INSIDE THE CGS IDENTIFICATION SYSTEM

ABOUT CUSIP GLOBAL SERVICES (CGS)

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 and profitability 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 Directors 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 the identification number 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, the identifier 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
>Canadian Depository for Securities Ltd.
>Depository Trust & Clearing Corporation
>Financial Industry Regulatory Authority
>Government Finance Officers Association of the U.S. & Canada
>Loan Market Association
>Loan Syndications and Trading Association
>Municipal Securities Rulemaking Board
>NASDAQ
>National Association of Insurance Commissioners
>National Association of Variable Annuities
>New York 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 CUSIP Global Services, the operational arm of the system, which is 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 CUSIP Global Services 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 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.

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Cayman Islands Stock Exchange
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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		00099A
Reserved for User's Internal Use	to	And	to
	000999		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 identifier 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 identifier 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
x 1	x 2	x 1	x 2	x 1	x 2		x 1	x 2
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)
x 1	x 2	x 1	x 2	x 1	x 2		x 1	x 2
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 identifier (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
        becomes   *becomes*
    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

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   The Dalles, Oregon
        becomes   *becomes*
    COMMONWEALTH AIRLS CO N Y   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   The M.A. Abbot Company Preferred
        becomes   Convertible $4.25
    A & C CO 1ST MTG 3.50%   *becomes*
    03/01 /1995   ABBOTT M A CO PFD CONV $4.25

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   City of Saint Paul, State of
Minnesota
        becomes   *becomes*
    ST LOUIS GLASS CO   ST PAUL MINN

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   Parsons and Company Incorporated
        becomes   *becomes*
    BERRY BRAKE INC   PARSONS & CO INC
    ABC Company Limited   R. Hoe & Company Incorporated
        and   *becomes*
    ABC Company Incorporated   HOE & CO INC *becomes*
    ABC LTD
        and
    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
becomes
TWO GEORGE STR CO
18 Jones Street Company
becomes
18 JONES STR CO
but will be sequenced as
EIGHTEEN JONES STR CO

1010 Corporation
becomes
1010 CORP
but will be sequenced as
ONE THOUSAND TEN CORP

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
becomes
AKRON OHIO
New York City
becomes
NEW YORK N Y
Kansas City, Missouri
becomes
KANSAS CITY MO

Oklahoma City, Oklahoma
becomes
OKLAHOMA CITY OKLA
New City, New York
becomes
NEW CITY N Y
Bernards Township, New Jersey
becomes
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
becomes
LOS ANGELES CNTY CALIF
North Star Borough, Alaska
becomes
NORTH STAR BORO ALASKA

La Salle Parish, Louisiana
becomes
LA SALLE PARISH LA

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
    becomes   *becomes*
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   Republic of France
          becomes   *becomes*
        PUERTO RICO COMWLTH   FRANCE REP
        Commonwealth of Pennsylvania   State of New York
          becomes   *becomes*
        PENNSYLVANIA ST   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 United States 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	Same

or type. The modifier word ''convertible'' shall follow
the class—type, series, etc., and immediately precede
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, it 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 the 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 1 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 Algemeine 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 Service 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. CUSIP Global Services 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 CUSIP 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 United States 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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CUSIP ABBREVIATIONS

$ - DOLLAR
%- PERCENT
& - AND
ACC- ACCIDENT
ACCEP - ACCEPTANCE
ADJ-ADJUSTED
ADJ-ADJUSTMENT
ADMIN-ADMINISTRATION
ADR-AMERICAN DEPOSITORY
  RECEIPTS
AGRIC-AGRICULTURAL
AGY-AGY
AIRL-AIRLINE
ALA-ALABAMA
ALTA-ALBERTA
ALUM-ALUMINUM
AMAL-AMALGAMATED
AMER-AMERICA
AMERN-AMERICAN
AMORT-AMORTIZATION
ANTIC-ANTICIPATION
APT-APARTMENT
ARIZ-ARIZONA
ARK-ARKANSAS
ARPT-AIRPORT
ASNTD-ASSENTED
ASSD-ASSOCIATED
ASSMT-ASSESSMENT
ASSN-ASSOCIATION
ASSOC-ASSOCIATES
ASSUR-ASSURED
ASSURN-ASSURANCE
ATT-ATTACHED
AUD-AUDITORIUM
AUTH-AUTHORITY
AUTHZ-AUTHORIZED
AVE-AVENUE
AWY-AIRWAY
B C-BRITISH COLUMBIA
BD-BOND
BEN-BENEFICIAL
BENEV-BENEVOLENT
BK-BANK
BKG-BANKING
BLDG-BUILDING
BLDR-BUILDER
BLVD-BOULEVARD
BORO-BOROUGH
BR-BEARER
BRD-BOARD
BRDG-BRIDGE
BRH-BRANCH
BRIT-BRITISH
BRITN-BRITAIN
BROS-BROTHERS
BUR-BUREAU
C Z-CANAL ZONE
CALIF-CALIFORNIA
CALL-CALLABLE
CAP-CAPITAL
CAS-CASUALTY
CDA-CANADA
CDN-CANADIAN
CEM-CEMENT
CENT-CENTRAL
CENTY-CENTURY
CHEM-CHEMICAL
CIG-CIGARETTE

CL-CLASS
CMNTY-COMMUNITY
CNTY-COUNTY
CO-COMPANY
COLL-COLLATERAL
COLO-COLORADO
COM-COMMON
COML-COMMERCIAL
COMM-COMMERCE
COMMN-COMMISSION
COMMR-COMMISSIONER
COMWLTH-COMMONWEALTH
CONN-CONNECTICUT
CONSLDTN-CONSOLIDATION
CONSTR-CONSTRUCTION
CONSV-CONSERVATION
CONTL-CONTINENTAL
CONV-CONVERTIBLE
COOP-COOPERATIVE
CORP-CORPORATION
CPN-COUPON
CR-CREDIT
CSWY-CAUSEWAY
CT-COURT
CTF-CERTIFICATE
CTL-CONTROL
CTR-CENTER
CTRY-COUNTRY
CTZN-CITIZEN
CUM-CUMULATIVE
D C-DISTRICT OF COLUMBIA
DEB-DEBENTURE
DEFD-DEFERRED
DEL-DELAWARE
DEP-DEPOSIT
DEPT-DEPARTMENT
DEV-DEVELOPMENT
DISC-DISCOUNT
DISP-DISPOSAL
DIST-DISTRICT
DISTR-DISTRIBUTION
DISTRG-DISTRIBUTING
DISTRS-DISTRIBUTORS
DIV-DIVISION
DIVID-DIVIDEND
DLR-DOLLAR
DORM-DORMITORY
DRAIN-DRAINAGE
DTD-DATED
EASTN-EASTERN
ED-EDUCATION
EDL-EDUCATIONAL
ELEC-ELECTRIC
ELECTR-ELECTRONIC
ELEM-ELEMENTARY
ELIM-ELIMINATION
ENG-ENGLAND
ENGR-ENGINEERING
ENTMT-ENTERTAINMENT EQUIP-
EQUIPMENT
ETC-ET CETERA
EXHIB-EXHIBITION
EXMP-EXEMPTED
EXP-EXPIRE
EXPL-EXPLORATION
EXPT-EXPORT
EXPWY-EXPRESSWAY
EXTD-EXTENDED

EXTL-EXTERNAL
EXTN-EXTENSION
FAC-FACILITY
FD-FUND
FDG-FUNDING
FDRY-FOUNDRY
FED-FEDERAL
FEDN-FEDERATION
FEDT-FEDERATED
FGHT-FREIGHT
FGN-FOREIGN
FID-FIDELITY
FIN-FINANCE
FING-FINANCING
FINL-FINANCIAL
FLA-FLORIDA
FMR-FARMER
FNDTN-FOUNDATION
FR-FRACTIONAL
FST-FOREST
FT-FORT
GA-GEORGIA
GEN-GENERAL
GOVT-GOVERNMENT
GRNT-GRANT
GTD-GUARANTEED
GTEE-GUARANTEE
GTR-GREATER
GTY-GUARANTY
GYM-GYMNASIUM
HBR-HARBOR
HLDG-HOLDING
HOSP-HOSPITAL
HSG-HOUSING
HWY-HIGHWAY
ILL-ILLINOIS
ILLUM-ILLUMINATING
IMPT-IMPROVEMENT
INC-INCORPORATE
INC-INCORPORATED
INCIN-INCINERATOR
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
N B-NEW BRUNSWICK
N C-NORTH CAROLINA
N D-NORTH DAKOTA
N H-NEW HAMPSHIRE
N J-NEW JERSEY
N MEX-NEW MEXICO
N S-NOVA SCOTIA
N Y-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
P R-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
PRIM-PRIMARY
PRIN-PRINCIPAL
PRIV-PRIVILEGE
PROD-PRODUCT
PRODTN-PRODUCTION
PROJ-PROJECT
PROM-PROMISSORY
PROT-PROTECTIVE
PROTN-PROTECTION
PROV-PROVINCE
PRTG-PRINTING
PUB-PUBLIC
PUBG-PUBLISHING
PUBN-PUBLICATION
PUR-PURCHASE
PURP-PURPOSE
PWR-POWER
QUE-QUEBEC
R I-RHODE ISLAND
RCPT-RECEIPT
RD-ROAD
REC-RECREATION
RECON-RECONSTRUCTION
RED-REDEEMABLE
REDEV-REDEVELOPMENT
REF-REFUNDING
REFNG-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
S C-SOUTH CAROLINA
S D-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
TRCNTNTL-
  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
V I-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	WT-WARRANTS	YD-YARD
WHSLR-WHOLESALER	WTR-WATER	YR-YEAR
WIS-WISCONSIN	WTRWKS-WATERWORKS	
WK-WORK	WYO-WYOMING	

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