



INSIDE THE CGS IDENTIFICATION SYSTEM

CUSIP® Global Services (CGS) is dedicated to driving efficient trading, clearing and settlement in capital markets throughout the world by providing a common language for uniquely identifying financial instruments across institutions, exchanges and nations thus enabling enormous efficiencies and cost savings. CGS is operated for the American Bankers Association (ABA) by Standard & Poor's; these two leading organizations are focused on promoting the strength of the global financial services industry.

With over 40 years in the securities identification business, well-defined processes and a global reach, CGS brings coverage, consistency and expertise to the marketplace. Today, CGS's offering includes:

- Universally recognized identification for more than 9.1 million unique financial instruments issued by corporations, municipalities and government agencies.
- Coverage for a wide range of issue types, including derivatives and syndicated loans.
- An extensive set of descriptive information.
- Ready access to reliable, time-sensitive information with online capabilities that include powerful tools for searches and alerts.
- A highly experienced Management and Operations staff working closely with clients and partners to develop innovative solutions to global data challenges.
- An Education Program for users of securities identifiers.

CGS has leveraged its time-tested system for use in different markets, and works closely with partner countries to reduce the effort and cost involved in effectively identifying financial instruments. CGS has an Operations staff with 250+ years of cumulative experience, and has team members located in North America, Europe and Asia to respond rapidly to user needs on a global basis. The Board of Trustees of CGS is comprised of representatives from leading financial institutions under the guidance of the ABA.

BACKGROUND TO THE DEVELOPMENT OF THE CUSIP IDENTIFICATION SYSTEM

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

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

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

Development of the CUSIP Identifier

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

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

WHO ENDORSES THE CUSIP SYSTEM?

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

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

WHO OVERSEES THE CUSIP SYSTEM?

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

THE FORMATION OF CGS

Over the years, the organization's core competencies in securities identification and data management, and strong relationships with industry stakeholders, positioned it as a catalyst for innovation. As coverage expanded to include new financial instruments and geographies, CGS emerged as the overarching entity for all CUSIP offerings.

WHAT FINANCIAL INSTRUMENTS ARE COVERED BY CGS?

General interest is the primary consideration in determining what financial instruments are covered by the CUSIP system, provided appropriate documentation is supplied to CGS in requesting the assignment of an identifier.

TO REQUEST A CGS IDENTIFIER

Refer to the "Request an Identifier" link on www.cusip.com to view the types of documents that should be sent to the CGS when making a request for a CGS identifier.

CGS AGENTS

CGS is the U.S. National Numbering Agency and has agents in countries such as:

- Canada
- Bermuda
- The Cayman Islands
- Jamaica

CGS is also the representative agency for countries in South America. Because of this, it was necessary to develop a separate identification system to designate CGS-assigned securities from these jurisdictions. For instruments within these regions, an ISIN identifier is created by taking a 9-digit CINS, adding a 2-digit ISO country prefix and then adding a computer-generated check digit to the end (position 12). A CGS ISIN will always contain the CINS identifier in positions 3-11.

The Canadian Depository for Securities Limited

Mr. Arturo Figliomeni
85 Richmond Street West
Toronto, Canada M5H2C9
Phone (416) 365-3552
E-Mail: afigliomeni@cds.ca

Bermuda Stock Exchange

Mr. Neville Caines
3 F. Washington Mall
Church Street
Hamilton, Bermuda
HMFY
Phone (441) 292-7212
Fax (441) 292-7619
E-Mail: ncaines@bsx.com

Cayman Islands Stock Exchange

Ms. Sandy McFarlane
Elizabethan Square
G.T. Grand Cayman
Cayman Islands
Phone (345) 914-1895
Fax (345) 945-6061
E-Mail: sandymcfarlane@csx.com.ky

Jamaica Stock Exchange

Mr. Wentworth Graham
Assistant General Manager
Market Operations & Trading
40 Harbour Street
Kingston, Jamaica
Phone (876) 922-0806
Fax (876) 922-6966
E-Mail: trading@cwjamaica.com

CGS IDENTIFIERS

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

Issuer Identifier

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

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

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

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

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

The following chart illustrates the assignment of CGS identifiers.

ILLUSTRATION OF ASSIGNMENT OF CUSIP ISSUER IDENTIFIERS

	Issuer Identifier			
	000000			
	000001			
Not Assignable	000002			
1st Issuer Identifier Assigned	000003			
2nd Issuer Identifier Assigned	000004			
3rd Issuer Identifier Assigned	000020			
etc.				
112th Issuer Identifier Assigned	000892			
	000900			
Reserved for Overflow	to			
	000989			
	000990			
Reserved for User's Internal Use	to		And	00099A
	000999			to
				00099Z
113th Issuer Identifier Assigned	001000			
114th Issuer Identifier Assigned	001008			

The Issue Identifier

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

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

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

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

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

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

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

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

ILLUSTRATION OF THE ASSIGNMENT OF CUSIP ISSUE IDENTIFIERS

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

CHECK DIGIT

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

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

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

Illustration 1

Issuer Identifier 837649						Issue Identifier 12	
8	3	7	6	4	9	1	2
<u>x-1</u>	<u>x-2</u>	<u>x-1</u>	<u>x-2</u>	<u>x-1</u>	<u>x-2</u>	<u>x-1</u>	<u>x-2</u>
8	6	7	12	4	18	1	4

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

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

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

Illustration 2

Issuer Identifier 392690						Issue Identifier QT	
3	9	2	6	9	0	26 (Q)	29 (T)
<u>x-1</u>	<u>x-2</u>	<u>x-1</u>	<u>x-2</u>	<u>x-1</u>	<u>x-2</u>	<u>x-1</u>	<u>x-2</u>
3	18	2	12	9	0	26	58

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

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

A check digit has also been computed for issuers assigned a six character issuer identifier.

Alpha characters and their equivalent numerical values

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

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

THE CUSIP DESCRIPTIVE SYSTEM

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

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

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

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

GENERAL SPECIFICATIONS FOR SECURITY DESCRIPTIONS

- A. All security descriptions shall be based on the following specifications, except where common industry usage differs. These exceptions are indicated throughout by reference to "custom" dictating a deviation from the specified standard. CGS will be the final authority as to the interpretation of "custom."
- B. There shall be one standard name description for an issuer, and this description shall be used for all issues of that issuer. Although the complete descriptions of all issues of an issuer presently outstanding may fit within the prescribed description format without the need for abbreviation, there is no guarantee that future issues will. Therefore, in order to provide for possible expanded descriptions, the rules for abbreviations outlined herein shall be mandatory, rather than permissive.
- C. The maximum length of a complete security description (issuer and issue data) shall be one hundred and twenty (120) characters, including spaces. It shall be structured to produce a description of no more than four (4) lines of thirty (30) characters each.
- D. The last word of a line shall not be split or hyphenated. For the purpose of this rule, rates and dates shall be considered as single words.

ILLUSTRATION:

4.50%
06/06/1995

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

ILLUSTRATION:

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

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

ILLUSTRATION:

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

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

ILLUSTRATION:

MAC DONALD CO
LA SALLE BUILDING CO

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

ILLUSTRATION:

The Commonwealth Airlines Company of New York
becomes
COMMONWEALTH AIRLINES CO NY

The Dalles, Oregon
becomes
THE DALLES ORE

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

ILLUSTRATION:

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

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

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

ILLUSTRATION:

The Saint Louis Glass Company <i>becomes</i> ST LOUIS GLASS CO	City of Saint Paul, State of Minnesota <i>becomes</i> ST PAUL MINN
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- B. When two or more of the terms "company," "incorporated," "corporation," and "limited" appear at the end of a name the first of the terms will be eliminated unless more than one is required to distinguish between two separate issuers or an ampersand or the word "and" immediately precedes the two terms.

ILLUSTRATION:

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

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

ILLUSTRATION:

ST LOUIS
NEW YORK
DEL RAY BEACH
WEST PALM BEACH

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

ILLUSTRATION:

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

AMP

—printed AMP

—sequenced AMP

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

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

ILLUSTRATION:

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

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

ILLUSTRATION:

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

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

ILLUSTRATION:

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

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

ILLUSTRATION:

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

becomes

PORT N Y AUTH

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

ILLUSTRATION:

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

becomes

KIRKLAND NEW HARTFORD ETC N Y CENT SCH DIST NO 1

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

becomes

WHITESTOWN MARCY DEERFIELD ETC N Y CENT SCH DIST NO 1

and

WHITESTOWN MARCY FLOYD ETC N Y CENT SCH DIST NO 1

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

ILLUSTRATION:

Commonwealth of Puerto Rico

becomes

PUERTO RICO COMWLTH

Commonwealth of Pennsylvania

becomes

PENNSYLVANIA ST

Republic of France

becomes

FRANCE REP

State of New York

becomes

NEW YORK ST

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

ILLUSTRATION:

Pasadena Area Junior College District of California

becomes

PASADENA CALIF AREA JR COLLEGE DIST

Southern School District of Delaware

becomes

SOUTHERN SCH DIST DEL

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

ILLUSTRATION:

J. P. Stevens Company

becomes

STEVENS J P CO

Walt Disney Productions

becomes

DISNEY WALT PRODTNS

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

ILLUSTRATION:

Union County Trust Company

becomes

UNION CNTY TR CO ELIZABETH N J

Albuquerque National Bank

becomes

ALBUQUERQUE NATL BK N MEX

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

ILLUSTRATION:

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

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

ILLUSTRATION:

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

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

ILLUSTRATION:

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

RULES CONCERNING THE DESCRIPTION OF AN ISSUE

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

Equity	Fixed Income
> Class—common, preferred, etc.	Currency of issue, if required
—	Type—mortgage, debenture, collateral, trust, equipment.
—	trust, etc
	Purpose, if required.
Modifier words such as refunding, prior, first, etc. (in standard abbreviated form) shall precede the class or type. The modifier word "convertible" shall follow the class—type, series, etc., and immediately precede	Same

the rate or conversion date, if required.

> —	Dated date, (municipal issue date; corporate if available)
> Series designation, if any	Same, if required
> Par value, if required	—
> Dividend rate, if stated	Rate
> Expiration date, if any	Maturity, including optional date if any

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

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

ILLUSTRATION:

Empire Aircraft Company Capital
becomes
EMPIRE AIRCRAFT CO COM

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

- C. Series designations:

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

ILLUSTRATION:

Series F
becomes
SER F

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

ILLUSTRATION:

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

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

ILLUSTRATION:

City of Chicago General Obligations Dated April 1, 1960 4-1/2% due April 1, 1995
becomes
CHICAGO ILL DTD 04/01/60 4.50% 04/01/1995
ABC Corporation Debentures Dated July 1, 1962 5% due July 1, 1995
becomes
ABC CORP DEB DTD 07/01/62 5% 07/01/1995
ABC Corporation Debentures Dated September 1, 1962 5% due July 1, 1993
becomes
ABC CORP DEB DTD 09/01/62 5% 07/01/1993

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

ILLUSTRATION:

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

and

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

becomes

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

and

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

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

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

ILLUSTRATION:

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

becomes

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

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

ILLUSTRATION:

4-1/4% becomes 4.25%

4-1/8% becomes 4.125%

3-2/3% becomes 3.667%

\$4.25 remains \$4.25

4.20% remains 4.20%

\$4.00 becomes \$4

.00% becomes 4%

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

ILLUSTRATION:

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

becomes

ABC CORP DEB CONV 4.50% 08/01 /1995

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

ILLUSTRATION:

due February 1, 2005

becomes

2/01/2005

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

ILLUSTRATION:

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

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

ILLUSTRATION:

Quebec Hydro Electric Power Commission 5-1/4% Debentures due October 1, 1995 issued
and Payable in Canadian Funds
becomes
QUEBEC HYDRO ELEC PWR COMMN CDN4 DEB 5.25% 10/01/1995

- K. The abbreviation "PERP" shall appear in lieu of maturity date for perpetual bonds.
- L. Callable dates, feature, or the word "callable" will be excluded from the description except as indicated in paragraph I or when necessary to distinguish between otherwise identical issues.
- M. The description of rights, warrants, et cetera, will show only the abbreviation for the word "right" or warrant." Expiration dates for the warrants will be shown in the same format as a maturity date prefixed by the abbreviation "EXP." The issuer name of the issue to which the holder can subscribe will be included if it is different than the actual issuer of the warrants. Once an identifier is assigned for short-term (less than 1 year) rights it will be retained permanently to provide for future issues.

ILLUSTRATION:

Abacus Manufacturing Company Rights to Subscribe to 1/10 Share Common Expires July 1, 1991
becomes
ABACUS MFG CO RTS

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

becomes

CONSOLIDATED OIL & GAS CORP WT PUR COM WORLDWIDE ENERGY LTD EXP
07/20/1995

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

ILLUSTRATION:

Commonwealth Airlines Company Convertible Debentures 3% due July 1, 1995 with
warrants expiring July 1, 1997 to subscribe to ½ share Common attached

becomes

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

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

becomes

COMMONWEALTH GRAIN WHSE CO UNIT 1 PFD 4.75% 2 COM

- O. Purpose will not appear in the description of a governmental issuer general obligation except where a separate issue identifier has been assigned. The term "general obligation" will always be omitted from the description.
- P. The word "ordinary" abbreviated, will be substituted for the word "bearer" when that word appears as the only issue description for an equity issue of a foreign corporation.

ILLUSTRATION:

Dresdner Bank Allgemeine Bearer
becomes
DRESDNER BK AG ORD

CUSIP CONVENTIONS

1. Security Description

CUSIP "Security Description Systems" states that "one space shall separate all words within the issuer's name and issue description". Valid CUSIP descriptions must combine the issuer and issue description.

For example, this listing:

McGRAW HILL INC
COM
PREF CONV \$1.20
PFD CONV \$5.50
SUB DEB CONV 3.875% 05/01/1992
becomes
MCGRAW HILL INC COM
MCGRAW HILL INC PREF CONV \$1.20
MCGRAW HILL INC PFD CONV \$5.50
MCGRAW HILL INC SUB DEB CONV
3.875% 05/01/1992

2. New Public Housing Authorities

Users should be aware that all Federally secured housing authority bonds are located under the geographic place name followed by "New Public Housing Authority". Non-Federally secured (local issues) housing authorities have only the "Housing Authority."

For example these two unique issuers:

BOSTON MASS HOUSING AUTHORITY
BOSTON MASS NEW PUBLIC HOUSING AUTHORITY

3. Dated Dates

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

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

4. When Issued and Capital Changes

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

5. Cross Referencing—Name Changes

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

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

SUBSCRIBER REQUESTED ADDITIONS

Subscribers may request additions to the file by submitting documentation to:
cusip_comments@cusip.com

Those issuers and issues eligible for inclusion in the CUSIP Master Service are described under "WHAT FINANCIAL INSTRUMENTS ARE COVERED BY THE CUSIP SYSTEM." CGS has sole jurisdiction on whether the qualifications for inclusion have been met.

ADDITIONAL CGS COVERAGE

Options

CGS Options provides 9-character CUSIP identifiers, descriptive information and corresponding ISINs for over one million U.S. listed equity options. A sequentially generated CUSIP is assigned for each strike price. The third position of an Option identifier contains either the letter C or P indicating a call or put option

Syndicated Loans

Effective January 2003, CUSIP identifiers were assigned to privately-negotiated syndicated loans in the corporate loan market. In a joint effort with the Loan Syndications and Trading Association (LSTA), CGS developed special applications to accommodate the unique features of syndicated loans. CUSIP identifiers are assigned at the deal and facility level.

TBA Securities

TBAs are futures contracts on mortgage-backed pools. Working with the MBSCC, CGS developed a specialized identification scheme for TBA (To Be Announced) mortgage-backed securities.

TBA CUSIPs incorporate, within the identifier itself, a security's mortgage type (Ginnie Mae, Fannie Mae, Freddie Mac), coupon, maturity and settlement month.

TBA Algorithm:

Position 1-2	Product Code (e.g. Single Family Mortgage, Balloon, etc.)	Position 7	Maturity
Position 3	Type of Mortgage (Ginnie Mae, Fannie Mae, Freddie Mac)	Position 8	Settlement Month
Position 4-6	Coupon	Position 9	Check Digit

Private Placements

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

Requests for a private placement number (PPN) can be submitted electronically from the "Request an Identifier" link on the CGS home page – www.cusip.com

For more information, contact:
CGS - Customer Service Department at (212) 438-6500

International Issues

For securities and other financial instruments actively traded on an international basis, which are either underwritten (debt issues) or domiciled (equities) **outside** the U.S. and Canada, the security will be identified by a CINS (CUSIP International Numbering System) identifier.

This identifier was developed in 1988 by CGS and SIX Telekurs (USA) in response to the North American securities industry's need for a 9-character identifier of international securities. CINS identifiers appear in the International Securities Identification Directory (ISIDPlus Services), which is co-produced by Standard & Poor's and SIX Telekurs.

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

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

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08.09

CUSIP ABBREVIATIONS

\$ - DOLLAR	CAP-CAPITAL	ED-EDUCATION
% - PERCENT	CAS-CASUALTY	EDL-EDUCATIONAL
& - AND	CDA-CANADA	ELEC-ELECTRIC
ACC- ACCIDENT	CDN-CANADIAN	ELECTR-ELECTRONIC
ACCEP - ACCEPTANCE	CEM-CEMENT	ELEM-ELEMENTARY
ADJ-ADJUSTED	CENT-CENTRAL	ELIM-ELIMINATION
ADJ-ADJUSTMENT	CENTY-CENTURY	ENG-ENGLAND
ADMIN-ADMINISTRATION	CHEM-CHEMICAL	ENGR-ENGINEERING
ADR-AMERICAN DEPOSITORY RECEIPTS	CIG-CIGARETTE	ENTMT-ENTERTAINMENT EQUIP-EQUIPMENT
AGRIC-AGRICULTURAL	CL-CLASS	ETC-ET CETERA
AGY-AGY	CMNTY-COMMUNITY	EXHIB-EXHIBITION
AIRL-AIRLINE	CNTY-COUNTY	EXMP-EXEMPTED
ALA-ALABAMA	CO-COMPANY	EXP-EXPIRE
ALTA-ALBERTA	COLL-COLLATERAL	EXPL-EXPLORATION
ALUM-ALUMINUM	COLO-COLORADO	EXPT-EXPORT
AMAL-AMALGAMATED	COM-COMMON	EXPWY-EXPRESSWAY
AMER-AMERICA	COML-COMMERCIAL	EXTD-EXTENDED
AMERN-AMERICAN	COMM-COMMERCE	EXTL-EXTERNAL
AMORT-AMORTIZATION	COMMN-COMMISSION	EXTN-EXTENSION
ANTIC-ANTICIPATION	COMMR-COMMISSIONER	FAC-FACILITY
APT-APARTMENT	COMWLTH-COMMONWEALTH	FD-FUND
ARIZ-ARIZONA	CONN-CONNECTICUT	FDG-FUNDING
ARK-ARKANSAS	CONSLDTN-CONSOLIDATION	FDRY-FOUNDRY
ARPT-AIRPORT	CONSTR-CONSTRUCTION	FED-FEDERAL
ASNTD-ASSENTED	CONSV-CONSERVATION	FEDN-FEDERATION
ASSD-ASSOCIATED	CONTL-CONTINENTAL	FEDT-FEDERATED
ASSMT-ASSESSMENT	CONV-CONVERTIBLE	FGHT-FREIGHT
ASSN-ASSOCIATION	COOP-COOPERATIVE	FGN-FOREIGN
ASSOC-ASSOCIATES	CORP-CORPORATION	FID-FIDELITY
ASSUR-ASSURED	CPN-COUPON	FIN-FINANCE
ASSURN-ASSURANCE	CR-CREDIT	FING-FINANCING
ATT-ATTACHED	CSWY-CAUSEWAY	FINL-FINANCIAL
AUD-AUDITORIUM	CT-COURT	FLA-FLORIDA
AUTH-AUTHORITY	CTF-CERTIFICATE	FMR-FARMER
AUTHZ-AUTHORIZED	CTL-CONTROL	FNDTN-FOUNDATION
AVE-AVENUE	CTR-CENTER	FR-FRACTIONAL
AWY-AIRWAY	CTRY-COUNTRY	FST-FOREST
B C-BRITISH COLUMBIA	CTZN-CITIZEN	FT-FORT
BD-BOND	CUM-CUMULATIVE	GA-GEORGIA
BEN-BENEFICIAL	D C-DISTRICT OF COLUMBIA	GEN-GENERAL
BENEV-BENEVOLENT	DEB-DEBENTURE	GOVT-GOVERNMENT
BK-BANK	DEFD-DEFERRED	GRNT-GRANT
BKG-BANKING	DEL-DELAWARE	GTD-GUARANTEED
BLDG-BUILDING	DEP-DEPOSIT	GTEE-GUARANTEE
BLDR-BUILDER	DEPT-DEPARTMENT	GTR-GREATER
BLVD-BOULEVARD	DEV-DEVELOPMENT	GTY-GUARANTY
BORO-BOROUGH	DISC-DISCOUNT	GYM-GYMNASIUM
BR-BEARER	DISP-DISPOSAL	HBR-HARBOR
BRD-BOARD	DIST-DISTRICT	HLDG-HOLDING
BRDG-BRIDGE	DISTR-DISTRIBUTION	HOSP-HOSPITAL
BRH-BRANCH	DISTRG-DISTRIBUTING	HSG-HOUSING
BRIT-BRITISH	DISTRS-DISTRIBUTORS	HWY-HIGHWAY
BRITN-BRITAIN	DIV-DIVISION	ILL-ILLINOIS
BROS-BROTHERS	DIVID-DIVIDEND	ILLUM-ILLUMINATING
BUR-BUREAU	DLR-DOLLAR	IMPT-IMPROVEMENT
C Z-CANAL ZONE	DORM-DORMITORY	INC-INCORPORATE
CALIF-CALIFORNIA	DRAIN-DRAINAGE	INC-INCORPORATED
CALL-CALLABLE	DTD-DATED	INCIN-INCINERATOR
	EASTN-EASTERN	

INCL-INCLUSIVE
 IND-INDIANA
 IND-INDUSTRY
 INDBT-INDEBTEDNESS
 INDENT-INDENTURE
 INDL-INDUSTRIAL
 INDPT-INDEPENDENT
 INDTY-INDEMNITY
 INS-INSURANCE
 INSD-INSURED
 INST-INSTITUTE
 INSTL-INSTITUTIONAL
 INSTN-INSTITUTION
 INSTR-INSTRUMENT
 INSTRN-INSTRUCTION
 INT-INTEREST
 INTER-INTERMEDIATE
 INTL-INTERNATIONAL
 INTST-INTERSTATE
 INV-INVESTOR
 INVT-INVESTMENT
 IRR-IRRIGATION
 IS-ISLAND
 JCT-JUNCTION
 JR-JUNIOR
 JT-JOINT
 KANS-KANSAS
 KY-KENTUCKY
 LA-LOUISIANA
 LAB-LABORATORY
 LD-LAND
 LIBR-LIBRARY
 LIQ-LIQUIDATION
 LMBR-LUMBER
 LN-LOAN
 LOC-LOCAL
 LT-LIGHT
 LTD-LIMITED
 LTG-LIGHTING
 MACH-MACHINE
 MACHY-MACHINERY
 MAN-MANITOBA
 MASS-MASSACHUSETTS
 MAT-MATURITY
 MATL-MATERIAL
 MD-MARYLAND
 ME-MAINE
 MED-MEDICAL
 MEM-MEMORIAL
 MET-METROPOLITAN
 MGMT-MANAGEMENT
 MICH-MICHIGAN
 MINN-MINNESOTA
 MISS-MISSISSIPPI
 MLG-MILLING
 MLS-MILLS
 MNG-MINING
 MO-MISSOURI
 MONT-MONTANA
 MT-MOUNT
 MTG-MORTGAGE
 MTN-MOUNTAIN
 MTR-MOTOR
 MUN-MUNICIPAL
 MUT-MUTUAL
 NB-NEW BRUNSWICK
 NC-NORTH CAROLINA
 ND-NORTH DAKOTA
 NH-NEW HAMPSHIRE
 NJ-NEW JERSEY
 NMEX-NEW MEXICO
 NS-NOVA SCOTIA
 NY-NEW YORK
 NAT-NATURAL
 NATL-NATIONAL
 NAV-NAVIGATION
 NEB-NEBRASKA
 NETH-NETHERLANDS
 NEV-NEVADA
 NFLD-NEWFOUNDLAND
 NO-NUMBER

NORTH EASTN-NORTH
 EASTERN
 NORTH WESTN-NORTH
 WESTERN
 NORTHEASTN-NORTHEASTERN
 NORTHN-NORTHERN
 NORTHWESTN-NORTHWESTERN
 NT-NOTE
 OBLIG-OBLIGATION
 OKLA-OKLAHOMA
 ONT-ONTARIO
 OPER-OPERATING
 OPT-OPTION
 OPTL-OPTIONAL
 ORD-ORDINARY
 ORE-OREGON
 ORIG-ORIGINAL
 PR-PUERTO RICO
 PA-PENNSYLVANIA
 PAC-PACIFIC
 PAR-PAR VALUE
 PART-PARTICIPATING
 PARTN-PARTICIPATION
 PAV-PAVING
 PAY-PAYABLE
 PERM-PERMANENT
 PERP-PERPETUAL
 PERS-PERSONAL
 PETE-PETROLEUM
 PFD-PREFERRED
 PK-PARK
 PKG-PARKING
 PKWY-PARKWAY
 PL-PLACE
 PLG-PLEDGE
 PLGD-PLAYGROUND
 PLT-PLANT
 PMT-PAYMENT
 POL-POLICY
 PPTY-PROPERTY
 PR-PRIOR
 PREF-PREFERENCE
 PRELIM-PRELIMINARY
 PREM-PREMIUM
 PRJM-PRIMARY
 PRIN-PRINCIPAL
 PRIV-PRIVILEGE
 PROD-PRODUCT
 PRODTN-PRODUCTION
 PROJ-PROJECT
 PROM-PROMISSORY
 PROT-PROTECTIVE
 PROT-PROTECTION
 PROV-PROVINCE
 PRTG-PRINTING
 PUB-PUBLIC
 PUBG-PUBLISHING
 PUBN-PUBLICATION
 PUR-PURCHASE
 PURP-PURPOSE
 PWR-POWER
 QUE-QUEBEC
 RI-RHODE ISLAND
 RCPT-RECEIPT
 RD-ROAD
 REC-RECREATION
 RECON-RECONSTRUCTION
 RED-REDEEMABLE
 REDEV-REDEVELOPMENT
 REF-REFUNDING
 REFG-REFINING
 REFRIG-REFRIGERATION
 REG-REGISTERED
 REGL-REGIONAL
 REGR-REGULAR
 REGT-REGENTS
 REINS-REINSURANCE
 RENT-RENTAL
 REORG-REORGANIZED
 REORGN-REORGANIZATION
 REP-REPUBLIC

REPST-REPRESENT
 REPSTD-REPRESENTED
 REPSTG-REPRESENTING
 RES-RESOURCES
 RESH-RESEARCH
 RESV-RESERVE
 REV-REVENUE
 RIV-RIVER
 RLTY-REALTY
 RR-RAILROAD
 RT-RIGHT
 RT-ROUTE
 RTY-ROYALTY
 RUBR-RUBBER
 RY-RAILWAY
 SC-SOUTH CAROLINA
 SD-SOUTH DAKOTA
 SAN-SANITARY
 SANTN-SANITATION
 SASK-SASKATCHEWAN
 SCH-SCHOOL
 SEC-SECURITY
 SECD-SECURED
 SECT-SECTION
 SER-SERIES
 SEW-SEWAGE
 SF-SINKING FUND
 SH-SHARE
 SMLT-SMELTING
 SOC-SOCIETY
 SOUTH EASTN-SOUTH
 EASTERN
 SOUTH WESTN-SOUTH
 WESTERN
 SOUTHEASTN-SOUTHEASTERN
 SOUTHN-SOUTHERN
 SOUTHWESTN-SOUTHWESTERN
 SPL-SPECIAL
 SR-SENIOR
 SS-STEAMSHIP
 ST-SAINT
 ST-STATE
 STA-STATION
 STAD-STADIUM
 STAT-STATUTORY
 STD-STANDARD
 STK-STOCK
 STKYD-STOCKYARD
 STL-STEEL
 STPD-STAMPED
 STR-STREET
 SUB-SUBORDINATED
 SUBDIV-SUBDIVISION
 SUBN-SUBURBAN
 SUBS-SUBSCRIPTION
 SUBT-SUBSTITUTE
 SURP-SURPLUS
 SVC-SERVICE
 SVGS-SAVINGS
 SWITZ-SWITZERLAND
 SWR-SEWER
 SYND-SYNDICATE
 SYS-SYSTEM
 TEL-TELEPHONE
 TER-TERRACE
 TERM-TERMINAL
 TERR-TERRITORY
 TEX-TEXAS
 THORO-THOROUGHFARE
 THRU-THROUGH
 TOB-TOBACCO
 TPK-TURNPIKE
 TR-TRUST
 TRAN-TRANSIT
 TRANSN-TRANSPORTATION
 TRCNTL-
 TRANSCONTINENTAL
 TREAS-TREASURY
 TREASR-TREASURER
 TUIT-TUITION
 TUNL-TUNNEL

TWP-TOWNSHIP
TWY-THRUWAY
TWY-TOLLWAY
U A R-UNITED ARAB REPUBLIC
U K-UNITED KINGDOM
U S-UNITED STATES
UN-UNION
UNI-UNIFIED
UNIV-UNIVERSITY
UNVL-UNIVERSAL
UTD-UNITED
UTIL-UTILITY
VI-VIRGIN ISLANDS

VA-VIRGINIA
VAR-VARIOUS
VEH-VEHICLE
VET-VETERAN
VIC-VICINITY
VLG-VILLAGE
VOL-VOLUNTARY
VT-VERMONT
VTG-VOTING
VY-VALLEY
W VA-WEST VIRGINIA
WASH-WASHINGTON
WESTN-WESTERN

WHSE-WAREHOUSE
WHSL-WHOLESALE
WHSLR-WHOLESALE
WIS-WISCONSIN
WK-WORK
WT-WARRANTS
WTR-WATER
WTRWKS-WATERWORKS
WYO-WYOMING
YD-YARD
YR-YEAR

**CUSIP Global Services
55 Water Street – 45th Floor
New York, NY 10041**