at any of the following locations:

Standard & Poor's Institutional Market Services	7400 South Alton Court Englewood, CO 80112 (800) 525-8640
London Office	Wimbledon Bridge House 1 Hartfield Road London SW19 3RU United Kingdom +44 20 7826 8580
Hong Kong Office	30 th Floor, Edinburgh Tower The Landmark 15 Queen's Road Central Hong Kong +852 2532-8000

Standard & Poor's Institutional Market Services Sales Offices:

Boston, MA	(800) 532-2763
Chicago, IL	(800) 356-8552
New York, NY	(212) 438-3200
San Francisco, CA	(415) 981-8660
Toronto, Ontario, Canada	(416) 682-7316

Ordering COMPUSTAT Products

You can order COMPUSTAT products by calling your Standard & Poor's Account Representative or the Customer Support Department at **(800) 523-4534**. If you are a new customer, please specify your FTP requirements to include the following information:

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

Quality Control

Standard & Poor's maintains data quality through a series of rigorous validity and quality control measures. Several steps of manual and computer validity processing are used to ensure high-quality standards of accuracy and timeliness in the COMPUSTAT database.

Canadian Companies

Canadian Annual, Canadian Quarterly, and Canadian PDE are available in Canadian dollars only.

Subscription Agreement

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

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

About the COMPUSTAT IBM 360/370 General File Format ...

2

About the COMPUSTAT IBM 360/370 General File Format ...	i
File Format Description	1
Arrays	1
Data Codes	1
Data Units	1
Default Data	2
Sorting Order	3
Trailer Records	3

File Format Description

COMPUSTAT files are available in the IBM General file format. Most data is carried in IBM single-precision floating point binary notation. These files are designed to be read by the higher-level programming languages supported by IBM. The files use IBM standard block and record descriptor words.

Arrays

Data arrays are organized with the oldest information in the first part of the array and the most recent information in the last part of the array. The logic for the annual and quarterly data arrays is item by year or quarter with item varying the most rapidly. For example, the 176th element in the annual data array of (175, 20) is Data Item #1 of the second oldest year.

Data Codes

Standard & Poor's provides specific codes for data items that are not available, combined with other data items, considered insignificant by the company, or available only on a semi-annual or annual basis. Programmers must make provisions to recognize these codes so that they are not interpreted as figures.

Not Available Figure	If data is not available, that element of the data array contains a .0001 code.
Combined Figure	If data has been combined into another data item, that element of the array contains a .0004 code. <i>(This code is not used on the Prices, Dividends, and Earnings (PDE) files.)</i>
Insignificant Figure	If data has been reported by the company as insignificant, that element

of the data array contains a .0008 code. *(This code is not used on the PDE files.)*

Not Meaningful

If data is not meaningful, that element of the data array contains a .0007 code. For example, a .0007 appearing in Book Value per Share indicates data has not been calculated since divisor is 0 (zero).

Semi-Annual Figure

If data is available only on a semi-annual basis, the first and third quarters of the year contain .0002 codes. The code indicates that data in the second and fourth quarters represents semi-annual figures rather than quarterly figures. *(This code is used only on the Industrial Quarterly File and not on the PDE files.)*

Annual Figure

If data is available only on an annual basis, the first, second, and third quarters of the year contain .0003 codes. The code indicates that data in the fourth quarter represents an annual figure rather than quarterly figures. *(This code is used only on the Industrial Quarterly File and not on the PDE files.)*

Data Units

Most data items are represented in units of \$ millions. Data is rounded to the nearest thousand. Earnings per share items are presented in

actual dollars and cents. See *Chapter 11, Reference*, of this document for more specific information.

Default Data

Header and Trailer Records may contain Default Data. For Floating Point fields, the default is 0 or NA for data slots. For Character fields, the default is Character Blanks or zeros. For Integer fields, the default is zero.

Sorting Order

Companies are sorted numerically in ascending order by Industry Classification Code, CUSIP Issuer Code, and CUSIP Issue Number and Check Digit. Within each Industry Classification Code, companies are arranged by CUSIP and Record Number.

Trailer Records

One or more trailer records may appear at the end of the file. The annual files will have one trailer record which appears at the end of each file (before the end-of-file mark). The Quarterly files will have three (3) trailer records which appear at the end of each file (before the end-of-file mark). These trailer records are identified by zeros in the 13-character key (DNUM + CNUM + CIC). The data array for these trailer records contains default data. In some cases, it may be necessary to check for these records to avoid using them in the program.

COMPUSTAT IBM 360/370 General File Formats

3

COMPUSTAT IBM 360/370 General File Formats	i
Industrial Files	1
Record Control Information	1
Annual	1
Quarterly	1
Header Record	2
Record Format	2
Industrial Annual File Header Record	3
Industrial Annual File Company Record – Record 1	4
Industrial Annual File Company Record – Record 2	5
Industrial Quarterly File Header Record 1	6
Industrial Quarterly File Header Record 2 & 3	7
Industrial Quarterly File Company Record – Complete Record Format	8
Industrial Quarterly File Company Record – Company Descriptors	9
Industrial Quarterly File Company Record – Period Descriptor Array	10
Industrial Quarterly File Company Record – Period Footnote Array	11

Industrial Files

Several COMPUSTAT files are available in both annual and quarterly formats. The industrial annual formats offer both historical and restated data. The industrial quarterly formats offer restated data **as reported** by the company. The restated data allows analysts to compare current and prior years' results on a comparable basis and determine financial trends and growth rates. For most companies, annual and quarterly data is available for a maximum of 20 years and 48 quarters. The industrial files include the following:

Active Files

The **Primary, Supplementary, Tertiary File** contains the largest companies on the New York and American Stock Exchanges, including all companies comprising the S&P Industrial Index, and companies listed on major exchanges. The **Full Coverage File** contains NASDAQ National Market System companies, companies listed on regional exchanges, publicly held companies trading common stock, and wholly owned subsidiaries trading preferred stock or debt.

Canadian Files

The **Canadian File** contains more than 900 major Canadian industrial companies that report in Canadian currency.

Research Files

The **Industrial Research File** contains companies that have been deleted from the Primary, Supplementary, Tertiary, and Full Coverage files due to bankruptcy, acquisition or merger, leveraged buyout, or because they became private companies.

Back Data Files

Industrial files are also available for back periods. Annual back data is displayed from 1950 up to the current 20 year period. Quarterly back data is displayed from 1962 up to the current 48 quarter period.

Record Control Information

Annual

The IBM 360/370 General file format requires two records per company to present 350 data items for 20 years. Record 1 contains Data Items #1 through #175 for each of 20 years. Record 2 contains Data Items #176 through #350 for each of 20 years.

Each record contains 15,804 bytes of data. Eight bytes of block and record control information precede the data. Four bytes comprising the record descriptor word precede each record. Four bytes comprising the block descriptor word precede each block. The total block size is 15,812 bytes and the logical record length is 15,808 bytes.

Note: The variable blocked format has been preserved with the electronic delivery of our products in case the client chooses to write the downloaded information directly to tape. If the client chooses to bypass the tape option, all records will have an additional 8 bytes of information preceding the data for the BDW and RDW. If a tape is not being used, please disregard the LABEL parameter in the DCB statement.

The DCB may be written as:

```
DCB=(RECFM=VB,LRECL=15808,BLKSIZE=15812),LABEL=(,NL)
```

Quarterly

The IBM 360/370 General file format requires 12 records per company to present 232 data items for 48 quarters. Each record contains Data Items #1 through #232 for each of four quarters. Records are blocked in groups of three.

Each record contains 4,820 bytes of data. Four bytes comprising the record descriptor word precede each record. Four bytes comprising the block descriptor word precede each block. The logical record length is 4,824 bytes and the total block size is 14,476 bytes.

Note: The variable blocked format has been preserved with the electronic delivery of our products in case the client chooses to write the downloaded information directly to tape. If the client chooses to bypass the tape option, the first record in each block will have an additional 8 bytes of information preceding the data for the BDW and RDW; each of the two subsequent records in the block will have 4 additional bytes of information for the RDW. If a tape is not being used, please disregard the LABEL parameter in the DCB statement.

The DCB may be written as:
DCB=(RECFM=VB,LRECL=4824,BLKSIZE=14476),LABEL=(,NL)

Header Record

The header record format is identical to that of the company records. It is always the first record on the file and is identified by zeros in the CNUM field. This information is provided in the DATA field of the header record. Header records may contain default data. Quarterly header records have header record information in the first record only. The remaining two records will have default data.

Record Format

The next pages provide the technical specifications for header records and the complete industrial record formats for the Annual and Quarterly files.

Industrial Annual File Header Record

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative Bytes
Blank		Blank	1	1804	1804
Header Record File Identification Code	35	Primary-Supplementary-Tertiary	1805	4	1808
	37	Full-Coverage			
	23	Canadian (\$CAN)			
	89	Merged Research			
Cutoff Date – Month	01 - 12	Month of year	1809	4	1812
Cutoff Date – Day	01 - 31	Day of month	1813	4	1816
Cutoff Date – Year	2-digit expression	Last two digits of year	1817	4	1820
Creation Date – Month	01 - 12	Month of year	1821	4	1824
Creation Date – Day	01 - 31	Day of month	1825	4	1828
Creation Date – Year	2-digit expression	Last two digits of year	1829	4	1832
Blank		Blank	1833	8	1840
Number of Companies	5-digit expression	00000 – 65535	1841	4	1844
Previous Creation Date – Month	01 - 12	Month of year	1845	4	1848
Previous Creation Date – Day	01 - 31	Day of month	1849	4	1852
Previous Creation Date – Year	2-digit expression	Last two digits of year	1853	4	1856
Blank		Blank	1857	16	1872
Cutoff Date - Month	01-12	Month of year	1873	4	1876
Cutoff Date – Day	01-31	Day of month	1877	4	1880
Cutoff Date – Year	4-digit expression	4-Digit Year	1881	4	1884
Creation Date – Month	01-12	Month of year	1885	4	1888
Creation Date – Day	01-31	Day of month	1889	4	1892
Creation Date – Year	4-digit expression	4-Digit Year	1893	4	1896
Previous Creation Date – Month	01-12	Month of year	1897	4	1900
Previous Creation Date – Day	01-31	Day of month	1901	4	1904
Previous Creation Date – Year	4-digit expression	4-Digit Year	1905	4	1908
Blank			1909	13896	15804

Industrial Annual File Company Record – Record 1

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Standard Industry Classification Code – Primary	DNUM	Floating-point	1	4	4
CUSIP Issuer Code	CNUM	Character	5	8	12
CUSIP Issue Number and Check Digit	CIC	Floating-point	13	4	16
Record Number	REC	Floating-point	17	4	20
File Identification Code	FILE	Floating-point	21	4	24
Exchange Listing and S&P Major Index Code	ZLIST	Floating-point	25	4	28
Industry Name	INAME	Character	29	28	56
Company Name	CONAME	Character	57	28	84
Stock Ticker Symbol	SMBL	Character	85	8	92
Fiscal Year-end Month of Data (20)	FYR	Floating-point	93	80	172
Data Year (20)	YEAR	Floating-point	173	80	252
S&P Industry Index Relative Code	XREL	Floating-point	253	4	256
Stock Ownership Code	STK	Floating-point	257	4	260
Duplicate File Code	DUP	Floating-point	261	4	264
Blank		Floating-point	265	60	324
Update Code (20)	UCODE	Floating-point	325	80	404
Data Footnotes (35,20)	AFTNT	Character	405	1400	1804
Data Array (175,20)	DATA	Floating-point	1805	14000	15804

Industrial Annual File Company Record – Record 2

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Standard Industry Classification Code - Primary	DNUM	Floating-point	1	4	4
CUSIP Issuer Code	CNUM	Character	5	8	12
CUSIP Issue Code and Check Digit	CIC	Floating-point	13	4	16
Record Number	REC	Floating-point	17	4	20
File Identification Code	FILE	Floating-point	21	4	24
Company Location Code – State	STATE	Floating-point	25	4	28
Company Location Code – County	COUNTY	Floating-point	29	4	32
Incorporation Code – Foreign	FIC	Floating-point	33	4	36
Source Document Code (20)	SOURCE	Floating-point	37	80	116
Blank or Transaction Code (Trans only)		Character	117	2	118
Blank		Character	119	10	128
Employer Identification Number	EIN	Character	129	12	140
S&P Index Primary Marker	CPSPIN	Character	141	1	141
S&P Index Secondary Marker	CSSPIN	Character	142	2	143
S&P Index Subset Identifier	CSSPII	Character	144	1	144
S&P Long-Term Domestic Issuer Credit Rating – Current	SDBT	Character	145	2	146
Footnote - S&P Long-Term Domestic Issuer Credit Rating – Current	SDBTF	Character	147	2	148
S&P Subordinated Debt Rating – Current	SUBDBT	Character	149	2	150
S&P Short-Term Domestic Issuer Credit Rating – Current	CPAPER	Character	151	3	153
4 Digit Data Year (20)	4DTYR	Floating-point	154	80	233
North American Industry Classification System	NAICS	Character	234	8	241
Blank		Character	242	163	404
Data Footnotes (20)	AFTNT	Character	405	1400	1804
Data Array (20)	DATA	Floating-point	1805	14000	15804

Industrial Quarterly File Header Record 1

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative Bytes
Blank		Blank	1	628	628
Header Record File Identification Code	36	Primary-Supplementary-Tertiary	629	4	632
	43	Full-Coverage			
	25	Canadian (\$CAN)			
	90	Merged Research			
Cutoff Date – Month	01 - 12	Month of year	633	4	636
Cutoff Date – Day	01 - 31	Day of month	637	4	640
Cutoff Date – Year	2-digit expression	Last two digits of year	641	4	644
Creation Date – Month	01 - 12	Month of year	645	4	648
Creation Date – Day	01 - 31	Day of month	649	4	652
Creation Date – Year	2-digit expression	Last two digits of year	653	4	656
Blank		Blank	657	8	664
Number of Companies	5-digit expression	00000 – 65535	665	4	668
Previous Creation Date – Month	01 - 12	Month of year	669	4	672
Previous Creation Date – Day	01 - 31	Day of month	673	4	676
Previous Creation Date – Year	2-digit expression	Last two digits of year	677	4	680
Blank		Blank	681	16	696
Cutoff Date – Month	01-12	Month of year	697	4	700
Cutoff Date – Day	01-31	Day of month	701	4	704
Cutoff Date – Year	4-digit expression	4-Digit Year	705	4	708
Creation Date – Month	01-12	Month of year	709	4	712
Creation Date – Day	01-31	Day of month	713	4	716
Creation Date – Year	4-digit expression	4-Digit Year	717	4	720
Previous Creation Date – Month	01-12	Month of year	721	4	724
Previous Creation Date – Day	01-31	Day of month	725	4	728
Previous Creation Date –Year	4-digit expression	4-Digit Year	729	4	732
Blank		Blank	733	4088	4820

Industrial Quarterly File Header Record 2 & 3

Description	Type of Data	Default Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Position 1	Floating Point	Zeros	1	4	4
Position 2 (CUSIP)	Character	Header and Trailer Records have 6 Character Zeros and 2 Character Blanks	5	8	12
Position 3	Floating Point	Zeros	13	4	16
Position 4	Floating Point	Zeros	17	4	20
Position 5 (Record Number)	Floating Point	Header and Trailer Records have value of "1"	21	4	24
Position 6	Floating Point	Zeros	25	4	28
Position 7	Floating Point	Zeros	29	4	32
Position 8	Character	Character Blanks	33	28	60
Position 9	Character	Character Blanks	61	28	88
Position 10	Character	Character Blanks	89	12	100
Position 11	Floating Point	Zeros	101	4	104
Position 12	Character	Character Blanks	105	8	112
Position 13	Floating Point	Zeros	113	4	116
Position 14	Floating Point	Zeros	117	4	120
Position 15	Floating Point	Zeros	121	4	124
Position 16	Floating Point	Zeros	125	4	128
Position 17	Floating Point	Zeros	129	4	132
Position 18	Floating Point	Zeros	133	4	136
Position 19	Character	Character Blanks	137	4	140
Position 20	Character	Character Blanks	141	56	196
Position 21 (19,4)	Floating Point	Zeros	197	368	564
Position 22 (8,4)	Character	Character Blanks	565	64	628
Position 23 (232,4)	Floating Point	Not Available Data codes	629	3712	4340
Position 24(60,4)	Character	Character Blanks	4341	480	4820

Industrial Quarterly File Company Record – Complete Record Format

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Standard Industry Classification Code - Primary	DNUM	Floating-point	1	4	4
CUSIP Issuer Code	CNUM	Character	5	8	12
CUSIP Issue Number and Check Digit	CIC	Floating-point	13	4	16
Blank or Transaction Code (trans only)		Floating-point	17	4	20
Record Number	REC	Floating-point	21	4	24
File Identification Code	FILE	Floating-point	25	4	28
Duplicate File Code	DUP	Floating-point	29	4	32
Company Name	CONAME	Character	33	28	60
Industry Name	INAME	Character	61	28	88
Employer Identification Number	EIN	Character	89	12	100
Stock Ownership Code	STK	Floating-point	101	4	104
Stock Ticker Symbol	SMBL	Character	105	8	112
Exchange Listing and S&P Major Index Code	ZLIST	Floating-point	113	4	116
S&P Industry Index Relative Code	XREL	Floating-point	117	4	120
Incorporation Code – Foreign	FIC	Floating-point	121	4	124
Incorporation Code – State	INCORP	Floating-point	125	4	128
Company Location Code – State	STATE	Floating-point	129	4	132
Company Location Code – County	COUNTY	Floating-point	133	4	136
Canadian Index Code – Current	CANDXC	Character	137	4	140
North American Industry Classification System	NAICS	Character	141	8	148
Blank		Character	149	48	196
Period Descriptor Array (19, 4)		Floating-point	197	368	564
Period Footnote Array (8, 4)	QFTNT	Character	565	64	628
Data Array (232, 4)	DATA	Floating-point	629	3712	4340
Data Footnotes (60, 4)	AFTNT	Character	4341	480	4820

Industrial Quarterly File Company Record – Company Descriptors

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Standard Industry Classification Code - Primary	DNUM	Floating-point	1	4	4
CUSIP Issuer Code	CNUM	Character	5	8	12
CUSIP Issue Number and Check Digit	CIC	Floating-point	13	4	16
Blank		Floating-point	17	4	20
Record Number	REC	Floating-point	21	4	24
File Identification Code	FILE	Floating-point	25	4	28
Duplicate File Code	DUP	Floating-point	29	4	32
Company Name	CONAME	Character	33	28	60
Industry Name	INAME	Character	61	28	88
Employer Identification Number	EIN	Character	89	12	100
Stock Ownership Code	STK	Floating-point	101	4	104
Stock Ticker Symbol	SMBL	Character	105	8	112
Exchange Listing and S&P Major Index Code	ZLIST	Floating-point	113	4	116
S&P Industry Index Relative Code	XREL	Floating-point	117	4	120
Incorporation Code – Foreign	FIC	Floating-point	121	4	124
Incorporation Code – State	INCORP	Floating-point	125	4	128
Company Location Code – State	STATE	Floating-point	129	4	132
Company Location Code – County	COUNTY	Floating-point	133	4	136
Canadian Index Code – Current	CANDX	Character	137	4	140
North American Industry Classification System	NAICS	Character	141	8	148
Blank		Character	149	48	196

Industrial Quarterly File Company Record – Period Descriptor Array

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Period Descriptor Array (19, 4)		Floating-point	197	368	564
Data Year	DATA YEAR	Floating-point	197	4	200
Data Quarter	DATA QTR	Floating-point	201	4	204
Fiscal Year-end Month of Data	FISCAL YEAREND MONTH OF DATA	Floating-point	205	4	208
Standard & Poor's Calendar Year	S&P CALENDAR YEAR	Floating-point	209	4	212
Standard & Poor's Calendar Quarter	S&P CALENDAR QTR	Floating-point	213	4	216
Update Code	UPDATE CODE	Floating-point	217	4	220
Blank		Floating-point	221	4	224
Source Document Code	SOURCE DOCUMENT CODE	Floating-point	225	4	228
S&P Long-Term Domestic Issuer Credit Rating	S&P SENIOR DEBT RATING	Floating-point	229	4	232
Blank		Floating-point	233	4	236
S&P Short-Term Domestic Issuer Credit Rating	S&P COMMERCIAL PAPER RATING	Floating-point	237	4	240
S&P Common Stock Ranking	S&P COMMON STOCK RANKING	Floating-point	241	4	244
S&P Major Index Code – Historical	S&p MAJOR INDEX CODE – HISTORICAL	Floating-point	245	4	248
S&P Industry Index Code – Historical	S&P INDUSTRY INDEX CODE–HISTORICAL	Floating-point	249	4	252
Report Date of Quarterly Earnings	REPORT DATE OF QUARTERLY EARNINGS	Floating-point	253	4	256
Format Code (Statement of Cash Flows)	FORMAT CODE	Floating-point	257	4	260
S&P Subordinated Debt Rating	S&P SUBORDINATED DEBT RATING	Floating-point	261	4	264
Canadian Index Code	CANADIAN INDEX CODE	Floating-point	265	4	268
4-Digit Data Year	4DATA YEAR	Floating-point	269	4	272

Industrial Quarterly File Company Record – Period Footnote Array

Description		Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
4-Digit SPC Calendar Year	4S&P CALENDAR YEAR	Floating-point	273	4	276
Blank		Floating-point	277	12	288
Period Footnote Array (8, 4)		Character	565	64	628
Comparability Status	CSTATF	Character	565	2	566
Company Status Alert	STALRTF	Character	567	2	568
S&P Long-Term Domestic Issuer Credit Rating (Implied)	SDBTF	Character	569	2	570
Blank		Character	571	10	580

COMPUSTAT Prices, Dividends, and Earnings IBM 360/370 General File Formats

4

COMPUSTAT Prices, Dividends, and Earnings IBM 360/370 General File Formats	i
COMPUSTAT Prices, Dividends, and Earnings (PDE) Files	1
Record Control Information	1
U.S.	1
Canadian	1
Header Record	2
Record Format	2
COMPUSTAT U.S. PDE File Header Record	3
COMPUSTAT U.S. PDE File Record Format	4
COMPUSTAT Canadian PDE File Header Record	6
COMPUSTAT Canadian PDE File Record Format	7

COMPUSTAT Prices, Dividends, and Earnings (PDE) Files

The COMPUSTAT U.S. Prices, Dividends, and Earnings (PDE) File is a companion to the industrial files and contains market information on all active COMPUSTAT industrial companies and approximately 540 industry indexes and composites. U.S. PDE is also available for Research companies.

The COMPUSTAT Canadian Prices, Dividends, and Earnings (PDE) File contains market information on more than 900 major Canadian industrial companies and approximately 15 Canadian industry indexes and composites that report in Canadian currency.

The IBM 360/370 General file is arranged so that each physical record contains all data for one calendar year with year 1962 as the earliest possible record for U.S. companies and 1982 for Canadian companies. There may be a variable number of records available for each industry and company depending upon the number of calendar years of data available.

Record Control Information

U.S.

Each record contains 1,552 bytes of data. Eight bytes of block and record control information precede the data. The first four bytes are the standard IBM block descriptor word. The second four bytes are the standard IBM record descriptor word.

This is a “fixed, blocked” file with a blocking factor of six (6). The total block size is 9,340 bytes and the logical record length is 1,556 bytes.

Note: The variable blocked format has been preserved with the electronic delivery of our products in case the client chooses to write the downloaded information directly to tape. If the client chooses to bypass the tape option, the first record in each block will have an additional 8 bytes of information preceding the data for the BDW and RDW; each of the five subsequent records in the block will have 4 additional bytes of information for the RDW. If a tape is not being used, please disregard the LABEL parameter in the DCB statement.

The DCB may be written as:

```
DCB=(RECFM=U,LRECL=1556,BLKSIZE=9340),LABEL=(,NL)
```

Canadian

Each record contains 1,648 bytes of data. Eight bytes of block and record control information precede the data. The first four bytes are the standard IBM block descriptor word. The second four bytes are the standard IBM record descriptor word.

This is a “fixed, blocked” file with a blocking factor of six (6). The total block size is 9,916 bytes and the logical record length is 1,652 bytes.

Note: The variable blocked format has been preserved with the electronic delivery of our products in case the client chooses to write the downloaded information directly to tape. If the client chooses to bypass the tape option, the first record in each block will have an additional 8 bytes of information preceding the data for the BDW and RDW; each of the five subsequent records in the block will have 4 additional bytes of information for the RDW. If a tape is not being used, please disregard the LABEL parameter in the DCB statement.

The DCB may be written as:

```
DCB=(RECFM=U,LRECL=1652,BLKSIZE=9916),LABEL=(,NL)
```

Header Record

The header record format is identical to that of the company records. It is always the first record on the file and is identified by zeros in the CNUM field. This information is provided in the DATA field of the header record. A record descriptor is available for all header records. The first record contains the header record information. Additional records are default data filled.

Record Format

The next pages provide the technical specifications for header records and the complete record formats for the PDE files.

COMPUSTAT U.S. PDE File Header Record

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative Bytes
Blank		Blank	1	92	92
Header Record File Identification Code	85	PDE (Companies and Indexes)	93	4	96
	88	PDE Research (Companies and Indexes)			
Cutoff Date – Month	01 – 12	Month of year	97	4	100
Cutoff Date – Day	01 – 31	Day of month	101	4	104
Cutoff Date – Year	2-digit expression	Last two digits of year	105	4	108
Creation Date – Month	01 – 12	Month of year	109	4	112
Creation Date – Day	01 – 31	Day of month	113	4	116
Creation Date – Year	2-digit expression	Last two digits of year	117	4	120
Blank		Blank	121	8	128
Number of Entities	5-digit expression	00000 – 65535	129	4	132
Previous Creation Date – Month	01 – 12	Month of year	133	4	136
Previous Creation Date – Day	01 – 31	Day of month	137	4	140
Previous Creation Date – Year	2-digit expression	Last two digits of year	141	4	144
Blank		Blank	145	16	160
Cutoff Date – Month	01-12	Month of year	161	4	164
Cutoff Date – Day	01-31	Day of month	165	4	168
Cutoff Date – Year	4-digit expression	4 digit expression	169	4	172
Creation Date – Month	01-12	Month of year	173	4	176
Creation Date – Day	01-31	Day of month	177	4	180
Creation Date – Year	4-digit expression	4-Digit Year	181	4	184
Previous Creation Date – Month	01-12	Month of year	185	4	188
Previous Creation Date – Day	01-31	Day of month	189	4	192
Previous Creation Date – Year	4-digit expression	4-Digit Year	193	4	196
Blank		Blank	197	1356	1552

COMPUSTAT U.S. PDE File Record Format for IBM 360/370 General File Formats

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Fiscal Year End Month of Data	FYR	Character	1	2	2
Standard Industry Classification Code - Primary	DNUM	Character	3	4	6
CUSIP Issuer Code	CNUM	Character	7	6	12
CUSIP Issue Number and Check Digit	CIC	Character	13	3	15
Calendar Year	YEAR	Character	16	2	17
File Code	FILE	Character	18	2	19
Exchange Listing & S&P Major Index Code	ZLIST	Character	20	2	21
S&P Industry Index Relative Code	XREL	Character	22	4	25
Stock Ticker Symbol	SMBL	Character	26	8	33
Company Name	CONAME	Character	34	28	61
Industry Name	INAME	Character	62	28	89
S&P Primary Index Marker	CPSPIN	Character	90	1	90
Blank		Character	91	2	92
Price – High (12)	PRCH	Floating-point	93	48	140
Price – Low (12)	PRCL	Floating-point	141	48	188
Price – Close (12)	PRCC	Floating-point	189	48	236
Dividends per Share by Ex-Date	DIV	Floating-point	237	48	284
Earnings per Share – 12 Months Moving (12)	ERN	Floating-point	285	48	332
Common Shares Traded (12)	CSHTRM	Floating-point	333	48	380
Annualized Dividend Rate (12)	DIVRTE	Floating-point	381	48	428
Raw Adjustment Factor by Ex-Date (12)	RAWADJ	Floating-point	429	48	476
Cumulative Adjustment Factor by Ex-Date (12)	CUMADJ	Floating-point	477	48	524
Book Value per Share	BKV	Floating-point	525	4	528

COMPUSTAT U.S. PDE File
Record Format for IBM 360/370 General File Formats for IBM 360/370 General File Formats
(cont.)

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
North American Industry Classification System	NAICS	Character	529	8	536
Global Industry Classification Standard – Current	SPGICX	Character	537	8	544
Cash Equivalent per Share (12)	CHEQVM	Floating-point	545	48	592
Common Shares Outstanding (12)	CSHOQ	Floating-point	593	48	640
Net Asset Value per Share (12)	NAVM	Floating-point	641	48	688
Earnings per Share from Operations – 12 Months Moving (12)	OEPS12	Floating-point	689	48	736
Blank		Floating-point	737	480	1216
Global Industry Classification Standard – Monthly	SPGICM	Floating-point	1217	96	1312
Dividends per Share Footnote	DVPSXMF	Character	1313	24	1336
Adjustment Factor (Raw) by Ex-Date Footnote	RAJEXMF	Character	1337	24	1360
Comparability Status Footnote	CSTATF	Character	1361	24	1384
Issue Status Alert Footnote	ISALRTF	Character	1385	24	1408
Blank Footnotes (5x12)		Character	1409	120	1528
S&P Primary Index Marker – Monthly	CPSPINM	Character	1529	12	1540
IPO Date (MMDDYYYY)	IPO	Character	1541	8	1548
4 Digit Calendar Year	4YEAR	Character	1549	4	1552

COMPUSTAT Canadian PDE File Header Record

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative Bytes
Blank		Blank	1	92	92
Header Record File Identification Code	87	Canadian PDE (Companies and Indexes)	93	4	96
Cutoff Date – Month	01 – 12	Month of year	97	4	100
Cutoff Date – Day	01 – 31	Day of month	101	4	104
Cutoff Date – Year	2-digit expression	Last two digits of year	105	4	108
Creation Date – Month	01 – 12	Month of year	109	4	112
Creation Date – Day	01 – 31	Day of month	113	4	116
Creation Date – Year	2-digit expression	Last two digits of year	117	4	120
Blank		Blank	121	8	128
Number of Entities	5-digit expression	00000 – 65535	129	4	132
Previous Creation Date – Month	01 – 12	Month of year	133	4	136
Previous Creation Date – Day	01 – 31	Day of month	137	4	140
Previous Creation Date – Year	2-digit expression	Last two digits of year	141	4	144
Blank		Blank	153	16	168
Cutoff Date – Month	01-12	Month of year	169	4	172
Cutoff Date – Day	01-31	Day of month	173	4	176
Cutoff Date – Year	4-digit expression	4-Digit Year	177	4	180
Creation Date – Month	01-12	Month of year	181	4	184
Creation Date – Day	01-31	Day of month	185	4	188
Creation Date – Year	4-digit expression	4-Digit Year	189	4	192
Previous Creation Date – Month	01-12	Month of year	193	4	196
Previous Creation Date – Day	01-31	Day of month	197	4	200
Previous Creation Date – Year	4-digit expression	4-Digit Year	201	4	204
Blank		Blank	205	1444	1648

COMPUSTAT Canadian PDE File Record Format

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
S & P's Permanent Company Number	PERM#	Character	1	6	6
Blank		Character	7	2	8
Fiscal Year-end Month	FYR	Character	9	2	10
Standard Industry Classification Code - Primary	DNUM	Character	11	4	14
CUSIP Issuer Code	CNUM	Character	15	6	20
CUSIP Issue Number and Check Digit	CIC	Character	21	3	23
Calendar Year	YEAR	Character	24	2	25
File Identification Code	FILE	Character	26	2	27
Exchange Listing & S&P Major Index Code	ZLIST	Character	28	2	29
S&P Industry Index Relative Code	XREL	Character	30	4	33
Stock Ticker Symbol	SMBL	Character	34	8	41
Company Name	CONAME	Character	42	28	69
Industry Name	INAME	Character	70	28	97
Blank		Character	98	3	100
Price – High (12)	PRCH	Floating-point	101	48	148
Price – Low (12)	PRCL	Floating-point	149	48	196
Price – Close (12)	PRCC	Floating-point	197	48	244
Dividends per Share by Ex-Date	DIV	Floating-point	245	48	292
Earnings per Share – 12 Months Moving (12)	ERN	Floating-point	293	48	340
Common Shares Traded (12)	SHSTRD	Floating-point	341	48	388
Annualized Dividend Rate (12)	DIVRTE	Floating-point	389	48	436
Adjustment Factor (Raw) Ex-Date (12)	RAWADJ	Floating-point	437	48	484
Adjustment Factor (Cumulative) Ex-Date (12)	CUMADJ	Floating-point	485	48	532
Book Value per Share	BKV	Floating-point	533	4	536

COMPUSTAT COMPUSTAT Canadian PDE File Record Format (cont.)

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Common Stock Float Shares (12)	CSFSM	Floating-point	537	48	584
Common Shares Outstanding (12)	CSHOQ	Floating-point	585	48	632
Earnings per Share – Historical (12)	EPSH12	Floating-point	633	48	680
Blank		Floating-point	681	8	688
Cash Equivalent Distributions per Share (12)	CHEQVM	Floating-point	689	48	736
Net Asset Value per Share (12)	NAVM	Floating-point	737	48	784
Earnings per Share from Operations – 12 Months Moving (12)	OEPS12	Floating-point	785	48	832
Blank		Floating-point	833	576	1408
Dividends per Share Footnote (12)	DVPSXMF	Character	1409	24	1432
Adjustment Factor (Raw) Footnote (12)	RAJEXMF	Character	1433	24	1456
Comparability Status Footnote (12)	CSTATF	Character	1457	24	1480
Issue Status Alert Footnote (12)	ISALRTF	Character	1481	24	1504
Blank Footnotes(5x12)		Character	1505	120	1624
IPO Date (MMDDYYYY)	IPO	Character	1625	8	1632
Blank		Character	1632	4	1636
4 Digit Calendar Year	4YEAR	Character	1637	4	1640
North American Industry Classification System	NAICS	Character	1641	8	1648

About the COMPUSTAT Character ASCII File Formats ...

5

About the COMPUSTAT Character ASCII File Formats ...	i
File Description	1
Arrays	1
Data Codes	1
Data Fields	2
Data Units	2
Negative Numbers	2
Sorting Order	2
Trailer Records	2
Default Data	2

File Description

COMPUSTAT files are available in the Character ASCII file format.

Arrays

Data arrays are organized with the oldest information in the first part of the array and the most recent information in the last part of the array. The logic for the annual and quarterly data arrays is item by year or quarter with item varying the most rapidly. For example, the 176th element in the annual data array of (175, 20) is Data Item #1 of the second oldest year.

Data Codes

Standard & Poor's provides specific codes for data items that are not available, combined with other data items, considered insignificant by the company, or available only on a semi-annual or annual basis. Programmers must make provisions to recognize these codes so that they are not used as figures.

Not Available Figure

If data is not available, that element of the data array contains a left-adjusted minus sign, a "1" in the third position to the right of the implied decimal point, and zeros in the remainder of the field. For example, items with a field precision of 10.3 contain "-000000Δ001" codes.

Not Meaningful

If data is not meaningful, that element of the data array contains a left-adjusted minus sign, a "7" in the third position to the right of the implied decimal point, and zeros in the remainder of the field. For example, items with a field precision of 10.3 contain "-000000Δ007" codes.

Combined Figure

If data has been combined into another data item, that element of the array contains a left-adjusted minus sign, a "4" in the third position to the right of the implied decimal point, and zeros in the remainder of the field. For example, items with a field precision of 10.3 contain "-000000Δ004" codes. (*This code is not used on the Prices, Dividends, and Earnings (PDE) files.*)

Insignificant Figure

If data has been reported by the company as insignificant, that element of the data array contains a left-adjusted minus sign, an "8" in the third position to the right of the implied decimal point, and zeros in the remainder of the field. For example, items with a field precision of 10.3 contain "-000000Δ008" codes. (*This code is not used on the PDE files.*)

Semi-Annual Figure

If data is available only on a semi-annual basis, the first and third quarters of the year contain a left-adjusted minus sign, a "2" in the third position to the right of the implied decimal point, and zeros in the remainder of the field. For example, items with a field precision of 10.3 contain "-000000Δ002" codes. The code indicates that data in the second and fourth quarters represents semi-annual figures rather than quarterly figures. (*This code is used only on the Industrial Quarterly File, and not on the Business Information or PDE files.*)

Annual Figure

If data is available only on an annual basis, the first, second, and third quarters of the year contain a left-adjusted minus sign, a “3” in the third position to the right of the implied decimal point, and zeros in the remainder of the field. For example, items with a field precision of 10.3 contain “-000000Δ003” codes. The code indicates that data in the fourth quarter represents an annual figure rather than a quarterly figure. *(This code is used only on the Industrial Quarterly File, and not on the Business Information or PDE files.)*

Data Fields

All fields designated to contain numeric data are zero-filled and contain no blanks. There are no decimals physically present in the data fields. All decimals are implied by the designated field specification. For example, a 7.3 field containing Earnings per Share data might look like “0001Δ250”. In this case, earnings would be interpreted as \$1.25.

Data Units

Most data items are represented in units of \$ millions. Data is rounded to the nearest thousand. Earnings per share items are presented in actual dollars and cents. See *Chapter 11, Reference*, of this document for more specific information.

Negative Numbers

Negative values are preceded by a left-adjusted minus sign in the data field.

Sorting Order

Companies are sorted numerically in ascending order by Industry Classification Code, CUSIP Issuer Code, and CUSIP Issue Number and Check Digit. Within each Industry Classification Code, companies are arranged by CUSIP and Record Number. The sorting order for the Reference File of SIC Codes is ascending by SIC Code.

Trailer Records

One or more trailer records may appear at the end of the file. The annual files will have one trailer record that appears at the end of each file. The Quarterly files will have three (3) trailer records which appear at the end of each file. These trailer records are identified by zeros in the 13-character key (DNUM + CNUM + CIC). The data array for these trailer records contains default data values. In some cases, it may be necessary to check for these records to avoid using them in the program.

Default Data

Header and Trailer Records may contain Default Data. For Floating Point fields, the default is 0 or NA for data slots. For Character fields, the default is Character Blanks or zeros. For Integer fields, the default is zero.

COMPUSTAT Character ASCII File Formats

6

COMPUSTAT Character ASCII File Formats	i
Industrial Files	1
Record Control Information	1
Annual	1
Quarterly	1
Header Record	2
Record Format	2
Default Data	2
Industrial Annual File Header Record	3
Industrial Annual File Company Record – Records 1 - 4	4
Industrial Annual File Company Record – Records 5 - 8	5
Industrial Quarterly File Header Record 1	6
Industrial Quarterly File Header Record 2 & 3	7
Industrial Quarterly File Company Record – Complete Record Format	8
Industrial Quarterly File Company Record – Company Descriptors	10
Industrial Quarterly File Company Record – Period Descriptor Array	11
Industrial Quarterly File Company Record – Period Footnote Array	12

Industrial Files

Several COMPUSTAT files are available in both annual and quarterly formats. The industrial annual formats offer both historical and restated data. The industrial quarterly formats offer restated data **as reported** by the company. The restated data allows analysts to compare current and prior years' results on a comparable basis and determine financial trends and growth rates. For most companies, annual and quarterly data is available for a maximum of 20 years and 48 quarters. The industrial files include the following:

Active Files	The Primary, Supplementary, Tertiary File contains the largest companies on the New York and American Stock Exchanges, including all companies comprising the S&P Industrial Index, and companies listed on major exchanges. The Full Coverage File contains NASDAQ National Market System companies, companies listed on regional exchanges, publicly held companies trading common stock, and wholly owned subsidiaries trading preferred stock or debt.
Canadian Files	The Canadian File contains more than 900 major Canadian industrial companies that report in Canadian currency.
Research Files	The Industrial Research File contains companies that have been deleted from the Primary, Supplementary, Tertiary, Over-the-Counter, and Full Coverage files due to bankruptcy, acquisition or merger, leveraged buyout, or because they became private companies.
Back Data Files	Industrial files are also available for back periods. Annual back data is displayed from 1950 up to the current 20 year period. Quarterly back data is displayed from 1962 up to the current 48 quarter period.

Record Control Information

Annual

The Character ASCII format requires eight records per company to present 350 data items for 20 years.

Record	Data Item Numbers	Years
1	1 - 175	earliest five years
2	1 - 175	succeeding five years
3	1 - 175	succeeding five years
4	1 - 175	most current five years
5	176 - 350	earliest five years
6	176 - 350	succeeding five years
7	176 - 350	succeeding five years
8	176 - 350	most current five years

There are no special block or record control words and the data is "streamed" in nature. Each physical and logical record is 8,332 characters.

The DCB may be written:

DCB=(RECFM=F,LRECL=8332,BLKSIZE=8332),LABEL=(,NL)

(If a tape is not being used, please disregard the LABEL parameter in the DCB statement.)

Quarterly

The Character ASCII format requires 12 records per company to present 232 data items for 48 quarters. Each record contains data items #1 through #232 for each of four quarters. There are three records per block.

There are no special block or record control words and the data is "streamed" in nature. Each physical and logical record is 9,184 characters.

The DCB may be written:

DCB=(RECFM=F,BLRECL=9184, BLKSIZE=27552), LABEL=(,NL)

(If a tape is not being used, please disregard the LABEL parameter in the DCB statement.)

Header Record

The header record format is identical to that of the company records. It is always the first record on the file and is identified by zeros in the CNUM field. This information is provided in the DATA field of the header record. Header records may contain default data. Quarterly header records have header record information in the first record only. The remaining two records will have default data.

Record Format

The next pages provide the technical specifications for header records and the complete industrial record formats for the Annual and Quarterly files.

Default Data

Header and Trailer Records may contain Default Data. For Floating Point fields, the default is 0 or NA for data slots. For Character fields, the default is Character Blanks or zeros. For Integer fields, the default is 0.

Industrial Annual File Header Record

Header Information	Code	Description	Beginning Character	Number of Characters	Cumulative Characters
Blank		Blank	1	442	442
Header Record File Identification Code	35	Primary-Supplementary-Tertiary	443	2	444
	37	Full-Coverage			
	23	Canadian (\$CAN)			
Cutoff Date – Month	01 – 12	Month of year	445	2	446
Cutoff Date – Day	01 – 31	Day of month	447	2	448
Cutoff Date – Year	2-digit expression	Last two digits of year	449	2	450
Creation Date – Month	01 – 12	Month of year	451	2	452
Creation Date – Day	01 – 31	Day of month	453	2	454
Creation Date – Year	2-digit expression	Last two digits of year	455	2	456
Blank		Blank	457	4	460
Number of Companies	5-digit expression	00000 – 65535	461	5	465
Previous Creation Date – Month	01 – 12	Month of year	466	2	467
Previous Creation Date – Day	01 – 31	Day of month	468	2	469
Previous Creation Date – Year	2-digit expression	Last two digits of year	470	2	471
Blank		Blank	472	17	488
Cutoff Date – Month	01-12	Month of year	489	2	490
Cutoff Date – Day	01-31	Day of month	491	2	492
Cutoff Date – Year	4-digit expression	4-Digit Year	493	4	496
Creation Date – Month	01-12	Month of year	497	2	498
Creation Date – Day	01-31	Day of month	499	2	500
Creation Date – Year	4-digit expression	4-Digit Year	501	4	504
Previous Creation Date – Month	01-12	Month of year	505	2	506
Previous Creation Date – Day	01-31	Day of month	507	2	508
Previous Creation Date – Year	4-digit expression	4-Digit Year	509	4	512
Blank		Blank	513	7820	8332

Industrial Annual File Company Record – Records 1 - 4

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard Industry Classification Code - Primary	DNUM	Integer	1	4	4
CUSIP Issuer Code	CNUM	Character	5	6	10
CUSIP Issue Number and Check Digit	CIC	Integer	11	3	13
Record Number	REC	Integer	14	1	14
File Identification Code	FILE	Integer	15	2	16
Exchange Listing and S&P Major Index Code	ZLIST	Integer	17	2	18
Company Name (Records 1 and 3) Industry Name (Records 2 and 4)	CONAME INAME	Character	19	28	46
Stock Ticker Symbol	SMBL	Character	47	8	54
Fiscal Year-end Month of Data (5)	FYR	Integer	55	10	64
Data Year (5)	YEARA	Integer	65	10	74
S&P Industry Index Relative Code	XREL	Integer	75	4	78
Stock Ownership Code	STK	Integer	79	1	79
Duplicate File Code	DUP	Integer	80	2	81
Blank		Integer	82	6	87
Update Code (5)	UCODE	Integer	88	5	92
Data Footnotes (35, 5)	AFTNT	Character	93	350	442
Data Array (175, 5)	DATA	Numeric	443	7890	8332

Industrial Annual File Company Record – Records 5 - 8

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard Industry Classification Code - Primary	DNUM	Integer	1	4	4
CUSIP Issuer Code	CNUM	Character	5	6	10
CUSIP Issuer Number and Check Digit	CIC	Integer	11	3	13
Record Number	REC	Integer	14	1	14
File Identification Code	FILE	Integer	15	2	16
Company Location Code – State	STATE	Integer	17	2	18
Company Location Code – County	COUNTY	Integer	19	3	21
Incorporation Code – Foreign	FINC	Integer	22	2	23
Source Document Code (5)	SOURCE	Integer	24	10	33
S&P Primary Index Marker	CPSPIN	Character	34	1	34
S&P Secondary Index Identifier	CSSPIN	Character	35	2	36
S&P Subset Index Identifier	CSSPII	Character	37	1	37
S&P Long-Term Domestic Issuer Credit Rating– Current	SDBT	Character	38	2	39
Footnote – S&P Long-Term Domestic Issuer Credit Rating – Current	SDBTF	Character	40	2	41
S&P Subordinated Debt Rating – Current	SUBDBT	Character	42	2	43
S&P Short-Term Domestic Issuer Credit Rating– Current	CPAPER	Character	44	3	46
Blank or Transaction Code (trans only)		Character	47	2	48
Blank		Character	49	4	52
Employer Identification Number	EIN	Character	53	10	62
4-Digit Data Year (5)	4DTYR	Integer	63	20	82
North American Industry Classification System	NAICS	Character	83	6	88
Blank		Character	89	4	92
Data Footnotes (5)	AFTNT	Character	93	350	442
Data Array (5)	DATA	Numeric	443	7890	8332

Industrial Quarterly File Header Record 1

Header Information	Code	Description	Beginning Character	Number of Characters	Cumulative Characters
Blank (<i>Zero-filled</i>)		Blank	1	496	496
Header Record File Identification Code	36	Primary- Supplementary- Tertiary	497	2	498
	43	Full-Coverage			
	25	Canadian (\$CAN)			
	90	Merged Research			
Cutoff Date – Month	01 – 12	Month of year	499	2	500
Cutoff Date – Day	01 – 31	Day of month	501	2	502
Cutoff Date – Year	2-digit expression	Last two digits of year	503	2	504
Creation Date – Month	01 – 12	Month of year	505	2	506
Creation Date – Day	01 – 31	Day of month	507	2	508
Creation Date Year	2-digit expression	Last two digits of year	509	2	510
Blank (<i>Zero-filled</i>)		Blank	511	4	514
Number of Companies	5-digit expression	00000 – 65535	515	5	519
Previous Creation Date – Month	01 – 12	Month of year	520	2	521
Previous Creation Date – Day	01 – 31	Day of month	522	2	523
Previous Creation Date – Year	2-digit expression	Last two digits of year	524	2	525
Blank (<i>Zero-filled</i>)		Blank	526	17	542
Cutoff Date – Month	01-12	Month of year	543	2	544
Cutoff Date – Day	01-31	Day of month	545	2	546
Cutoff Date – Year	4-digit expression	4-Digit Year	547	4	550
Creation Date – Month	01-12	Month of year	551	2	552
Creation Date – Day	01-31	Day of month	553	2	554
Creation Date – Year	4-digit expression	4-Digit Year	555	4	558
Previous Creation Date – Month	01-12	Month of year	559	2	560
Previous Creation Date – Day	01-31	Day of month	561	2	562
Previous Creation Date – Year	4-digit expression	4-Digit Year	563	4	566
Blank		Blank	567	8618	9184

Industrial Quarterly File Header Record 2 & 3

Description	Type of Data	Default Data	Beginning Character	Number of Characters	Cumulative Characters
Position 1	Integer	Zeros	1	4	4
Position 2	Character	Header and Trailer	5	6	10
CUSIP		Records filled with Zeros			
Position 3	Integer	Zeros	11	3	13
Position 4	Integer	Zeros	14	2	15
Position 5	Integer	Header and Trailer	16	2	17
Record Number		Records have value of "1"			
Position 6	Integer	Zeros	18	2	19
Position 7	Integer	Zeros	20	2	21
Position 8	Character	Blanks	22	28	49
Position 9	Character	Blanks	50	28	77
Position 10	Character	Blanks	78	10	87
Position 11	Integer	Zeros	88	1	88
Position 12	Character	Blanks	89	8	96
Position 13	Integer	Zeros	97	2	98
Position 14	Integer	Zeros	99	4	102
Position 15	Integer	Zeros	103	2	104
Position 16	Integer	Zeros	105	2	106
Position 17	Integer	Zeros	107	2	108
Position 18	Integer	Zeros	109	3	111
Position 19	Character	Blanks	112	2	113
Position 20	Character	Blanks	114	63	176
Position 21 (19,4)	Integer	Zeros	177	256	432
Position 22 (8,4)	Character	Blanks	433	64	496
Position 23 (232,4)	Numeric	Not Available Figure	497	8202	8704
Position 24 (60,4)	Character	Blanks	8705	480	9184

Industrial Quarterly File Company Record – Complete Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard Industry Classification Code - Primary	DNUM	Integer	1	4	4
CUSIP Issuer Code	CNUM	Character	5	6	10
CUSIP Issue Number and Check Digit	CIC	Integer	11	3	13
Blank (Transaction Code – trans only)		Integer	14	2	15
Record Number	REC	Integer	16	2	17
File Identification Code	FILE	Integer	18	2	19
Duplicate File Code	DUP	Integer	20	2	21
Company Name	CONAME	Character	22	28	49
Industry Name	INAME	Character	50	28	77
Employer Identification Number	EIN	Character	78	10	87
Stock Ownership Code	STK	Integer	88	1	88
Stock Ticker Symbol	SMBL	Character	89	8	96
Exchange Listing and S&P Major Index Code	ZLIST	Integer	97	2	98
S&P Industry Index Relative Code	XREL	Integer	99	4	102
Foreign Incorporation Code	FIC	Integer	103	2	104
State Incorporation Code	INCORP	Integer	105	2	106
Company Location Code – State	STATE	Integer	107	2	108
Company Location Code – County	COUNTY	Integer	109	3	111
Canadian Index Code – Current	CANDXC	Character	112	2	113
North American Industry Classification System	NAICS	Character	114	6	119
Blank		Character	120	57	176
Period Descriptor Array (19, 4)			177	256	432
Data Year	DATA YEAR	Integer	177	2	178
Data Quarter	DATA QTR	Integer	179	1	179
Fiscal Year-end Month of Data	FISCAL YEAREND MONTH OF DATA	Integer	180	2	181
Standard & Poor's Calendar Year	S&P CALENDAR YEAR	Integer	182	2	183
Standard & Poor's Calendar Quarter	S&P CALENDAR QTR	Integer	184	1	184

COMPUSTAT

4/2001

Chapter 6 – COMPUSTAT Character ASCII File Formats

Industrial Quarterly File Company Record – Complete Record Format (cont.)

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Update Code	UPDATE CODE	Integer	185	1	185
Blank		Character	186	4	189
Source Document Code	SOURCE DOCUMENT CODE	Integer	190	2	191
S&P Long-Term Domestic Issuer Credit Rating – Current	S&P SENIOR DEBT RATING	Integer	192	2	193
Blank		Integer	194	2	195
S&P Short-Term Domestic Credit Rating – Current	S&P COMMERCIAL PAPER RATING– HISTORICAL	Integer	196	3	198
S&P Common Stock Ranking	S&P COMMON STOCK RANKING	Integer	199	2	200
S&P Major Index Code – Historical	S&P MAJOR INDEX CODE–HISTORICAL	Integer	201	2	202
S&P Industry Index Code – Historical	S&P INDUSTRY INDEX CODE–HISTORICAL	Integer	203	4	206
Report Date Quarterly Earnings (YYDDD)	REPORT DATE OF QUARTERLY EARNINGS	Integer	207	5	211
Format Code (Statement of Cash Flows)	FORMAT CODE	Integer	212	1	212
S&P Subordinated Debt Rating	S&P SUBORDINATED DEBT RATING	Integer	213	2	214
Canadian Index Code – Current	CANADIAN INDEX CODE	Integer	215	2	216
4-Digit Data Year	4DATA YEAR	Integer	217	4	220
4-Digit SPC Calendar Year	4S&P CALENDAR YEAR	Integer	221	4	224
Blank		Integer	225	16	240
Period Footnote (8, 4)	QFTNT	Character	433	64	496
Data Array (232, 4)	DATA	Numeric	497	8208	8704
Data Footnotes (60, 4)	AFTNT	Character	8705	480	9184

Industrial Quarterly File Company Record – Company Descriptors

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard Industry Classification Code - Primary	DNUM	Integer	1	4	4
CUSIP Issuer Code	CNUM	Character	5	6	10
CUSIP Issue Number and Check Digit	CIC	Integer	11	3	13
Blank		Integer	14	2	15
Record Number	REC	Integer	16	2	17
File Identification Code	FILE	Integer	18	2	19
Duplicate File Code	DUP	Integer	20	2	21
Company Name	CONAME	Character	22	28	49
Industry Name	INAME	Character	50	28	77
Employer Identification Number	EIN	Character	78	10	87
Stock Ownership Code	STK	Integer	88	1	88
Stock Ticker Symbol	SMBL	Character	89	8	96
Exchange Listing and S&P Major Index Code	ZLIST	Integer	97	2	98
S&P Industry Index Relative Code	XREL	Integer	99	4	102
Incorporation Code – Foreign	FIC	Integer	103	2	104
Incorporation Code – State	INCORP	Integer	105	2	106
Company Location Code – State	STATE	Integer	107	2	108
Company Location Code – County	COUNTY	Integer	109	3	111
Canadian Index Code – Current	CANDXC	Character	112	2	113
Blank		Character	114	63	176

Industrial Quarterly File Company Record – Period Descriptor Array

Description		Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Period Descriptor Array (19, 4)		Character	177	256	432
Data Year	DATA YEAR	Integer	177	2	178
Data Quarter	DATA QTR	Integer	179	1	179
Fiscal Yearend Month of Data	FISCAL YEAREND MONTH OF DATA	Integer	180	2	181
Standard & Poor's Calendar Year	S&P CALENDAR YEAR	Integer	182	2	183
Standard & Poor's Calendar Quarter	S&P CALENDAR QTR	Integer	184	1	184
Update Code	UPDATE CODE	Integer	185	1	185
Blank		Character	186	4	189
Source Document Code	SOURCE DOCUMENT CODE	Integer	190	2	191
S&P Long-Term Domestic Issuer Credit Rating	S&P SENIOR DEBT RATING	Integer	192	2	193
Blank		Integer	194	2	195
S&P Short-Term Domestic Issuer Credit Rating	S&P COMMERCIAL PAPER RATING– HISTORICAL	Integer	196	3	198
S&P Common Stock Ranking	S&P COMMON STOCK RANKING	Integer	199	2	200
S&P Major Index Code – Historical	S&P MAJOR INDEX CODE–HISTORICAL	Integer	201	2	202
S&P Industry Index Code – Historical	S&P INDUSTRY INDEX CODE–HISTORICAL	Integer	203	4	206
Report Date of Quarterly Earnings (YYDDD)	REPORT DATE OF QUARTERLY EARNINGS	Integer	207	5	211
Format Code (Statement of Cash Flows)	FORMAT CODE	Integer	212	1	212
S&P Subordinated Debt Rating	S&P SUBORDINATED DEBT RATING	Integer	213	2	214
Canadian Index Code – Current	CANADIAN INDEX CODE	Integer	215	2	216
4-Digit Data Year	4DATA YEAR	Integer	217	4	220

Industrial Quarterly File Company Record – Period Footnote Array

Description		Type of Data	Beginning Character	Number of Characters	Cumulative Characters
4 Digit S & P Calendar Year	4YEAR	Integer	221	4	224
Blank		Integer	225	16	240
Period Footnote Array (8, 4)		Character	433	64	496
Comparability Status	CSTATF	Character	433	2	434
Company Status Alert	STALRTF	Character	435	2	436
S&P Long-Term Domestic Issuer Credit Rating-Current (Implied)	SDBTF	Character	437	2	438
Blank		Character	439	10	448

COMPUSTAT Business Information File Character ASCII File Formats

7

COMPUSTAT Business Information File Character ASCII File Formats	i
SFAS 131 Overview	1
COMPUSTAT Business Information File	1
File Structure	1
File Format	1
Header Record	1
Segment Classifications	1
Reference File of SIC Codes	2
Record Control Information	2
Record Format	2
Header Record	2
Reference File of SIC Codes Header File	3
Reference File of SIC Codes Record Format	3
Reference File of North American Industry Classification System (NAICS) Codes	4
Record Control Information	4
Record Format	4
Reference File of North American Industry Classification System Record Format	5
COMPUSTAT Business Information – Segment Company File	6
Record Control Information	6
Header Record	6
Record Format	6
Segment Company File Primary Keys	6
Segment Company File Header Record	7

Segment Company File Data Record Format	8	Record Format	21
COMPUSTAT Business Information - Segment Source File	9	Identification of Restated Data	21
Record Control Information	9	Segment Item Value File Primary Keys	21
Header Record	9	Segment Item Value File Header Record	22
Record Format	9	Segment Item Value File Data Record Format	25
Segment Source File Primary Keys	9	COMPUSTAT Business Information – Segment North American Industry Classification System (NAICS) File	28
Segment Source File Header Record	10	Record Control Information	28
Segment Source File Data Record Format	11	Header Record	28
COMPUSTAT Business Information – Segment Products File	12	Record Format	28
Record Control Information	12	Segment North American Industry Classification System File Primary Keys	28
Header Record	12	Segment North American Industry Classification System Header Record Format	29
Record Format	12	Segment North American Industry Classification System Data Record Format	29
Segment Products File Primary Keys	12	COMPUSTAT Business Information - Segment Geographic Area Codes File	30
Segment Products File Header Record	13	Record Control Information	30
Segment Products File Data Record Format	14	Header Record	30
Segment Customer File	15	Record Format	30
Record Control Information	15	Segment Geographic Area Codes File Primary Keys	30
Header Record	15	Segment Geographic Area Codes File Header Record	31
Record Format	15	Segment Geographic Area Codes File Data Record Format	31
Segment Customer File Primary Keys	15	COMPUSTAT Business Information - Segment Currency Rate File	32
Segment Customer File Header Record	16	Record Control Information	32
Segment Customer File Data Record Format	17	Header Record	32
COMPUSTAT Business Information - Segment Detail File	18	Record Format	32
Record Control Information	18	Segment Currency Rate File Primary Keys	32
Header Record	18	Segment Currency Rate File Header Record Format	33
Record Format	18	Segment Currency Rate File Data Record Format	34
Segment Detail File Primary Keys	18		
Segment Detail File Header Record	19		
Segment Detail File Data Record Format	20		
COMPUSTAT Business Information - Segment Item Value File	21		
Record Control Information	21		
Header Record	21		

SFAS 131 Overview

On June 30, 1997, the Financial Accounting Standards Board (FASB) issued the pronouncement for the Statement of Financial Accounting Standards No. 131, Disclosure about Segments of an Enterprise and Related Information (SFAS 131). The statement establishes the standards for the way companies will report information related to operating segments in their annual and interim financial reports and supersedes SFAS 14, the basis for the COMPUSTAT Business Information Files. Due to the changes required under SFAS 131 for the reporting of business segments, a revised Business Information File has been created to allow for the collection of data reported under the new standard.

SFAS 131 has elected to make the new reporting more relevant than consistent or reliable. It specifically states that “both relevance and comparability will not be achievable in all cases, and audit systems should be the overriding concern.” Because FASB has determined that internal performance and audit systems will be the source for the new segment data, this data will not need to reconcile to the consolidated statements.

COMPUSTAT Business Information File

The concepts of industry and geographic segments have been replaced by “operating” segments as defined by the company’s management. These can be defined by product, service, market, geography, and subsidiaries. There is no limit on the number of operating segments a company may report for any given year or quarter.

The revised COMPUSTAT Business Information File will also provide Historical, as well as Restated data.

File Structure

Segment files will contain a variable number of records per company. The files will be formatted to present seven years of information per company, when available. Records for a year will only be presented if data is available; therefore, there may be gaps in years for any given company.

File Format

The Revised COMPUSTAT Business Information file is only available in ASCII format. The file will be produced in a fixed length, delimited format. To allow for flexible processing of each file, each line of the file will represent one record. Within a record, fields will be fixed length and will be delimited with a vertical-bar character (|). Each record will be terminated with a carriage-return (CR). All numeric fields not defined as integer will contain the decimal point (.).

Header Record

Each file will contain a header record of same size and layout as the data records, and will contain a record identifier database cutoff date and creation date. The header record will always be the first record in the file.

Segment Classifications

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

- Segment Company
- Segment Source
- Segment Detail
- Segment Products
- Segment Customers
- Segment Item Value
- Segment NAICS
- Segment Geographic Area Codes
- Segment Currency Rate

The Record lengths for each segment file are:

- Segment Company 370 bytes
- Segment Source 79 bytes
- Segment Detail 2322 bytes
- Segment Customers 155 bytes
- Segment Products 694 bytes
- Segment Item Value 843 bytes
- Segment NAICS 55 bytes
- Segment Geo Area Codes 47 bytes
- Segment Currency Rate 85 bytes

Reference File of SIC Codes

The Reference File of SIC Codes is an auxiliary file designed for use in conjunction with the revised COMPUSTAT Business Information file. This file is only available in ASCII format. This file provides a source for the Standard Industrial Classification (SIC) names that correspond to the SIC variables included on the COMPUSTAT Business Information – NAICS.

The source of this information is the 1987 *Standard Industrial Classification Manual* produced by the Executive Office of the President – Office of Management and Budget. In addition, there are pseudo-SIC classifications that were developed by Standard & Poor’s to define industries for which SIC had no classification, such as 5412 – Convenience Stores.

Changes to the SIC codes and names are made infrequently. Therefore, this file is only updated when revisions are needed. We anticipate that these updates will be necessary less than once each year.

Record Control Information

There are no special block or record control words and the data is “streamed” in nature. The logical record length is 80 characters, and the total block size is 7,200 characters. Records are blocked in groups of 90.

The DCB may be written as:

DCB=(RECFM=F,LRECL=80,BLKSIZE=7200),LABEL=(,NL)

(If a tape is not being used, please disregard the LABEL parameter in the DCB statement.)

Record Format

The next page provides the technical specifications for the complete record format for the Reference File of SIC Codes.

Header Record

The header record format is identical to that of the company records. It is always the first record on the file and is identified by zeros in the CNUM field. Header records may contain default data.

Reference File of SIC Codes Header File

Header Information	Code	Description	Beginning Character	Number of Characters	Cumulative Characters
Header Record File Identification Code	92		1	2	2
Product Cutoff Date =MM	01 – 12	Month of year	3	2	4
Product Cutoff Date = DD	01 – 31	Day of month	5	2	6
Product Cutoff Date = YY	2-digit expression	Last two digits of year	7	2	8
Creation Date = MM	01 – 12	Month of year	9	2	10
Creation Date = DD	01 – 31	Day of month	11	2	12
Creation Date = YY	2-digit expression	Last two digits of year	13	2	14
Blank		Blank	15	4	18
Number of Companies	5-digit expression	00000 – 65535	19	5	23
Previous Creation Date = MM	01 – 12	Month of year	24	2	25
Previous Creation Date = DD	01 – 31	Day of month	26	2	27
Previous Creation Date = YY	2-digit expression	Last two digits of year	28	2	29
Blanks		Blank	30	51	80

Reference File of SIC Codes Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Primary Standard Industrial Classification (SIC) Code	SIC	Character	1	4	4
Blank		Character	5	1	5
Type Code for the SIC	TYPE	Character	6	1	6
Blank		Character	7	2	8
SIC Name	SICNM	Character	9	72	80

Reference File of North American Industry Classification System (NAICS) Codes

The Reference File of NAICS Codes is only available in ASCII format. This file provides a source for the North American Industry Classification System (NAICS) numerical codes and a textual description of each code.

In 1997, the Office of Management and Budget (OMB) adopted the North American Industry Classification System to provide new comparability in statistics about business activity across North America. It is intended to become a replacement for the 1987 Standard Industrial Classification (SIC) codes.

Changes to the NAICS codes and names are anticipated to be made on a five (5) year cycle. Therefore, this file is only updated when revisions are needed.

Record Control Information

There are no special blocks or record control words. The logical record length is 110 characters. There is one record per block. Each record contains a carriage return/line feed in the last field position.

The DCB may be written as:
DCS=(RECFM=F,LRECL=110,BLKSIZE=110), LABEL=(,NL)

Record Format

The next page provides the technical specifications for the complete record format for the Reference File of the North American Industry Classification Systems (NAICS) file.

Reference File of North American Industry Classification System Record Format

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
North American Industry Classification System Code	NAICS	Character	1	8	8
North American Industry Classification Description		Character	9	100	108
“.” Character		Character	109	1	109
Carriage return		Character	110	1	110

COMPUSTAT Business Information – Segment Company File

The COMPUSTAT Business Information – Segment Company file is a subset of the COMPUSTAT Business Information file. This file contains a record for each company that has segment data within the recent data years. The Segment Company File is also available for back periods. Back data is displayed for the years prior to the current seven-year period if a company had segment data within the previous 13 years.

Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Company file.

Segment Company File Primary Keys

The Primary Key for the Segment Company File is:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Identifier	PERM#

Segment Company File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	COMPY	Character	Company	1	6	6
BLANK		Character	Blank	8	4	11
BLANK		Character	Blank	13	6	18
BLANK		Character	Blank	20	2	21
BLANK		Character	Blank	23	1	23
BLANK		Character	Blank	25	50	74
Cutoff Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	76	8	83
Creation Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	85	8	92
BLANK		Character	Blank	94	3	96
BLANK		Character	Blank	98	6	103
BLANK		Character	Blank	105	8	112
BLANK		Character	Blank	114	256	369

Segment Company File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
S & P Permanent Company Number	PERM#	Character	1	6	6
Standard Industry Classification Code – Primary	DNUM	Character	8	4	11
CUSIP Issuer Code	CIC	Character	13	6	18
CUSIP Issuer Number	CIN	Character	20	2	21
CUSIP Check Digit	CCD	Character	23	1	23
Company Name	CONM	Character	25	50	74
Blank	BLANK1	Character	76	8	83
Primary Exchange Ticker	SMBL	Character	85	8	92
Incorporation ISO Country Code	INCORP	Character	94	3	96
North American Industry Classification Code – Primary	NAICS	Character	98	6	103
Global Industrial Classification System Code	SPGICX	Character	105	8	112
Blank	BLANK2	Character	114	256	369

COMPUSTAT Business Information - Segment Source File

The COMPUSTAT Business Information – Segment Source file is a subset of the COMPUSTAT Business Information file. This file will include information relative to the source used for collection. Historically, there will only be one Segment Source file record per Segment Detail record.

This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted. The Segment Source File is also available for back periods. Back data is displayed for the years prior to the current seven-year period if a company had segment data within the previous 13 years.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Source file.

Segment Source File Primary Keys

The Primary Keys for the Segment Source File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Permanent #	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR

Segment Source File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SEGSRC	Character	Segment Source	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Integer	Blank	16	4	19
BLANK		Character	Blank	21	2	22
BLANK		Character	Blank	24	1	24
BLANK		Character	Blank	26	6	31
BLANK		Character	Blank	33	3	35
BLANK		Character	Blank	37	3	39
Cutoff Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	41	8	48
Creation Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	50	8	57
BLANK		Character	Blank	59	20	78

Segment Source File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
S & P Permanent Company Number	PERM#	Character	1	6	6
Source Year	SRCYR	Integer	8	4	11
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14
Calendar Year	YEAR	Integer	16	4	19
Source Document Code	SSRCE	Character	21	2	22
Update Code	SUCODE	Character	24	1	24
Primary Historical NAICS	HNAICS	Character	26	6	31
ISO Currency Code	CURCD	Character	33	3	35
Source ISO Currency Code	SRCCUR	Character	37	3	39
BLANK	BLANK1	Character	41	8	48
BLANK	BLANK2	Character	50	8	57
BLANK	BLANK3	Character	59	20	78

COMPUSTAT Business Information – Segment Products File

The COMPUSTAT Business Information – Segment Products file is a subset of the COMPUSTAT Business Information file. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Products file.

Segment Products File Primary Keys

The Primary Keys for the Segment Products File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Permanent #	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Product Identifier	PDID

Segment Products File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	PROD	Character	Product	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Integer	Blank	16	4	19
BLANK		Character	Blank	21	50	70
BLANK		Character	Blank	72	6	77
Cutoff Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	79	17	95
BLANK		Character	Blank	97	255	351
BLANK		Character	Blank	353	255	607
BLANK		Integer	Blank	609	17	625
Creation Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	627	17	643
BLANK		Integer	Blank	645	17	661
BLANK		Integer	Blank	663	17	679
BLANK		Character	Blank	681	8	688
BLANK		Integer	Blank	690	4	693

Segment Products File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision	Units
S & P Permanent Company Number	PERM#	Character	1	6	6		
Source Year	SRCYR	Integer	8	4	11		
Source Fiscal Year-end Month	SRCFYR	Integer	13	2	14		
Product Identifier	PDID	Integer	16	4	19		
Product Name	PNAME	Character	21	50	70		
NAICS Code	PNAICS	Character	72	6	77		
External Revenues	PSALE	Character	79	17	95	16.3	\$Mil
Blank	BLANK1	Character	97	255	351		
Blank	BLANK2	Character	353	255	607		
Blank	BLANK3	Integer	609	17	625		
Blank	BLANK4	Character	627	17	643		
Blank	BLANK5	Integer	645	17	661		
Blank	BLANK6	Integer	663	17	679		
Segment Link – Segment Type	PSTYPE	Character	681	8	688		
Segment Link – Segment Identifier	PSID	Integer	690	4	693		

Segment Customer File

The COMPUSTAT Business Information – Segment Customer file is a subset of the COMPUSTAT Business Information file. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted. Back data is displayed for the years prior to the current seven-year period with a total of 13 years of back data available.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Customer file.

Segment Customer File Primary Keys

The Primary Keys for the Segment Customer File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Permanent #	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Customer Identifier	CID

Segment Customer File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	CUST	Character	Customer	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Integer	Blank	16	4	19
BLANK		Character	Blank	21	8	28
BLANK		Character	Blank	30	50	79
BLANK		Character	Blank	81	17	97
BLANK		Character	Blank	99	6	104
Cutoff Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	106	8	113
Creation Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	115	8	122
BLANK		Character	Blank	124	17	140
BLANK		Character	Blank	142	8	149
BLANK		Integer	Blank	151	4	154

Segment Customer File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
S & P Permanent Company Number	PERM#	Character	1	6	6
Source Year	SRCYR	Integer	8	4	11
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14
Customer Identifier	CID	Integer	16	4	19
Customer Type	CTYPE	Character	21	8	28
Customer Name	CNAME	Character	30	50	79
Customer Revenues	CSALE	Character	81	17	97
Blank	BLANK1	Character	99	6	104
Geographic Area Code	CGEOCD	Character	106	8	113
Geographic Area Type	CGEOAR	Character	115	8	122
BLANK	BLANK2	Character	124	17	140
Segment Link – Segment Type	CSTYPE	Character	142	8	149
Segment Link – Segment Identifier	CSID	Integer	151	4	154

COMPUSTAT Business Information - Segment Detail File

The COMPUSTAT Business Information – Segment Detail file is a subset of the COMPUSTAT Business Information file. Historically, there will only be one segment source file record per segment detail record. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted. Back data is displayed for the years prior to the current seven-year period with a total of 13 years of back data available.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Detail file.

Segment Detail File Primary Keys

The Primary Keys for the Segment Detail File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Permanent #	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Segment Type	STYPE
Segment Identifier	SID

Segment Detail File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SEGDTL	Character	Segment Detail	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Character	Blank	16	8	23
BLANK		Integer	Blank	25	4	28
BLANK		Character	Blank	30	255	284
BLANK		Character	Blank	286	8	293
Cutoff Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	295	8	302
Creation Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	304	8	311
BLANK		Character	Blank	313	8	320
BLANK		Character	Blank	322	2000	2321

Segment Detail File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard & Poor's Permanent #	PERM#	Character	1	6	6
Source Year	SRCYR	Integer	8	4	11
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14
Segment Type	STYPE	Character	16	8	23
Segment Identifier	SID	Integer	25	4	28
Segment Name	SNAME	Character	30	255	284
Blank	BLANK1	Character	286	8	293
Operating Segment Type 1	SOPTP1	Character	295	8	302
Operating Segment Type 2	SOPTP2	Character	304	8	311
Geographic Segment Type	SGEOTP	Character	313	8	320
BLANK	BLANK2	Character	322	2000	2321

COMPUSTAT Business Information - Segment Item Value File

The COMPUSTAT Business Information - Segment Item Value file is a subset of the COMPUSTAT Business Information file. This file will provide the data as it was originally reported (i.e., historical) and up to 2 years of Restated data. By comparing Source Year to Data Year, you will be able to determine whether the data is Historical or Restated. Back data is displayed for the years prior to the current seven-year period if a company had segment data within the previous 13 years

The item **Segment Type** in this file will allow you to determine what type of segment data is being reported. All segment and geographic data (when reported) will flow through the Segment Item Value file.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Item Value file.

Identification of Restated Data

When Source Year and Data Year do not match, the information presented in that record will be Restated Data. This information will be very significant when a company has had a complete change to their segment reporting.

Segment Item Value File Primary Keys

The Primary Keys for the Segment Item Value File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Permanent #	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Segment Type	STYPE
Segment Identifier	SID
Data Year	YEAR
Data Fiscal Year-end Month	FYR

Segment Item Value File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SEGITM	Character	Segment Item	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Character	Blank	16	8	23
BLANK		Integer	Blank	25	4	28
BLANK		Integer	Blank	30	4	33
BLANK		Integer	Blank	35	2	36
BLANK		Integer	Blank	38	4	41
Cutoff Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	43	17	59
Creation Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	61	17	77
BLANK		Character	Blank	79	17	95
BLANK		Character	Blank	97	17	113
BLANK		Character	Blank	115	17	131
BLANK		Character	Blank	133	17	149
BLANK		Character	Blank	151	17	167
BLANK		Character	Blank	169	17	185
BLANK		Character	Blank	187	17	203
BLANK		Character	Blank	205	17	221
BLANK		Character	Blank	223	17	239
BLANK		Character	Blank	241	17	257
BLANK		Character	Blank	259	17	275
BLANK		Character	Blank	277	17	293
BLANK		Character	Blank	295	17	311
BLANK		Character	Blank	313	17	329
BLANK		Character	Blank	331	17	347
BLANK		Character	Blank	349	17	365

Segment Item Value File Header Record (cont.)

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
BLANK		Character	Blank	367	17	383
BLANK		Character	Blank	385	17	401
BLANK		Character	Blank	403	17	419
BLANK		Character	Blank	421	17	437
BLANK		Character	Blank	439	17	455
BLANK		Character	Blank	457	17	473
BLANK		Character	Blank	475	17	491
BLANK		Character	Blank	493	17	509
BLANK		Character	Blank	511	17	527
BLANK		Character	Blank	529	17	545
BLANK		Character	Blank	547	17	563
BLANK		Character	Blank	565	17	581
BLANK		Character	Blank	583	17	599
BLANK		Character	Blank	601	17	617
BLANK		Character	Blank	619	17	635
BLANK		Character	Blank	637	17	653
BLANK		Character	Blank	655	17	671
BLANK		Character	Blank	673	17	689
BLANK		Character	Blank	691	17	707
BLANK		Character	Blank	709	17	725
BLANK		Character	Blank	727	17	743
BLANK		Character	Blank	745	8	752
BLANK		Character	Blank	754	8	761
BLANK		Character	Blank	763	8	770
BLANK		Character	Blank	772	8	779
BLANK		Character	Blank	781	8	788
BLANK		Character	Blank	790	8	797
BLANK		Character	Blank	799	8	806

**Segment Item Value File
Header Record (cont.)**

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
BLANK		Character	Blank	808	8	815
BLANK		Character	Blank	817	8	824
BLANK		Character	Blank	826	8	833
BLANK		Character	Blank	835	8	842

Segment Item Value File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision	Units
Standard & Poor's Permanent #	PERM#	Character	1	6	6		
Source Year	SRCYR	Integer	8	4	11		
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14		
Segment Type	STYPE	Character	16	8	23		
Segment Identifier	SID	Integer	25	4	28		
Data Year	DTYR	Integer	30	4	33		
Data Fiscal Year-end Month	FYR	Integer	35	2	36		
Data Calendar Year	CYR	Integer	38	4	41		
Net Sales	SALE	Character	43	17	59	16.3	\$Mil
Operating Income Before Depr	OIBD	Character	61	17	77	16.3	\$Mil
Depreciation and Amortization	DP	Character	79	17	95	16.3	\$Mil
Operating Income After Depr	OIAD	Character	97	17	113	16.3	\$Mil
Capital Expenditures	CAPX	Character	115	17	131	16.3	\$Mil
Identifiable/Total Assets	AT	Character	133	17	149	16.3	\$Mil
Equity in Earnings	EQEARN	Character	151	17	167	16.3	\$Mil
Investments at Equity	INVEQ	Integer	169	17	185	16.3	\$Mil
Employees	EMP	Character	187	17	203	16.3	Actual
Research and Development	RD	Character	205	17	221	16.3	\$Mil
Order Backlog	OBKLG	Character	223	17	239	16.3	\$Mil
Export Sales	EXPORT	Character	241	17	257	16.3	\$Mil
BLANK	BLANK1	Character	259	17	275		
Intersegment Eliminations	INTSEG	Character	277	17	293	16.3	\$Mil
BLANK	BLANK2	Character	295	17	311		
BLANK	BLANK3	Character	313	17	329		
BLANK	BLANK4	Character	331	17	347		
BLANK	BLANK5	Character	349	17	365		
BLANK	BLANK6	Character	367	17	383		
BLANK	BLANK7	Character	385	17	401		

Segment Item Value File Data Record Format (cont.)

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision	Units
BLANK	BLANK8	Character	403	17	419		
BLANK	BLANK9	Character	421	17	437		
BLANK	BLANK10	Character	439	17	455		
BLANK	BLANK11	Character	457	17	473		
BLANK	BLANK12	Character	475	17	491		
Pretax Income	PI	Character	493	17	509	16.3	\$Mil
BLANK	BLANK13	Character	511	17	527		
Income Before Extraordinary Items	IB	Character	529	17	545	16.3	\$Mil
BLANK	BLANK14	Character	547	17	563		
Net Income (Loss)	NI	Character	565	17	581	16.3	\$Mil
BLANK	BLANK15	Character	583	17	599		
BLANK	BLANK16	Character	601	17	617		
BLANK	BLANK17	Character	619	17	635		
BLANK	BLANK18	Character	637	17	653		
BLANK	BLANK19	Character	655	17	671		
Operating Profit	OPS	Character	673	17	689	16.3	\$Mil
BLANK	BLANK20	Character	691	17	707		
BLANK	BLANK21	Character	709	17	725		
BLANK	BLANK22	Character	727	17	743		
Footnote 1 – Sales	SALEF	Character	745	8	752		
Footnote 2 – Operating Profit	OPINCF	Character	754	8	761		
Footnote 3 – Capital Expenditures	CAPXF	Character	763	8	770		
Footnote 4 – Equity in Earnings	EQEARNF	Character	772	8	779		
Footnote 5 – Employees	EMPF	Character	781	8	788		
Footnote 6 – Research and Development	RDF	Character	790	8	797		

**Segment Item Value File
Data Record Format (cont.)**

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision	Units
BLANK	BLANK23	Character	799	8	806		
BLANK	BLANK24	Character	808	8	815		
BLANK	BLANK25	Character	817	8	824		
BLANK	BLANK26	Character	826	8	833		
BLANK	BLANK27	Character	835	8	842		

COMPUSTAT Business Information – Segment North American Industry Classification System (NAICS) File

The COMPUSTAT Business Information – Segment North American Industry Classification System (NAICS) file is a subset of the COMPUSTAT Business Information file. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted. The Segment NAICS File is also available for back periods. Back data is displayed for the years prior to the current seven-year period with a total of 13 years of back data available.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment NAICS file.

Segment North American Industry Classification System File Primary Keys

The Primary Keys for the Segment North American Industry Classification System File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Permanent #	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Segment Type	STYPE
Segment Identifier	SID
Ranking	RANK

Segment North American Industry Classification System Header Record Format

Header Information	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SNAICS	Character	SNAICS	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
Cutoff Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	16	8	23
BLANK		Integer	Blank	25	4	28
BLANK		Integer	Blank	30	4	33
BLANK		Character	Blank	35	6	40
BLANK		Character	Blank	42	4	45
Creation Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	47	8	54

Segment North American Industry Classification System Data Record Format

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Standard & Poor's Permanent #	PERM#	Character	1	6	6
Source Year	SRCYR	Integer	8	4	11
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14
Segment Type	STYPE	Character	16	8	23
Segment Identifier	SID	Integer	25	4	28
Ranking	RANK	Integer	30	4	33
NAICS Code	SNAICS	Character	35	6	40
Segment SIC Code	SSIC	Character	42	4	45
BLANK	BLANK1	Character	47	8	54

COMPUSTAT Business Information - Segment Geographic Area Codes File

The COMPUSTAT Business Information – Segment Geographic Area Codes file is a subset of the COMPUSTAT Business Information file. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted. Back data is displayed for the years prior to the current seven-year period with a total of 13 years of back data available.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Geographic Area Codes file.

Segment Geographic Area Codes File Primary Keys

The Primary Keys for the Segment Geographic Area Codes File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Permanent #	PERM#
Source Year	SRCYR
Source Fiscal Year-end Month	SRCFYR
Segment Type	STYPE
Segment Identifier	SID
Geographic Area Code	SGEOCD

Segment Geographic Area Codes File Header Record

Description	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SGEOCD	Character	SGEOCD	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Character	Blank	16	8	23
BLANK		Integer	Blank	25	4	28
Cutoff Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	30	8	37
Creation Date	yyyymmdd	Character	4-Digit Year, Month of Year, Day of Month	39	8	46

Segment Geographic Area Codes File Data Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters
Standard & Poor's Permanent #	PERM#	Character	1	6	6
Source Year	SRCYR	Integer	8	4	11
Source Fiscal Year End Month	SRCFYR	Integer	13	2	14
Segment Type	STYPE	Character	16	8	23
Segment Identifier	SID	Integer	25	4	28
Geographic Area Code	SGEOCD	Character	30	8	37
Geographic Area Type	SGEOTP	Character	39	8	46

COMPUSTAT Business Information - Segment Currency Rate File

The COMPUSTAT Business Information – Segment Currency Rate file is a subset of the COMPUSTAT Business Information file. It contains the exchange rates used for translating segment financial data from its native currency into \$US. This file contains up to seven years of information for each company. As each new year is added to the file to accommodate newly reporting fiscal years, the earliest year is deleted.

There may be a variable number of years of information for each company depending on the amount of information which is available to Standard & Poor's.

Record Control Information

In order to allow for the flexible processing of each file, each line of the file will represent one record. Within a line, fields will be a fixed length and will be delimited with a vertical-bar character (|). Each line of the file will be terminated with a carriage-return character (CR). All numeric fields not defined as integer will include a decimal point.

Header Record

The header record will always be the first record in the file. It is the same size and layout as the data record and will contain a record identifier, database cutoff date and creation date.

Record Format

The next pages provide the technical specifications for header records and the complete record format for the Segment Currency Rate file.

Segment Currency Rate File Primary Keys

The Primary Keys for the Segment Currency Rate File are:

<u>Data Item</u>	<u>Mnemonic</u>
S&P Permanent #	PERM#
Data Fiscal Year-end Month	FYR

Segment Currency Rate File Header Record Format

Header Information	Value	Type	Description	Beginning Character	Number of Characters	Cumulative Characters
File Identifier	SEGCUR	Character	SEGCUR	1	6	6
BLANK		Integer	Blank	8	4	11
BLANK		Integer	Blank	13	2	14
BLANK		Character	Blank	16	3	18
BLANK		Integer	Blank	20	4	23
Cutoff Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	25	17	41
Creation Date	yyyymmdd (left justified)	Character	4-Digit Year, Month of Year, Day of Month	43	17	59
BLANK		Character	Blank	61	3	63
BLANK		Character	Blank	65	20	84

Segment Currency Rate File Data Record Format

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes	Precision
Standard & Poor's Permanent #	PERM#	Character	1	6	6	
Data Year	DTYR	Integer	8	4	11	
Data Fiscal Year-end Month	FYR	Integer	13	2	14	
Source Currency Code	SRCCUR	Character	16	3	18	
Data Calendar Year	CYR	Integer	20	4	23	
Period End Exchange Rate	XRATE	Character	25	17	41	16.8
12 Month-Moving Exchange Rate	XRATE12	Character	43	17	59	16.8
ISO Currency Code (USD)	CURCD	Character	61	3	63	
Source Year	SRCYR	Integer	65	4	68	
Source Fiscal Year	SRCFYR	Integer	70	2	71	
BLANK	BLANK1	Character	73	12	84	

COMPUSTAT Prices, Dividends, and Earnings Character ASCII File Formats

8

COMPUSTAT Prices, Dividends, and Earnings Character ASCII File Formats	i
COMPUSTAT Prices, Dividends, and Earnings (PDE) Files	1
Record Control Information	1
U.S.	1
Canadian	1
Header Record	1
Record Format	1
File Format	1
U.S. PDE File Header Record	2
U.S. PDE File Record Format	3
Canadian PDE File Header Record	5
Canadian PDE File Record Format	6

COMPUSTAT Prices, Dividends, and Earnings (PDE) Files

The COMPUSTAT U.S. Prices, Dividends, and Earnings (PDE) File is a companion to the industrial files and contains market information on all COMPUSTAT industrial companies and approximately 120 industry indexes and composites.

The COMPUSTAT Canadian Prices, Dividends, and Earnings (PDE) File contains market information on more than 1000 major Canadian industrial companies and approximately 15 Canadian industry indexes and composites that report in Canadian currency.

The Character ASCII file is arranged so that each physical record contains all data for one calendar year with year 1962 as the earliest possible record for U.S. companies and 1982 for Canadian companies. There may be a variable number of records available for each industry and company depending upon the number of calendar years of data available.

In the fall of 2000, the Securities Exchange Commission (SEC) required decimal pricing for all U.S. equities and options. Pricing precision would be up to six decimal places. Full implementation was required by April 9, 2001. As a result of this change and the expected increase in shares traded, Standard & Poor's revised the format of the COMPUSTAT ASCII PDE files (U.S. PDE, Canadian PDE, Transaction PDE and Research PDE). The IBM formats were not changed.

Record Control Information

U.S.

This is a "fixed, blocked" file. There are no special blocks or record control words and the data is "streamed" in nature. Each logical record is 3,440 characters in length. Records are blocked in groups of six. Each block is 20,640 characters in length.

The DCB may be written as:
DCB=(RECFM=F,LRECL=3440,BLKSIZE=20640),LABEL=(,NL)
(If a tape is not being used, please disregard the LABEL parameter in the DCB statement.)

COMPUSTAT
4/2001

Canadian

This is a "fixed, blocked" file. There are no special blocks or record control words and the data is "streamed" in nature. Each logical record is 3,656 characters in length. Records are blocked in groups of six. Each block is 21,936 characters in length.

The DCB may be written as:
DCB=(RECFM=F,LRECL=3656,BLKSIZE=21936),LABEL=(,NL)
(If a tape is not being used, please disregard the LABEL parameter in the DCB statement.)

Header Record

The header record format is identical to that of the company records. It is always the first record on the file and is identified by zeros in the CNUM field. Header records may contain default data.

Record Format

The next pages provide the technical specifications for header records and the complete record formats for the PDE files.

File Format

Items that are not available will be presented as -.001000 (Not Available) or -.007000 (Holiday for the Daily Price File). This is the same representation as the Adjustment Factor.

U.S. PDE File Header Record

Header Information	Code	Description	Beginning Character	Number of Characters	Cumulative Characters
Blank		Blank	1	92	92
Header Record File Identification Code	85	PDE (Companies and Indexes)	93	2	94
	88	PDE Research (Companies and Indexes)			
Cutoff Date – Month	01 – 12	Month of year	95	2	96
Cutoff Date – Day	01 – 31	Day of month	97	2	98
Cutoff Date – Year	2-digit expression	Last two digits of year	99	2	100
Creation Date – Month	01 – 12	Month of year	101	2	102
Creation Date – Day	01 – 31	Day of month	103	2	104
Creation Date – Year	2-digit expression	Last two digits of year	105	2	106
Blank		Blank	109	4	110
Number of Entities	5-digit expression	00000 – 65535	111	5	115
Previous Creation Date – Month	01 – 12	Month of year	116	2	117
Previous Creation Date – Day	01 – 31	Day of month	118	2	119
Previous Creation Date – Year	2-digit expression	Last two digits of year	120	2	121
Blank		Blank	122	17	138
Cutoff Date – Month	01-12	Month of year	139	2	140
Cutoff Date – Day	01-31	Day of month	141	2	142
Cutoff Date – Year	4-digit expression	4-Digit Year	143	4	146
Creation Date – Month	01-12	Month of year	147	2	148
Creation Date – Day	01-31	Day of month	149	2	150
Creation Date – Year	4-digit expression	4-Digit Year	151	4	154
Previous Creation Date – Month	01-12	Month of year	155	2	156
Previous Creation Date – Day	01-31	Day of month	157	2	158
Previous Creation Date – Year	4-digit expression	4-Digit Year	159	4	162
Blank		Blank	163	3278	3440

U.S. PDE File Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision
Fiscal Year-end Month of Data	FYR	Character	1	2	2	
Standard Industry Classification Code – Primary	DNUM	Character	3	4	6	
CUSIP Issuer Code	CNUM	Character	7	6	12	
CUSIP Issue Number and Check Digit	CIC	Character	13	3	15	
Calendar Year	YEAR	Character	16	2	17	
File Identification Code	FILE	Character	18	2	19	
Exchange Listing and S&P Major Index Code	ZLIST	Character	20	2	21	
S&P Industry Index Relative Code	XREL	Character	22	4	25	
Stock Ticker Symbol	SMBL	Character	26	8	33	
Company Name	CONAME	Character	34	28	61	
Industry Name	INAME	Character	62	28	89	
S&P Primary Index Marker	CPSPIN	Character	90	1	90	
Blank		Character	91	2	92	
Price – High (12)	PRCH	Numeric	93	168	260	14.6
Price – Low (12)	PRCL	Numeric	261	168	428	14.6
Price – Close (12)	PRCC	Numeric	429	168	596	14.6
Dividends per Share by Ex-Date	DIV	Numeric	597	96	692	8.3
Earnings per Share – 12 Months Moving (12)	ERN	Numeric	693	96	788	8.3
Common Shares Traded (12)	CSHTRM	Numeric	789	144	932	12.3
Annualized Dividend Rate (12)	DIVRTE	Numeric	933	96	1028	8.3
Adjustment Factor (Raw) by Ex-Date (12)	RAWADJ	Numeric	1029	120	1148	10.6
Adjustment Factor (Cumulative) by Ex-Date (12)	CUMADJ	Numeric	1149	120	1268	10.6
Book Value per Share	BKV	Numeric	1269	10	1278	10.3

U.S. PDE File Record Format (cont.)

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision
Global Industry Classification Standard – Current	SPGICX	Character	1279	8	1286	
North American Industry Classification System	NAICS	Character	1287	6	1292	
4-Digit Calendar Year	4YEAR	Character	1293	4	1296	
Blank		Numeric	1297	8	1304	
Cash Equivalent Distributions per Share by Ex-Date (12)	CHEQVM	Numeric	1305	96	1400	8.3
Common Shares Outstanding (12)	CSHOQ	Numeric	1401	120	1520	10.3
Net Asset Value per Share (12)	NAVM	Numeric	1521	120	1640	10.3
Earnings per Share from Operations – 12 Months Moving (12)	OEPS12	Numeric	1641	120	1760	10.3
Blank		Numeric	1761	1320	3080	
Global Industry Classification Standard – Monthly	SPGICM	Character	3081	96	3176	
Blank		Character	3177	24	3200	
Dividends per Share by Ex-Date Footnote	DVPSXMF	Character	3201	24	3224	
Adjustment Factor (Raw) by Ex-Date Footnote	RAJEXMF	Character	3225	24	3248	
Comparability Status Footnote	CSTATF	Character	3249	24	3272	
Issue Status Alert Footnote	ISALRTF	Character	3273	24	3296	
Blank Footnotes (5x12)		Character	3297	120	3416	
S&P Primary Index Marker – Monthly	CPSPINM	Character	3417	12	3428	
IPO Date (MMDDYYYY)	IPO	Character	3429	8	3436	
Blank		Character	3437	4	3440	

Canadian PDE File Header Record

Header Information	Code	Description	Beginning Character	Number of Characters	Cumulative Characters
Blank		Blank	1	100	100
Header Record File Identification Code	87	Canadian PDE (Companies and Indexes)	101	2	102
Cutoff Date – Month	01 – 12	Month of year	103	2	104
Cutoff Date – Day	01 – 31	Day of month	105	2	106
Cutoff Date – Year	2-digit expression	Last two digits of year	107	2	108
Creation Date – Month	01 – 12	Month of year	109	2	110
Creation Date – Day	01 – 31	Day of month	111	2	112
Creation Date – Year	2-digit expression	Last two digits of year	113	2	114
Blank		Blank	115	4	118
Number of Entities	5-digit expression	00000 – 65535	119	5	123
Previous Creation Date – Month	01 – 12	Month of year	124	2	125
Previous Creation Date – Day	01 – 31	Day of month	126	2	127
Previous Creation Date – Year	2-digit expression	Last two digits of year	128	2	129
Blank		Blank	130	17	146
Cutoff Date – Month	01-12	Month of year	147	2	148
Cutoff Date – Day	01-31	Day of month	149	2	150
Cutoff Date – Year	4-digit expression	4-Digit Year	151	4	154
Creation Date – Month	01-12	Month of year	155	2	156
Creation Date – Day	01-31	Day of month	157	2	158
Creation Date – Year	4-digit expression	4-Digit Year	159	4	162
Previous Creation Date – Month	01-12	Month of year	163	2	164
Previous Creation Date – Day	01-31	Day of month	165	2	168
Previous Creation Date – Year	4-digit expression	4-Digit Year	167	4	170
Blank		Blank	171	3486	3656

Canadian PDE File Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision
S & P's Permanent Company Number	PERM#	Character	1	6	6	
Blank		Character	7	2	8	
Fiscal Year-end Month of Data	FYR	Character	9	2	10	
Standard Industry Classification Code - Primary	DNUM	Character	11	4	14	
CUSIP Issuer Code	CNUM	Character	15	6	20	
CUSIP Issue Number and Check Digit	CIC	Character	21	3	23	
Calendar Year	YEAR	Character	24	2	25	
File Identification Code	FILE	Character	26	2	27	
Exchange Listing and S&P Major Index Code	ZLIST	Character	28	2	29	
S&P Industry Index Relative Code	XREL	Character	30	4	33	
Stock Ticker Symbol	SMBL	Character	34	8	41	
Company Name	CONAME	Character	42	28	69	
Industry Name	INAME	Character	70	28	97	
S&P Primary Index Marker	CPSPIN	Character	98	1	98	
Blank	BLANK	Character	99	2	100	
Price – High (12)	PRCH	Numeric	101	168	268	14.6
Price – Low (12)	PRCL	Numeric	269	168	436	14.6
Price – Close (12)	PRCC	Numeric	437	168	604	14.6
Dividends per Share by Ex-Date	DIV	Numeric	605	96	700	8.3
Earnings per Share – 12 Months Moving (12)	ERN	Numeric	701	96	796	8.3
Common Shares Traded (12)	CSHTRM	Numeric	797	144	940	10.3
Annualized Dividend Rate (12)	DIVRTE	Numeric	941	96	1036	8.3
Adjustment Factor (Raw) by Ex-Date (12)	RAWADJ	Numeric	1037	120	1156	10.6
Adjustment Factor (Cumulative) by Ex-Date (12)	CUMADJ	Numeric	1157	120	1276	10.6
Book Value per Share	BKV	Numeric	1277	10	1286	10.3

Canadian PDE File Record Format (cont.)

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision
Common Stock Float Shares (12)	CSFSM	Numeric	1287	120	1406	10.3
Common Shares Outstanding (12)	CSHOQ	Numeric	1407	120	1526	10.3
Earnings per Share – Historical (12)	EPSH12	Numeric	1527	96	1622	8.3
North American Industry Classification System	NAICS	Character	1623	6	1628	
4-Digit Calendar Year	4YEAR	Character	1629	4	1632	
Global Industry Classification Standard	SPGICX	Character	1633	8	1640	
Cash Equivalent Distributions per Share by Ex-Date (12)	CHEQVM	Numeric	1641	96	1736	8.3
Net Asset Value per Share (12)	NAVM	Numeric	1737	120	1856	10.3
Earnings per Share from Operations – 12 Months Moving (12)	OEPS12	Numeric	1857	120	1976	10.3
Blank (11 x 12)		Numeric	1977	1320	3296	
Global Industry Classification Std – Monthly (12)	SPGICM	Character	3297	96	3392	
S&P Primary Index Marker – Monthly (12)	CPSPINM	Character	3393	12	3404	
IPO Date (MMDDYYYY)	IPO	Character	3405	8	3412	
Blank		Character	3413	4	3416	
Dividends per Share by Ex-Date Footnote	DVPSXMF	Character	3417	24	3440	
Adjustment Factor (Raw) by Ex-Date Footnote	RAJEXMF	Character	3441	24	3464	
Comparability Status Footnote	CSTATF	Character	3465	24	3488	
Issue Status Alert Footnote	ISALRTF	Character	3489	24	3512	
Blank		Character	3513	144	3656	

COMPUSTAT Transaction File Formats

9

COMPUSTAT Transaction File Formats	i
COMPUSTAT Transaction Files	1
File Description	1
File Organization	1
General Information About COMPUSTAT Transaction Files	2
File Availability	2
Trailer Records	2
Header Record	2
Record Format	2
Default Data	2
Types of Transactions	3
Add Transaction	3
Delete Transaction	3
Update Transaction	3
COMPUSTAT Transaction File – IBM 360/370 General File Format	4
Annual Header Record	4
Quarterly Header Record	5
U.S. PDE Header Record	6
COMPUSTAT Transaction File – IBM 360/370 General File Format Transaction Code Beginning Byte	7
COMPUSTAT Transaction File – Character ASCII File Format	8
Annual Header Record	8
Quarterly Header Record	9
U.S. PDE Header Record	10
COMPUSTAT Transaction File – Character ASCII File Format Transaction Code Beginning Character	11

COMPUSTAT Transaction Files

COMPUSTAT Transaction files provide records for companies added, deleted, or updated since the last COMPUSTAT production. Standard & Poor's provides complete 20-year or 48-quarter formats for companies adding or changing information on COMPUSTAT files. Complete record formats are also available for companies that have been deleted from COMPUSTAT, but these records will contain **Not Available** data codes.

A COMPUSTAT U.S. Prices, Dividends, and Earnings (PDE) transaction file is also available.

File Description

These files are provided in both IBM 360/370 General format and Character ASCII formats.

File Organization

Transaction files available:

1. Primary, Supplementary, Tertiary Annual File
2. Primary, Supplementary, Tertiary Quarterly File
3. Full-Coverage Industrial Annual File
4. Full-Coverage Industrial Quarterly File
5. U.S. Prices, Dividends, and Earnings (PDE)

Each transaction file is supplied with an individual header file.

General Information About COMPUSTAT Transaction Files

File Availability

Standard & Poor's produces transaction files weekly and at month-end for weekly subscribers. You must load transaction files weekly to keep files properly updated. Files for the complete company population are provided under the following conditions:

Standard & Poor's adds new prices	Quarterly files for the complete population are produced at month-end when current prices are loaded for each company. Standard & Poor's produces annual files for the complete company population at year-end when annual prices are loaded.
Standard & Poor's adds a new period	Standard & Poor's produces quarterly files for the complete population when new quarters are added. Standard & Poor's produces annual files for the complete company population when a new year is added.
COMPUSTAT files reflect a large volume of updates	It is sometimes impractical to place all transactions on a particular file when a large volume of updates has occurred. In these instances, Standard & Poor's produces complete company population files for selected files instead of placing them on a transaction file.
A user's database requires a full-file refresh	Under certain circumstances, users may request a complete company population file update in place of a transaction file.

Trailer Records

One or more trailer records may appear at the end of the file. The annual files will have one trailer record which appears at the end of each file. The Quarterly files will have three (3) trailer records which appear at the end of each file. These trailer records are identified by zeros in the 13-character key (DNUM + CNUM + CIC). The data array for these trailer records contains default data values. In some cases, it may be necessary to check for these records to avoid using them in the program.

Header Record

The header record for each file is in that file's format. It is always the first record on the file and is identified by zeros in the CNUM field. This information is provided in the DATA field of the header record for that specific file. Record descriptor is available for all six header records (PDE).

Record Format

Transaction file records are identical in format to records on complete company population files. Standard & Poor's provides a complete 20-year or 48-quarter format for each company on the transaction file.

Default Data

Header and Trailer Records may contain Default Data. For Floating Point fields, the default is 0 or NA for data slots. For Character fields, the default is Character Blanks or zeros. For Integer fields, the default is zero.

Types of Transactions

Add Transaction

Add transactions occur under the following circumstances:

- The company is added to the COMPUSTAT database
- The company transfers between major file categories
- The company's key (Standard Industry Classification Code - Primary, CUSIP Issuer Code, and CUSIP Issue Number and Check Digit) changes

A 55 code appears as the first two characters of the first Blank in the record format.

Delete Transaction

Delete transactions occur under the following circumstances:

- The company is no longer followed on the COMPUSTAT database
- The company transfers between major file categories
- The company's key (Standard Industry Classification Code - Primary, CUSIP Issuer Code, and CUSIP Issue Number and Check Digit) changes

A 99 code appears as the first two characters of the first Blank in the record format.

All period descriptors in a Delete transaction are zero-filled. Period footnotes and data footnotes are blank. Data arrays contain **Not Available** data codes. All data is zero-filled with the exception of the variables/descriptors listed below:

- Standard Industry Classification Code - Primary
- CUSIP Issuer Code
- CUSIP Issue Number and Check Digit
- Record Number
- File Identification Code
- Exchange Listing and S&P Major Index Code
- Industry Name
- Company Name
- Stock Ticker Symbol
- Duplicate File Code

Update Transaction

Update transactions occur when any data changes. A 77 code appears as the first two characters of the first Blank in the record format.

COMPUSTAT Transaction File – IBM 360/370 General File Format

Annual Header Record

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative bytes
Blank			1	1804	1804
Header Record File Identification Code	35	Primary-Supplementary-Tertiary Industrial Annual File	1805	4	1808
	37	Full-Coverage Industrial Annual File			
Cutoff Date – Month	01 – 12	Month of year	1809	4	1812
Cutoff Date – Day	01 – 31	Day of month	1813	4	1816
Cutoff Date – Year	2-digit expression	Last two digits of year	1817	4	1820
Creation Date – Month	01 – 12	Month of year	1821	4	1824
Creation Date – Day	01 – 31	Day of month	1825	4	1828
Creation Date – Year	2-digit expression	Last two digits of year	1829	4	1832
Blank		Blank	1833	8	1840
Number of Companies	5-digit expression	00000 – 65535	1841	4	1844
Previous Creation Date – Month	01 – 12	Month of year	1845	4	1848
Previous Creation Date – Day	01 – 31	Day of month	1849	4	1852
Previous Creation Date – Year	2-digit expression	Last two digits of year	1853	4	1856
Number of Companies Added	4-digit expression	0000 – 9999	1857	4	1860
Number of Companies Deleted	4-digit expression	0000 – 9999	1861	4	1864
Number of Companies Updated	4-digit expression	0000 – 9999	1865	4	1868
Total Number of Companies Modified	5-digit expression	00000 – 65535	1869	4	1872
Cutoff Date – Month	01-12	Month of year	1873	4	1876
Cutoff Date – Day	01-31	Day of month	1877	4	1880
Cutoff Date – Year	4-digit expression	4-Digit Year	1881	4	1884
Creation Date – Month	01-12	Month of year	1885	4	1888
Creation Date – Day	01-31	Day of month	1889	4	1892
Creation Date – Year	4-digit expression	4-Digit Year	1893	4	1896
Previous Creation Date – Month	01-12	Month of year	1897	4	1900
Previous Creation Date – Day	01-31	Day of month	1901	4	1904
Previous Creation Date – Year	4-digit expression	4-Digit Year	1905	4	1908
Blank		Blank	1909	13896	15804

COMPUSTAT Transaction File – IBM 360/370 General File Format

Quarterly Header Record

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative bytes
Blank			1	628	628
Header Record File Identification Code	36	Primary-Supplementary-Tertiary Industrial Quarterly File	629	4	632
	43	Full-Coverage Industrial Quarterly File			
Cutoff Date – Month	01 – 12	Month of year	633	4	636
Cutoff Date – Day	01 – 31	Day of month	637	4	640
Cutoff Date – Year	2-digit expression	Last two digits of year	641	4	644
Creation Date – Month	01 – 12	Month of year	645	4	648
Creation Date – Day	01 – 31	Day of month	649	4	652
Creation Date – Year	2-digit expression	Last two digits of year	653	4	656
Blank		Blank	657	8	664
Number of Companies	5-digit expression	00000 – 65535	665	4	668
Previous Creation Date – Month	01 – 12	Month of year	669	4	672
Previous Creation Date – Day	01 – 31	Day of month	673	4	676
Previous Creation Date – Year	2-digit expression	Last two digits of year	677	4	680
Number of Companies Added	4-digit expression	0000 – 9999	681	4	684
Number of Companies Deleted	4-digit expression	0000 – 9999	685	4	688
Number of Companies Updated	4-digit expression	0000 – 9999	689	4	692
Total Number of Companies Modified	5-digit expression	00000 – 65535	693	4	696
Cutoff Date – Month	01-12	Month of year	697	4	700
Cutoff Date – Day	01-31	Day of month	701	4	704
Cutoff Date – Year	4-digit expression	4-Digit Year	705	4	708
Creation Date – Month	01-12	Month of year	709	4	712
Creation Date – Day	01-31	Day of month	713	4	716
Creation Date – Year	4-digit expression	4-Digit Year	717	4	720
Previous Creation Date – Month	01-12	Month of year	721	4	724
Previous Creation Date – Day	01-31	Day of month	725	4	728
Previous Creation Date – Year	4-digit expression	4-Digit Year	729	4	732
Blank		Blank	733	4088	4820

COMPUSTAT Transaction File – IBM 360/370 General File Format

U.S. PDE Header Record

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative bytes
Blank			1	84	84
Header Record File Identification Code	43	U.S. PDE	84	4	88
Cutoff Date – Month	01 – 12	Month of year	89	4	92
Cutoff Date – Day	01 – 31	Day of month	93	4	96
Cutoff Date – Year	2-digit expression	Last two digits of year	97	4	100
Creation Date – Month	01 – 12	Month of year	101	4	104
Creation Date – Day	01 – 31	Day of month	105	4	108
Creation Date – Year	2-digit expression	Last two digits of year	109	4	112
Blank		Blank	113	8	120
Number of Companies	5-digit expression	00000 – 65535	121	4	124
Previous Creation Date – Month	01 – 12	Month of year	125	4	128
Previous Creation Date – Day	01 – 31	Day of month	129	4	132
Previous Creation Date – Year	2-digit expression	Last two digits of year	133	4	136
Number of Companies Added	4-digit expression	0000 – 9999	137	4	140
Number of Companies Deleted	4-digit expression	0000 – 9999	141	4	144
Number of Companies Updated	4-digit expression	0000 – 9999	145	4	148
Total Number of Companies Modified	5-digit expression	00000 – 65535	149	4	152
Cutoff Date – Month	01-12	Month of year	153	4	156
Cutoff Date – Day	01-31	Day of month	157	4	160
Cutoff Date – Year	4-digit expression	4-Digit Year	161	4	164
Creation Date – Month	01-12	Month of year	165	4	168
Creation Date – Day	01-31	Day of month	169	4	172
Creation Date – Year	4-digit expression	4-Digit Year	173	4	176
Previous Creation Date – Month	01-12	Month of year	177	4	180
Previous Creation Date – Day	01-31	Day of month	181	4	184
Previous Creation Date – Year	4-digit expression	4-Digit Year	185	4	188
Blank		Blank	189	1364	1552

COMPUSTAT Transaction File – IBM 360/370 General File Format Transaction Code Beginning Byte

File	Beginning Byte	Record
Primary, Supplementary, Tertiary Industrial Annual File	265 117	REC 1 REC 2
Full-Coverage Industrial Annual File	265 117	REC 1 REC 2
Primary, Supplementary, Tertiary Industrial Quarterly File	17	
Full-Coverage Industrial Quarterly File	17	

COMPUSTAT Transaction File – Character ASCII File Format

Annual Header Record

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative bytes
Blank			1	442	442
Header Record File Identification Code	35	Primary-Supplementary-Tertiary Industrial Annual File	443	2	444
	37	Full-Coverage Industrial Annual File			
Cutoff Date – Month	01 – 12	Month of year	445	2	446
Cutoff Date – Day	01 – 31	Day of month	447	2	448
Cutoff Date – Year	2-digit expression	Last two digits of year	449	2	450
Creation Date – Month	01 – 12	Month of year	451	2	452
Creation Date – Day	01 – 31	Day of month	453	2	454
Creation Date – Year	2-digit expression	Last two digits of year	455	2	456
Blank		Blank	457	4	460
Number of Companies	5-digit expression	00000 – 65535	461	5	465
Previous Creation Date – Month	01 – 12	Month of year	466	2	467
Previous Creation Date – Day	01 – 31	Day of month	468	2	469
Previous Creation Date – Year	2-digit expression	Last two digits of year	470	2	471
Number of Companies Added	4-digit expression	0000 – 9999	472	4	475
Number of Companies Deleted	4-digit expression	0000 – 9999	476	4	479
Number of Companies Updated	4-digit expression	0000 – 9999	480	4	483
Total Number of Companies Modified	5-digit expression	00000 – 65535	484	5	488
Cutoff Date – Month	01-12	Month of year	489	2	490
Cutoff Date – Day	01-31	Day of month	491	2	492
Cutoff Date – Year	4-digit expression	4-Digit Year	493	4	496
Creation Date – Month	01-12	Month of year	497	2	498
Creation Date – Day	01-31	Day of month	499	2	500
Creation Date – Year	4-digit expression	4-Digit Year	501	4	504
Previous Creation Date – Month	01-12	Month of year	505	2	506
Previous Creation Date – Day	01-31	Day of month	507	2	508
Previous Creation Date – Year	4-digit expression	4-Digit Year	509	4	520
Blank		Blank	521	7812	8332

COMPUSTAT Transaction File – Character ASCII File Format

Quarterly Header Record

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative bytes
Blank			1	496	496
Header Record File Identification Code	36	Primary-Supplementary-Tertiary Industrial Quarterly File	497	2	498
	43	Full-Coverage Industrial Quarterly File			
Cutoff Date – Month	01 – 12	Month of year	499	2	500
Cutoff Date – Day	01 – 31	Day of month	501	2	502
Cutoff Date – Year	2-digit expression	Last two digits of year	503	2	504
Creation Date – Month	01 – 12	Month of year	505	2	506
Creation Date – Day	01 – 31	Day of month	507	2	508
Creation Date – Year	2-digit expression	Last two digits of year	509	2	510
Blank		Blank	511	4	514
Number of Companies	5-digit expression	00000 – 65535	515	5	519
Previous Creation Date – Month	01 – 12	Month of year	520	2	521
Previous Creation Date – Day	01 – 31	Day of month	522	2	523
Previous Creation Date – Year	2-digit expression	Last two digits of year	524	2	525
Number of Companies Added	4-digit expression	0000 – 9999	526	4	529
Number of Companies Deleted	4-digit expression	0000 – 9999	530	4	533
Number of Companies Updated	4-digit expression	0000 – 9999	534	4	537
Total Number of Companies Modified	5-digit expression	00000 – 65535	538	5	542
Cutoff Date – Month	01-12	Month of year	543	2	544
Cutoff Date – Day	01-31	Day of month	545	2	546
Cutoff Date – Year	4-digit expression	4-Digit Year	547	4	550
Creation Date – Month	01-12	Month of year	551	2	552
Creation Date – Day	01-31	Day of month	553	2	554
Creation Date – Year	4-digit expression	4-Digit Year	555	4	558
Previous Creation Date – Month	01-12	Month of year	559	2	560
Previous Creation Date – Day	01-31	Day of month	561	2	562
Previous Creation Date – Year	4-digit expression	4-Digit Year	563	4	566
Blank		Blank	567	8618	9184

COMPUSTAT Transaction File – Character ASCII File Format

U.S. PDE Header Record

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative bytes
Blank			1	92	92
Header Record File Identification Code	43	U.S. PDE	93	2	94
Cutoff Date – Month	01 – 12	Month of year	95	2	96
Cutoff Date – Day	01 – 31	Day of month	97	2	98
Cutoff Date – Year	2-digit expression	Last two digits of year	99	2	100
Creation Date – Month	01 – 12	Month of year	101	2	102
Creation Date – Day	01 – 31	Day of month	103	2	104
Creation Date – Year	2-digit expression	Last two digits of year	105	2	106
Blank		Blank	107	4	110
Number of Companies	5-digit expression	00000 – 65535	111	5	115
Previous Creation Date – Month	01 – 12	Month of year	116	2	117
Previous Creation Date – Day	01 – 31	Day of month	118	2	119
Previous Creation Date – Year	2-digit expression	Last two digits of year	120	2	121
Number of Companies Added	4-digit expression	0000 – 9999	122	4	125
Number of Companies Deleted	4-digit expression	0000 – 9999	126	4	129
Number of Companies Updated	4-digit expression	0000 – 9999	130	4	133
Total Number of Companies Modified	5-digit expression	00000 – 65535	134	5	138
Cutoff Date – Month	01-12	Month of year	139	2	140
Cutoff Date – Day	01-31	Day of month	141	2	142
Cutoff Date – Year	4-digit expression	4-Digit Year	143	4	146
Creation Date – Month	01-12	Month of year	147	2	148
Creation Date – Day	01-31	Day of month	149	2	150
Creation Date – Year	4-digit expression	4-Digit Year	151	4	154
Previous Creation Date – Month	01-12	Month of year	155	2	156
Previous Creation Date – Day	01-31	Day of month	157	2	158
Previous Creation Date – Year	4-digit expression	4-Digit Year	159	4	162
Blank		Blank	163	3278	3440

COMPUSTAT Transaction File – Character ASCII File Format

Transaction Code Beginning Character

File	Beginning Character	Record
Primary, Supplementary, Tertiary Industrial Annual File	82	REC 1-4
	47	REC 5-8
Full-Coverage Industrial Annual File	82	REC 1-4
	47	REC 5-8
Primary, Supplementary, Tertiary Industrial Quarterly File	14	
Full-Coverage Industrial Quarterly File	14	

COMPUSTAT Additional Files

10

COMPUSTAT Additional Files	i
Business Descriptions File	1
Daily Price File	1
Economic & Industry Sector File	1
Value/Growth File	1
Trends & Projections	1
Index Fundamentals File	1
File Structure	2
File Format	2
Daily Fundamentals, Name and Address, and Permanent Number/CUSIP	
Cross Reference	2
Record Format	2
Daily Fundamentals File	3
Annual File Index	19
Quarterly File Index	23
Quarterly File Index	25
Daily Price File Record Format	27
Name and Address Header Record	29
Name and Address File	29
Permanent Number/CUSIP Cross Reference File - Character ASCII	
Format	31
Full File Output	31

Transactional File Output	32
Permanent Number/CUSIP Cross Reference File - IBM Format	33
Full File Output	33
Transactional File Output	33

Business Descriptions File

This file contains textual descriptions of COMPUSTAT companies compiled by Standard & Poor's analysts. Each record contains 3 fields: Permanent Number, Delimiter, and Business Descriptions. There are approximately 15,000 Business Descriptions, and one record per company. The Permanent Number is a 6-digit, positive, right-aligned, and zero-padded number between 000000 and 999999. This file should be read as a binary file. If the text does not occupy the entire field, the remainder of the field is padded with trailing NULL characters (ASCII code 0). If the field is empty, the entire field will consist of NULL characters. Sentences within the text are separated by a space character (ASCII code decimal 32). Paragraphs within the text are separated by a linefeed character (ASCII code decimal 10). Note that linefeed is used as a separator, not a terminator (there is no linefeed after the paragraph). The delimiter is a space character (ASCII code decimal 32). This file is available via file transfer protocol (FTP) delivery.

Daily Price File

The domestic Daily Price File is designed to present the data from the earliest to latest. For production periods January through May, the file will have two years of pricing data. The current year will be year-to-date (YTD) and the prior year will be a complete year. For production periods June through December, there will be up to one year of data per company only, which is presented year-to-date. This file is available via file transfer protocol (FTP) delivery.

Economic & Industry Sector File

The data in this file enables you to use current industry and economic sectors in your stock performance analysis to compare a company to its peers. This is a comma separated ASCII file that contains Company Permanent Number, Economic Sector Code, and Industry Sector Code. The sector codes are positive integers that will not exceed 9999. This file is available via file transfer protocol (FTP) delivery.

Value/Growth File

This file indicates whether a company is a value or growth stock, based on the company's price-to-book ratio compared to the median price-to-book ratio for its industry sector. The median is calculated using all active U.S. companies in the COMPUSTAT database. If the company's ratio is greater than or equal to the industry median, it is classified as a growth stock. If the company's ratio is less than the industry median, it is classified as a value stock. This is a comma delimited ASCII file. This file is available via file transfer protocol (FTP) delivery.

Code	Description
0	Value
1	Growth

Trends & Projections

This is a monthly publication that addresses current economic issues and forecasts economic trends. This file is available via electronic frame relay and diskette, and is currently only available in a PDF format. Adobe Acrobat must be used to load this file. A sample *Trends & Projections* publication is located at the end of this chapter. This file is available via file transfer protocol (FTP) delivery.

Index Fundamentals File

The file contains annual and quarterly fundamental data for the following indexes:

- S&P 1500 July 1996 forward
- S&P 500 1990 forward
- S&P 600 July 1996 forward
- S&P 400 July 1996 forward

Data is presented in millions of dollars. The data facilitates benchmarking and portfolio rebalancing. This file is available via file transfer protocol (FTP) delivery.

File Structure

The Annual file will contain a variable number of records per Index (depending on the number of years available) with a maximum of 20 years. Data will be available beginning in 1990. The data in the Annual file will be stored as historical (the population and data for that year will not change except for updates) as of December 31st for each year. The current year in process will contain data for the population of the indices for that week's production.

The Quarterly file will begin with fourth quarter 1997 and continue to grow. The data in the Quarterly file will be stored as historical as of each calendar quarter. The data in the Quarterly file represents the value of the index as of the quarter end, using the most current data available for the companies in that index at the time. The quarter in process will contain data for the population of the indices for that week's production. Income statement and Cash Flow items will be the latest 12MM value.

File Format

The file is only available in ASCII format. The file will be produced in a fixed length, delimited format. The delimiter of choice will be a vertical-bar character (|). All decimal items in the file will contain the decimal point (.).

Items that are not available will be presented as -0.001 in the Annual and Quarterly files.

Daily Fundamentals, Name and Address, and Permanent Number/CUSIP Cross Reference

Record Format

The next pages provide the record formats for the following files: Daily Fundamentals, Daily Price, Name and Address and Permanent Number/CUSIP Cross Reference. These files are available via file transfer protocol (FTP) delivery.

Daily Fundamentals File

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
1	SMBL	Stock Ticker Symbol		8	Character	Scalar
		Comma Delimiter		1	Character	
2	CONAME	Company Name		28	Character	Scalar
		Comma Delimiter		1	Character	
3	PERM#	Company Permanent Number		6	Character	Scalar
		Comma Delimiter		1	Character	
4	CNUM	CUSIP Issuer Code		6	Character	Scalar
		Comma Delimiter		1	Character	
5	CIC	CUSIP Issue Number and Check Digit		3	Character	Scalar
		Comma Delimiter		1	Character	
6	DTYR	Calendar Year		2	Numeric	Annual
		Comma Delimiter		1	Character	
7	UCODE	Update Code		1	Character	Annual
		Comma Delimiter		1	Character	
8	FYR	Fiscal Year Code		2	Character	Annual
		Comma Delimiter		1	Character	
9	A60	Common Equity	MM\$	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
10	A25	Common Shares Outstanding	MM	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
11	A53	Earnings Per Share-Including Extraordinary Items	\$&¢	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
12	A58	Earnings Per Share-Excluding Extraordinary Items	\$&¢	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
13	A172	Net Income- Including Extraordinary Items	MM\$	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
14	A18	Income Before Extraordinary Items	MM\$	12.4	Numeric	Annual
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
15	A233	Earnings Per Share from Operations	\$&¢	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
16	A12	Sales	MM\$	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
17	A6	Total Assets	MM\$	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
18	A27	Adjustment Factor- (Cumulative) by Ex Date	Ratio	12.6	Numeric	Annual
		Comma Delimiter		1	Character	
19	A41	Cost of Goods Sold	MM\$	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
20	A189	Selling, General and Administrative Expense	MM\$	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
21	A14	Depreciation	MM\$	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
22	A13	Operating Income Before Depreciation	MM\$	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
23	A178	Operating Income After Depreciation	MM\$	12.4	Numeric	Annual
		Comma Delimiter		1	Character	
24	SDBT	S&P Long-Term Domestic Issuer Credit Rating		12.4	Numeric	Current
		Comma Delimiter		1	Character	
25	CSSPIN	S&P Index Constituent Markers		12.4	Numeric	Current
		Comma Delimiter		1	Character	
26	XREL	S&P Industry Index Code		12.4	Numeric	Current
		Comma Delimiter		1	Character	
27	DTYRQ	Data Year		2	Numeric	Quarterly
		Comma Delimiter		1	Character	
28	DTQTRQ	Data Quarter		1	Numeric	Quarterly
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
29	UCODE	Update Code		1	Character	Quarterly
		Comma Delimiter		1	Character	
30	FYR	Fiscal Year Code		2	Character	Quarterly
		Comma Delimiter		1	Character	
31	Q27	Earnings Per Share Excl Extraordinary Items – 12 MM	\$&c	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
32	Q59	Common Equity	MM\$	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
33	Q61	Common Shares Outstanding	MM	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
34	Q11	Earnings Per Share-Including Extraordinary Items	\$&c	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
35	Q19	Earnings Per Share-Excluding Extraordinary Items	\$&c	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
36	Q69	Net Income	MM\$	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
37	Q8	Income Before Extraordinary Items	MM\$	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
38	Q177	Earnings Per Share from Operations (Basic)	\$&c	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
39	Q2	Sales	MM\$	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
40	Q44	Total Assets	MM\$	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
41	Period Descriptor	Earnings Report Date		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
42	Q16	Dividends Per Share-Exdate	\$&c	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
43	Q17	Adjustment Factors- (Cumulative) by Ex Date	Ratio	12.6	Numeric	Quarterly
		Comma Delimiter		1	Character	
44	Q178	Earnings Per Share from Operations (Basic) – 12MM	\$&¢	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
45	Q30	Cost of Goods Sold	MM\$	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
46	Q1	Selling, General and Administrative Expense	MM\$	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
47	Q5	Depreciation	MM\$	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
48	Q21	Operating Income Before Depreciation	MM\$	12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
49	PDE	Adjustment Factor (Cumulative)-Ex Date		12.6	Numeric	Monthly
		Comma Delimiter		1	Character	
50	PDE	Adjustment Factor (Raw) (Current Period +1)		12.6	Numeric	Monthly
		Comma Delimiter		1	Character	
51	SOURCE	Source Document Code		2	Character	Annual
		Comma Delimiter		1	Character	
52	SOURCE DOCUMENT CODE	Source Document Code		2	Character	Quarterly
		Comma Delimiter		1	Character	
53	A68	Current Assets – Other		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
54	A69	Assets – Other		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
55	A307	Assets and Liabilities – Other (Net Change) (Statement of Cash Flows)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
56	A70	Accounts Payable		12.4	Numeric	Annual
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
57	A304	Accounts Payable & Accrued Liabilities – Increase (Decrease) (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
58	A129	Acquisitions (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
59	A128	Capital Expenditures (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
60	A1	Cash & Short-Term Investments		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
61	A274	Cash and Cash Equivalents – Increase (Decrease) (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
62	A171	Common Shares Used to Calculate EPS (Diluted)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
63	A54	Common Shares Used to Calculate EPS (Basic)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
64	A319	Dilution Adjustment		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
65	A322	Dilution Available – Excluding		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
66	A34	Debt in Current Liabilities		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
67	A301	Changes in Current Debt		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
68	A111	Long-Term Debt – Issuance (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
69	A114	Long-Term Debt – Reduction (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
70	A9	Long-Term Debt – Total		12.4	Numeric	Annual

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
		Comma Delimiter		1	Character	
71	A125	Depreciation & Amortization (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
72	A127	Cash Dividends (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
73	A19	Dividends – Preferred		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
74	A29	Employees		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
75	A169	Earnings per Share (Diluted) – Including Extraordinary Items		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
76	A57	Earnings per Share (Diluted) – Excluding Extraordinary Items		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
77	A106	Equity in Net Loss (Earnings)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
78	A314	Exchange Rate Effect (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
79	A312	Financing Activities – Other		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
80	A313	Financing Activities – Net Cash Flow		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
81	A217	Other Funds from Operations (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
82	A20	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents – Dollar Savings		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
83	A123	Income Before Extraordinary Items (Statement of Cash Flow)		12.4	Numeric	Annual

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
		Comma Delimiter		1	Character	
84	A33	Intangibles		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
85	A315	Interest Paid – Net (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
86	A303	Inventory – Decrease (Increase) (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
87	A3	Inventories – Total		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
88	A310	Investing Activities – Other (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
89	A31	Investments & Advances – Equity		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
90	A32	Investments & Advances – Other		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
91	A113	Increase in Investments (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
92	A311	Investing Activities – Net Cash Flow		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
93	A309	Short-term Investments – Change (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
94	A72	Current Liabilities – Other		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
95	A75	Liabilities – Other		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
96	A181	Liabilities – Total		12.4	Numeric	Annual
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
97	A38	Minority Interest (Balance Sheet)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
98	Descriptor	North American Industrial Classification System		6	Character	Annual
		Comma Delimiter		1	Character	
99	A258	Net Income – Adjusted for Common Stock Equivalents		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
100	Footnote	Income Before Extraordinary Items & Net Income Footnote		2	Character	Annual
		Comma Delimiter		1	Character	
101	A308	Operating Activities – Net Cash Flow (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
102	A323	Earnings per Share from Operations (Diluted)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
103	A115	Purchase of Common and Preferred Stock (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
104	A130	Preferred Stock – Carrying Value		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
105	A302	Accounts Receivables – Decrease (Increase) (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
106	Footnote	Sales Footnote		2	Character	Annual
		Comma Delimiter		1	Character	
107	A109	Sale of Investments (Statements of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
108	A107	Sale of Property, Plant & Equipment (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
109	A213	Sale of PP&E and Sale of Investments – Loss (Gain) Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
110	A108	Sale of Common & Preferred Stock (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
111	A305	Income Taxes – Accrued – Increase (Decrease) (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
112	A126	Deferred Taxes (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
113	A35	Deferred Taxes & Investment Tax Credit (Balance Sheet)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
114	A71	Income Taxes Payable		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
115	A317	Income Taxes Paid (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
116	A48	Extraordinary Items & Discontinued Operations		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
117	A124	Extraordinary Items & Discontinued Operations (Statement of Cash Flow)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
118	A46	Research & Development Expense		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
119	A4	Current Assets – Total		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
120	A5	Current Liabilities – Total		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
121	A49	Minority Interest (Income Statement)		12.4	Numeric	Annual
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
122	A61	Nonoperating Income/Expense		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
123	A170	Pretax Income		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
124	A8	Property Plant & Equipment		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
125	A2	Receivables – Total		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
126	A216	Stockholders' Equity – Total		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
127	A17	Special Items		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
128	A16	Income Taxes		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
129	A15	Interest Expense		12.4	Numeric	Annual
		Comma Delimiter		1	Character	
130	Q39	Current Assets – Other		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
131	Q107	Assets & Liabilities – Other (Net Change) (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
132	Q105	Accounts Payable & Accrued Liabilities – Increase (Decrease) (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
133	Q46	Accounts Payable		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
134	Q94	Acquisitions (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
135	Q90	Capital Expenditures (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
136	Q36	Cash & Short-Term Investments		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
137	Q124	Common Shares Used to Calculate EPS (Diluted)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
138	Q15	Common Shares Used to Calculate EPS (Basic)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
139	Q125	Dilution Adjustment		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
140	Q126	Dilution Available – Excluding		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
141	Q75	Changes in Current Debt (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
142	Q45	Debt in Current Liabilities		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
143	Q86	Long-Term Debt – Issuance (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
144	Q92	Long-Term Debt – Reduction (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
145	Q77	Depreciation & Amortization (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
146	Q24	Dividends – Preferred		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
147	Q89	Cash Dividends (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
148	Q7	Earnings per Share (Diluted) – Including Extraordinary Items		12.4	Numeric	Quarterly

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
		Comma Delimiter		1	Character	
149	Q179	Earnings per Share (Diluted) – Excluding Extraordinary Items – 12MM		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
150	Q9	Earnings per Share (Diluted) – Excluding Extraordinary Items		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
151	Q80	Equity in Net Loss (Earnings) (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
152	Q114	Exchange Rate Effect (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
153	Q112	Financing Activities – Other (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
154	Q113	Financing Activities – Net Cash Flow (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
155	Q81	Other Funds from Operations (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
156	Q10	Income Before Extraordinary Items – Adjusted for Common Stock Equivalents – Dollar Savings		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
157	Q76	Income Before Extraordinary Items (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
158	Q115	Interest Paid – Net (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
159	Q104	Inventory – Decrease (Increase) (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
160	Q38	Total Inventories		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
161	Q110	Other Investing Activities (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
162	Q91	Increase in Investments (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
163	Q111	Investing Activities – Net Cash Flow (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
164	Q109	Change in Short-Term Investments (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
165	Q48	Current Liabilities – Other		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
166	Q50	Liabilities – Other		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
167	Q54	Liabilities – Total		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
168	Q53	Minority Interest (Balance Sheet)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
169	Q108	Operating Activities – Net Cash Flow (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
170	Q180	Earnings per Share from Operations (Diluted) – 12MM		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
171	Q181	Earnings per Share from Operations (Diluted)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
172	Q93	Purchase of Common & Preferred Stock (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
173	Q55	Preferred Stock		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
174	Q103	Accounts Receivable – Decrease (Increase) (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
175	Q85	Sale of Investments (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
176	Q83	Sale of Property, Plant and Equipment (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
177	Q102	Sale of PP&E and Sale of Investments – Loss (Gain) (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
178	Q84	Sale of Common & Preferred Stock (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
179	Q106	Accrued Income Taxes – Increase (Decrease) (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
180	Q79	Deferred Taxes (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
181	Q52	Deferred Taxes & Investment Tax Credit		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
182	Q116	Income Taxes Paid (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
183	Q47	Income Taxes Payable		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
184	Q78	Extraordinary Items & Discontinued Operations (Statement of Cash Flow)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
185	Q26	Extraordinary Items & Discontinued Operations		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
186	Q4	Research & Development Expense		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
187	Q40	Current Assets – Total		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
188	Q51	Long-Term Debt – Total		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
189	Footnote	Income Before Extraordinary Items & Net Income Footnote		2	Character	Quarterly
		Comma Delimiter		1	Character	
190	Q49	Current Liabilities – Total		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
191	Q3	Minority Interest (Income Statement)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
192	Q31	Nonoperating Expense (Income)		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
193	Q23	Pretax Income		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
194	Q42	Property, Plant & Equipment – Total		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
195	Q37	Receivables – Total		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
196	Footnote	Sales Footnote		2	Character	Quarterly
		Comma Delimiter		1	Character	
197	Q60	Stockholders' Equity – Total		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
198	Q32	Special Items		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	

Daily Fundamentals File (cont.)

Position Number	Data Item Number	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
199	Q6	Income Taxes		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
200	Q22	Interest Expense		12.4	Numeric	Quarterly
		Comma Delimiter		1	Character	
201	DNUM	Standard Industry Classification Code – Primary		4	Numeric	Quarterly
		Comma Delimiter		1	Character	
202	SPGICX	Global Industrial Classification Code – Primary (COMPUSTAT Business Information Files)		8	Character	Quarterly

Annual File Index

Data Item Number	Data Item Name	Data Type	Beginning Byte	Number of Bytes	Cumulative Bytes
	13 Character Key (DNUM & CUSIP)	Character	1	13	14
	S&P Permanent Company Number	Character	15	6	21
	Stock Ticker Symbol	Character	22	8	30
	Index Name	Character	31	28	59
	4-Digit Data Year	Integer	60	4	64
	Fiscal Year-end Month of Data	Integer	65	2	67
N/A	Number of Companies	Integer	68	4	72
N/A	Percent of Equity Reporting	Integer	73	3	76
Annual Data Items					
1	Cash Equivalents	Decimal	77	12	89
2	Total Receivables	Decimal	90	12	102
3	Inventories	Decimal	103	12	115
68	Other Current Assets	Decimal	116	12	128
4	Total Current Assets	Decimal	129	12	141
161	Income Tax Refund	Decimal	142	12	154
8	Net PP&E	Decimal	155	12	167
31	Inv. & Adv. To Uncons. Subs.	Decimal	168	12	180
33	Intangibles	Decimal	181	12	193
69	Other Assets	Decimal	194	12	206
6	Total Assets	Decimal	207	12	219
27	Adjustment Factor	Decimal	220	12	232
34	Debt in Current Liabilities	Decimal	233	12	245
44	Debt Due in One Year	Decimal	246	12	258
206	Notes Payable	Decimal	259	12	271
70	Accounts Payable	Decimal	272	12	284
71	Income Tax Payable	Decimal	285	12	297
153	Accrued Expenses	Decimal	298	12	310
72	Other Current Liabilities	Decimal	311	12	323
5	Total Current Liabilities	Decimal	324	12	336
9	Long Term Debt	Decimal	337	12	349

Annual File Index (cont.)

Data Item Number	Data Item Name	Data Type	Beginning Byte	Number of Bytes	Cumulative Bytes
35	Deferred Taxes & Investment Tax Credit	Decimal	350	12	362
74	Deferred Income Tax	Decimal	363	12	375
208	Investment Tax Credit	Decimal	376	12	388
38	Minority Interest	Decimal	389	12	401
75	Other Liabilities	Decimal	402	12	414
181	Total Liabilities	Decimal	415	12	427
130	Total Preferred Stock	Decimal	428	12	440
85	Common Stock	Decimal	441	12	453
210	Capital Surplus	Decimal	454	12	466
36	Retained Earnings	Decimal	467	12	479
88	Less Treasury Stock	Decimal	480	12	492
60	Common Equity	Decimal	493	12	505
216	Stockholders Equity	Decimal	506	12	518
37	Invested Capital	Decimal	519	12	531
25	Shares Outstanding	Decimal	532	12	531
12	Sales	Decimal	545	12	544
41	Cost of Goods Sold	Decimal	558	12	557
189	Selling, General, & Administrative Expense	Decimal	571	12	583
13	Operating Income Before Depreciation	Decimal	584	12	596
14	Depreciation and Amortization (Income Statement)	Decimal	597	12	609
178	Operating Profit	Decimal	610	12	622
15	Interest Expense	Decimal	623	12	635
61	Non Operating Income	Decimal	636	12	648
17	Special Items	Decimal	649	12	661
16	Income Taxes	Decimal	662	12	674
49	Minority Interest	Decimal	675	12	687
172	Net Income	Decimal	688	12	700
18	Income Before Extraordinary Items	Decimal	701	12	713
19	Preferred Dividends	Decimal	714	12	726

Annual File Index (cont.)

Data Item Number	Data Item Name	Data Type	Beginning Byte	Number of Bytes	Cumulative Bytes
191	\$ Savings-Common Stock Equivalents	Decimal	727	12	739
237	Income Available for Common	Decimal	740	12	752
170	Pretax Income	Decimal	753	12	765
20	Income Before Extraordinary Items & Discontinued Operations – Adj for CSE	Decimal	766	12	778
58	Earnings per Share (Basic) – Excl Extraordinary Items	Decimal	779	12	791
53	Earnings per Share (Basic) – Incl Extraordinary Items	Decimal	792	12	804
233	EPS from Operations (Basic)	Decimal	805	12	817
125	Depreciation and Amortization – SCF	Decimal	818	12	830
128	Capital Expenditures	Decimal	831	12	843
308	Operating Activities – Net Cash Flow	Decimal	844	12	856
311	Investing Activities – Net Cash Flow	Decimal	857	12	869
313	Financing Activities – Net Cash Flow	Decimal	870	12	882
107	Sale of Property, Plant, and Equipment	Decimal	883	12	895
127	Cash Dividends	Decimal	896	12	908
108	Sale of Common and Preferred Stock	Decimal	909	12	921
Annual Weighted Average Ratios					
N/A	Current Ratio	Decimal	922	12	934
N/A	Quick Ratio	Decimal	935	12	947
N/A	Debt to Total Assets (%)	Decimal	948	12	960
N/A	Debt to Total Equity (%)	Decimal	961	12	973
N/A	Debt to Total Capital (%)	Decimal	974	12	986
N/A	Inventory Turnover	Decimal	987	12	999
N/A	Total Asset Turnover	Decimal	1000	12	1012
N/A	Profit Margin (%)	Decimal	1013	12	1025
N/A	Return on Total Assets (%)	Decimal	1026	12	1038
N/A	Receivables Turnover	Decimal	1039	12	1051
N/A	Average Collection Period (Days)	Decimal	1052	12	1064
N/A	Days to Sell Inventory	Decimal	1065	12	1077
N/A	Operating Cycle (Days)	Decimal	1078	12	1090

Annual File Index (cont.)

Data Item Number	Data Item Name	Data Type	Beginning Byte	Number of Bytes	Cumulative Bytes
N/A	Return on Equity	Decimal	1091	12	1103
N/A	Return on Investments	Decimal	1104	12	1116
N/A	Return on Average Assets	Decimal	1117	12	1129
N/A	Return on Average Equity	Decimal	1130	12	1142
N/A	Return on Average Investment	Decimal	1143	12	1155
N/A	Interest Coverage Before Tax	Decimal	1156	12	1168
N/A	Interest Coverage After Tax	Decimal	1169	12	1181
N/A	Dividend Payout	Decimal	1182	12	1194
N/A	Gross Operating Margin	Decimal	1195	12	1207
N/A	Dividend Yield	Decimal	1208	12	1220
N/A	PE	Decimal	1221	12	1233
N/A	Market to Book	Decimal	1234	12	1246

Quarterly File Index

Data Item Number	Data Item Name	Data Type	Beginning Byte	Number of Bytes	Cumulative Bytes
	13 Character Key (DNUM & CUSIP)	Character	1	13	14
	S&P Permanent Company Number	Character	15	6	21
	Stock Ticker Symbol	Character	22	8	30
	Index Name	Character	31	28	59
	4-Digit Data Year	Integer	60	4	64
	Data Quarter	Integer	65	1	66
	Fiscal Year-end Month of Data	Integer	67	2	69
	Number of Companies	Integer	70	4	74
	Percent of Companies Reporting	Integer	75	3	78
Quarterly Data Items					
36	Cash Equivalents	Decimal	79	12	91
37	Total Receivables	Decimal	92	12	104
38	Inventories	Decimal	105	12	117
39	Other Current Assets	Decimal	118	12	130
40	Total Current Assets	Decimal	131	12	143
42	Net PP&E	Decimal	144	12	156
43	Other Assets	Decimal	157	12	169
44	Total Assets	Decimal	170	12	182
17	Adjustment Factor	Decimal	183	12	195
45	Debt in Current Liabilities	Decimal	196	12	208
46	Accounts Payable	Decimal	209	12	221
47	Income Tax Payable	Decimal	222	12	234
48	Other Current Liabilities	Decimal	235	12	247
49	Total Current Liabilities	Decimal	248	12	260
51	Long Term Debt	Decimal	261	12	273
52	Deferred Income Tax & Investment Tax Credit	Decimal	274	12	286

Quarterly File Index (cont.) Decimal

Data Item Number	Data Item Name	Data Type	Beginning Byte	Number of Bytes	Cumulative Bytes
53	Minority Interest	Decimal	287	12	299
50	Other Liabilities	Decimal	300	12	312
54	Total Liabilities	Decimal	313	12	325
55	Total Preferred Stock	Decimal	326	12	338
56	Common Stock	Decimal	339	12	351
57	Capital Surplus	Decimal	352	12	364
58	Retained Earnings	Decimal	365	12	377
98	Less Treasury Stock	Decimal	378	12	390
59	Common Equity	Decimal	391	12	403
60	Stockholders Equity	Decimal	404	12	416
62	Invested Capital	Decimal	417	12	429
61	Shares Outstanding	Decimal	430	12	442
2	Sales	Decimal	443	12	455
30	Cost of Goods Sold	Decimal	456	12	468
1	Selling, General & Administrative Expense	Decimal	469	12	481
21	Operating Income Before Depreciation	Decimal	482	12	494
5	Depreciation and Amortization (Income Statement)	Decimal	495	12	507
N/A	Operating Profit	Decimal	508	12	520
22	Interest Expense	Decimal	521	12	533
31	Non-operating Income	Decimal	534	12	546
32	Special Items	Decimal	547	12	559
6	Income Taxes	Decimal	560	12	572
3	Minority Interest	Decimal	573	12	585
69	Net Income	Decimal	586	12	598
8	Income Before Extraordinary Items	Decimal	599	12	611
24	Preferred Dividends	Decimal	612	12	624
120	\$ Savings – Common Stock Equivalents	Decimal	625	12	637
25	Income Available for Common	Decimal	638	12	650

Quarterly File Index

Data Item Number	Data Item Name	Data Type	Beginning Byte	Number of Bytes	Cumulative Bytes
23	Pretax Income	Decimal	651	12	663
10	Income Before Extraordinary Items & Discontinued Operations – Adj for CSE	Decimal	664	12	676
19	Earnings per Share (Basic) – Excl Extraordinary Items	Decimal	677	12	689
11	Earnings per Share (Basic) – Incl Extraordinary Items	Decimal	690	12	702
177	EPS from Operations (Basic)	Decimal	703	12	715
77	Depreciation and Amortization – SCF	Decimal	716	12	728
90	Capital Expenditures	Decimal	729	12	741
108	Operating Activities – Net Cash Flow	Decimal	742	12	754
111	Investing Activities – Net Cash Flow	Decimal	755	12	767
113	Financing Activities – Net Cash Flow	Decimal	768	12	780
102	Sale of Property, Plant and Equipment	Decimal	781	12	793
89	Cash Dividends	Decimal	794	12	806
94	Sale of Common and Preferred Stock	Decimal	807	12	819
Quarterly Weighted Average Ratios		Decimal			
N/A	Current Ratio	Decimal	820	12	832
N/A	Quick Ratio	Decimal	833	12	845
N/A	Debt to Total Assets (%)	Decimal	846	12	858
N/A	Debt to Total Equity (%)	Decimal	859	12	871
N/A	Debt to Total Capital (%)	Decimal	872	12	884
N/A	Inventory Turnover	Decimal	885	12	897
N/A	Total Asset Turnover	Decimal	898	12	910
N/A	Profit Margin (%)	Decimal	911	12	923
N/A	Return on Total Assets (%)	Decimal	924	12	936
N/A	Receivables Turnover	Decimal	937	12	949
N/A	Average Collection Period (Days)	Decimal	950	12	962
N/A	Days to Sell Inventory	Decimal	963	12	975
N/A	Operating Cycle (Days)	Decimal	976	12	988

Quarterly File Index (cont.)

Data Item Number	Data Item Name	Data Type	Beginning Byte	Number of Bytes	Cumulative Bytes
N/A	Return on Equity	Decimal	989	12	1001
N/A	Return on Investments	Decimal	1002	12	1014
N/A	Return on Average Assets	Decimal	1015	12	1027
N/A	Return on Average Equity	Decimal	1028	12	1040
N/A	Return on Average Investment	Decimal	1041	12	1053
N/A	Interest Coverage Before Tax	Decimal	1054	12	1066
N/A	Interest Coverage After Tax	Decimal	1067	12	1079
N/A	Gross Operating Margin	Decimal	1080	12	1092
N/A	Dividend Yield	Decimal	1093	12	1105
N/A	PE	Decimal	1106	12	1118
N/A	Market to Book	Decimal	1119	12	1131

Daily Price File Record Format

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision
Standard Industry Classification Code - Primary	DNUM	Character	1	4	4	
CUSIP Issuer Code	CNUM	Character	5	6	10	
CUSIP issue Number and Check Digit	CIC	Character	11	3	13	
Data Year	YEAR	Character	14	2	15	
S & P's Permanent Company Number	PERM#	Character	16	6	21	
Issue Tag	IID	Character	22	2	23	
Company or Industry Name	CONAME INAME	Character	24	28	51	
Issue Description	DSCI	Character	52	20	71	
Trading Location	EXCHGI	Character	72	2		
Stock Ticker Symbol	SMBL	Character	74	8		
Class Code	CLASS	Character	82	1		
DRI CUSIP Number	CUSIPI	Character	83	9		
Previous DRI CUSIP Number	PCUSIPI	Character	92	9		
Security Class Code	SCC	Character	101	1		
Issue Type Code	TPCI	Character	102	2		
Issue Status Code	ISCI	Character	104	2		
Marginability Code	MARGNI	Character	106	1		
Earnings per Share – Footnote	EPSF	Character	107	2		
Common Shares Outstanding – Current – Footnote	CSHOCF	Character	109	1		
Indicated Annual Dividend – Footnote	DVIF	Character	110	2		
Earnings per Share	EPS	Numeric	112	8		8.3
Common Shares Outstanding – Current	CSHOC	Numeric	120	10		10.3
Indicated Annual Dividend	DVI	Numeric	130	8		8.3
Data Array (16, 262)	Daily_Prices		138	28820	28957	
Pricing Status Code		Character	138	1	138	1
Dividend per Share – Ex-Date DistributionType		Character	139	1	139	1

Daily Price File Record Format (cont.)

Description	Mnemonic	Type of Data	Beginning Character	Number of Characters	Cumulative Characters	Precision
Dividend per Share – Ex-Date Method Code		Character	140	2	141	2
Dividend per Share – Ex-Date Tax Based Code		Character	142	2	143	2
Dividend per Share – Payable Date Distribution Type Code		Character	144	1	144	1
Dividend per Share – Payable Date Payment Method Code		Character	145	2	146	2
Dividend per Share – Payable Date Tax Based Code		Character	147	2	148	2
Price – High		Numeric	149	14	162	14.6
Price – Low		Numeric	163	14	176	14.6
Price – Close		Numeric	177	14	190	14.6
Common Shares Traded		Numeric	191	12	202	12.3
Adjustment Factor (Cumulative) by Ex-Date		Numeric	203	10	212	10.6
Dividends per Share – Ex-Date		Numeric	213	8	220	8.3
Adjustment Factor (Cumulative) by Payable Date		Numeric	221	10	230	10.6
Dividends per Share – Payable Date		Numeric	231	8	238	8.3
Total Return Factor		Numeric	239	8	246	9.3

Name and Address Header Record

Header Information	Code	Description	Beginning Byte	Number of Bytes	Cumulative Bytes
Blank		Blank	1	124	124
Header Record File Identification Code	94	Name & Address	125	2	126
Cutoff Date – Month	01-12	Month of year	127	2	128
Cutoff Date – Day	01-31	Day of month	129	2	130
Cutoff Date – Year	2-digit expression	Last two digits of year	131	2	132
Creation Date – Month	01-12	Month of year	133	2	134
Creation Date – Day	01-31	Day of month	135	2	136
Creation Date – Year	2-digit expression	Last two digits of year	137	2	138
Blank		Blank	139	4	142
Number of companies	5-digit expression	00000-65535	143	5	147
Previous Creation Date – Month	01-12	Month of year	148	2	149
Previous Creation Date – Day	01-31	Day of month	150	2	151
Previous Creation Date – Year	2-digit expression	Last two digits of year	152	2	153
Blank		Blank	154	5018	5171

Name and Address File

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
CUSIP Number	CUSIP	Character	1	9	9
S & P Permanent Company Number	PERM#	Character	10	9	18
Company Name	CONAME	Character	19	28	46
Street Address	STREET	Character	47	39	85
Blank		Character	86	39	124
City	CITY	Character	125	24	148
State	STATE	Character	149	15	163
Zip Code	ADDZIP	Character	164	10	173
Phone Number	PHONE	Character	174	14	187
Blank		Character	188	14	201
First Name 1	FNAME 1	Character	202	20	221

Description	Mnemonic	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
Last Name 1	LNAME1	Character	222	20	241
Title 1	TITLE1	Character	242	39	280
First Name 2	FNAME2	Character	281	20	300
Last Name 2	LNAME2	Character	301	20	320
Title 2	TITLE2	Character	321	39	359
First Name 3	FNAME3	Character	360	20	379
Last Name 3	LNAME3	Character	380	20	399
Title 3	TITLE3	Character	400	39	438
First Name 4	FNAME4	Character	439	20	458
Last Name 4	LNAME4	Character	459	20	478
Title 4	TITLE4	Character	479	39	517
Blank		Character	518	158	675
Blank		Character	676	296	971
Blank		Character	972	4200	5171

Permanent Number/CUSIP Cross Reference File - Character ASCII Format
Full File Output

Description	Identification	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
S & P Permanent Company Number	PERM#	Character	1	8	8
Space Delimiter	Space Fill	Character	9	1	9
Company Name	CONAME	Character	10	28	37
Space Delimiter	Space Fill	Character	38	1	38
CUSIP Number	CUSIP	Character	39	9	47
Space Delimiter	Space Fill	Character	48	1	48
Stock Ticker Symbol	SMBL	Character	49	8	56
Space Delimiter	Space Fill	Character	57	1	57
Deletion Month and Year	DELTA	Character	58	4	61
Space Delimiter	Space Fill	Character	62	1	62
Deletion Code	DELCD	Character	63	4	66

Permanent Number/CUSIP Cross Reference File - Character ASCII Format
Transactional File Output

Description	Identification	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
S & P Permanent Company Number	PERM#	Character	1	8	8
Space Delimiter	Space Fill	Character	9	1	9
Company Name	CONAME	Character	10	28	37
Space Delimiter	Space Fill	Character	38	1	38
Old CUSIP Number	OLDCUSIP	Character	39	9	47
Space Delimiter	Space Fill	Character	48	1	48
New CUSIP Number	NEWCUSIP	Character	49	9	57
Space Delimiter	Space Fill	Character	58	1	58
Old Tic	OLDTIC	Character	59	8	66
Space Delimiter	Space Fill	Character	67	1	67
New Tic	NEWTIC	Character	68	8	75
Space Delimiter	Space Fill	Character	76	1	76
Deletion Month and Year	DELTA	Character	77	4	80
Space Delimiter	Space Fill	Character	81	1	81
Deletion Code	DELCD	Character	82	4	85
Line Feed	LINEFEED	Character	86	1	86

Permanent Number/CUSIP Cross Reference File - IBM Format

Full File Output

Description	Identification	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
S & P Permanent Company Number	PERM#	Character	1	8	8
Company Name	CONAME	Character	9	28	36
CUSIP Number	CUSIP	Character	37	8	44
CUSIP Check Digit	CIC4	Floating-point	45	4	48
Deletion Month and Year	DELTA	Character	49	4	52
Deletion Code	DELCD	Character	53	4	56

Transactional File Output

Description	Identification	Type of Data	Beginning Byte	Number of Bytes	Cumulative Bytes
S & P Permanent Company Number	PERM#	Character	1	8	8
Company Name	CONAME	Character	9	28	36
Old CUSIP Number	OLDCUSIP	Character	37	8	44
Old CUSIP Check Digit	OLDCIC	Floating-point	45	4	48
New CUSIP Number	NEWCUSIP	Character	49	8	56
New CUSIP Check Digit	NEWCIC	Floating-point	57	4	60
Deletion Month and Year	DELTA	Character	61	4	64
Deletion Code	DELCD	Character	65	4	68

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
MM	Millions
MM\$	Millions of Dollars
\$&c	Dollars and cents
NA	Not Available
R	Restated

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	Dilution Adjustment	MM\$	10.3	1995
320	S&P Subordinated Debt Rating	Code	8.3	1985
321	Interest Income – Total (Financial Services)	MM	8.3	1961
322	Diluted Available – Excluding	MM\$	10.3	1995
323	Earnings per Share from Operations (Diluted)	\$&c	8.3	1997
324	Standard Industry Classification Code – Historical	Code	8.3	1987
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	Common Shares Used to Calculate Earnings per Share (Diluted)	MM	10.3	1962-1
125	Dilution Adjustment	MM\$	10.3	1995-1
126	Diluted Available – Excluding	MM\$	10.3	1995-1
127-170	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	Earnings per Share (Diluted) – Excluding– 12 Months Moving	\$&c	8.3	1997-4
180	Earnings per Share from Operations (Diluted) – 12 Months Moving	\$&c	8.3	1997-4
181	Earnings per Share from Operations (Diluted)	\$&c	8.3	1997-1
179-232	Blank	NA	8.3	

COMPUSTAT Business Information File Data Items

Position Number	Data Item Number/ Mnemonic	Data Item Name	Units (Company)	Precision	Data Type	Periodicity
1	PERM#	S & P Permanent Company Number			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	DTYR	Data Year			Integer	
7	FYR	Data Fiscal Year-end Month			Integer	
8	YEAR	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 (Basic) – Excl Extraordinary Items – 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	Earnings per Share – Historical	\$&c	8.3
DNUM	Standard Industry Classification Code – Primary	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
		AG	Reflects the adoption of fresh start accounting upon emerging from Chapter 11 bankruptcy
		AR	Combination of AA and AZ
		AS	Combination of AA and AC
		AT	Combination of AC and AZ
		AZ	Excludes discontinued operations
		BA	Includes excise taxes
		BB	Includes other income/excludes some operating 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
		BV	Includes in-process, acquired or purchased research and development
		BG	Combination of BW and BF or BW and BG
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) Income Taxes – Foreign (#64) Income Taxes – State (#173) Income Taxes – Other (#211)	TN	Federal, Foreign, State and Other Incomes Taxes are not classified by current and deferred		
		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) Net Income (Loss) (#172)	AC	Reflects an accounting change		
		AU	Combination of AC and US, GP and US or GI and US (Canadian File)		
		GI	Combination of AC and GP		
		GP	Some or all data is pro forma		
		US	Reports in U.S. Dollars (Canadian File)		
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	Reflects the accounting change for the adoption of SFAS #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)		
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 either the accelerated method or the units of production method (declining balance, sum-of-the-year's digits or gross revenue)
		TS	Computed using straight line method
		TU	Combination of ER and TB
		TV	Combination of ER and TC
		TX	Combination of ER and TS

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
16	Accounts Payable (#70)	BK	Includes other Expense
17	Income Taxes Payable (#71)	BH	Includes other taxes
18	Equity in Earnings (#55)	AC LL TE	Reflects an accounting change for adoption of SFAS #94 Combination of AC and TE Equity is reported after taxes (used only when the majority of the equity figure is reported below taxes)
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)	IB IC ID	Combination of IC and ID Components of Long-Term Debt include current portion 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
20	Long-Term Debt – Total (#9)	ES QT	Includes current portion of Long-Term Debt Reflects an accounting change to conform with SFAS #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 SFAS #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

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
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	Certain classifications such as Current Assets, Current Liabilities, and Debt Due in One Year are estimated by S&P because the company reports an unclassified Balance Sheet
		GL	Combination of GB and TL
		TL	Company in bankruptcy or liquidation
		UB	Combination of UG and GB
		UG	Non-US Company; data collected in US GAAP
28	Common Stock (#85)	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	Combination of JD and TO
		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 20 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 Annual Report or 10-K used for Annual preliminary update 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 News Release or Newswire Prospectus Annual Report + USR Annual Report + 10-K + P-1.2 + T2-A 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
TX	Combination of ER and TS		
5	Capital Surplus (#210)	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)	AC	Reflects an accounting change for adoption of SFAS #132
		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)	AC IK	Reflects an accounting change for adoption of SFAS #132 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	SFAS #106 transition obligation amortized SFAS #106 transition obligation not amortized
15	S&P Long-Term Domestic Issuer Credit Rating-Historical (#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
		AG	Reflects the adoption of fresh-start accounting upon emerging from Chapter 11 bankruptcy
		AR	Combination of AA and AZ
		AS	Combination of AA and AC
		AT	Combination of AC and AZ
		AZ	Excludes discontinued operations
		BA	Includes excise taxes
		BB	Includes other income/excludes some operating 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 (Canadian File) Combination of AC and GP Some or all data is pro forma Reports in U.S. Dollars (Canadian File)
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 SFAS #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

Quarterly Footnotes (by Number) (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
8	Cost of Goods Sold (#30)	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
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
		UB	Combination of UG and GB
		UG	Non-US Company; data collected in US GAAP
		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

Quarterly Footnotes (by Number) (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
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
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

Quarterly Footnotes (by Number) (cont.)

Footnote Slot #	Data Item Being Footnoted (Including Data Item #)	Footnote Code	Description
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 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 less that one year of data is available
2	Company Status Alert	TL	Company in bankruptcy or liquidation
		TO	Reflects leveraged buyouts
3	S&P Long-Term Domestic Issuer Credit 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
		OP	Omit dividend
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)	CSTATF	JI	Stock distribution in an issue of another company, such as a spin-off
Issue Status Alert (Footnote Only)	ISALRTF	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/Electrons)	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
		Health Care (Special Serv)	3580
		Biotechnology	3590
Energ	4000	Oil & Gas (Refining & Mktg)	4010
		Oil & Gas (Drilling & Equip)	4020
		Oil (Int'l Integrated)	4040
		Oil (Domestic Integrated)	4050
		Oil & Gas (Exploration/Prod)	4060
Financials	5000	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
		Communication Services	8600
Telephone	8620		
Telephone Long Distance	8630		
Utilities	9000	Electric Companies	9010
		Natural Gas (Distr-Pipe Line)	9020
		Water Utilities	9040
		Power Producers (Independ)	9100
Transportation	9500	Shipping	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
				Oil & Gas	101020	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
				Containers & Packaging	151030	Metal & Glass Containers	15103010
						Paper Packaging	15103020
				Metals & Mining	151040	Aluminum	15104010
						Diversified Metals & Mining	15104020
						Gold	15104030
						Precious Metals & Minerals	15104040
						Steel	15104050
				Paper & Forest Products	151050	Forest Products	15105010
Paper Products	15105020						
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		2030	Air Freight & Couriers	203010
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		
				Consumer Durables & Apparel	2520	Household Durables	252010	Motorcycle Manufacturers	25102020
						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						
		Media	2540	Media	254010	Restaurants	25301040		
						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		
								Specialty Stores	25504040		
Consumer Staples	30	Food & Drug Retailing	3010	Food & Drug Retailing	301010	Drug Retail	30101010				
						Food Distributors	30101020				
						Food Retail	30101030				
						Food Beverage & Tobacco	3020	Beverages	302010	Brewers	30201010
										Distillers & Vintners	30201020
										Soft Drinks	30201030
		Household & Personal Prods	3030	Household Products	303010	Household Products	303010	Agricultural Products	30202010		
								Meat Poultry & Fish	30202020		
								Packaged Foods	30202030		
								Tobacco	302030	Tobacco	30203010
								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 Providers & Svcs	351020	Health Care Distrib & Svcs	35102010
						Health Care Facilities	35102020		
		Managed Health Care	35102030						
		Pharmaceuticals & Biotech	3520	Biotechnology	352010	Biotechnology	35201010		
						Pharmaceuticals	352020	Pharmaceuticals	35202010
		Financials	40	Banks	4010	Banks	401010	Banks	40101010
								Diversified Financials	4020
				Insurance	4030	Insurance	403010	Diversified Financial Svcs	40201020
Multi-Sector Holdings	40201030								
Insurance Brokers	40301010								
Life & Health Insurance	40301020								
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	451020	IT Consulting & Services	45102010		
				Software	451030	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 & Periph	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		