Industry records that fall into the S&P 500 will have all numeric characters; the S&P MidCap 400 will have an **M** for the final character; the S&P SmallCap 600 will have an **S** for the final character; and the S&P Super Composite will have an **X** for the sixth character.

In instances where Standard & Poor's follows more than one class of stock for a company, we maintain multiple records for that company under the same CUSIP Issuer Code. The issue currently trading the greatest number of shares is the issue that is available on COMPUSTAT. Differences between the classes of stock appear in the CUSIP Issue Number and Check Digit.

Assigned CUSIP Issuer Codes have **99** in the fourth and fifth positions of the CUSIP Issuer Code.

CUSIP Issuer Codes conform to the CUSIP numbering system. For further information about CUSIP, contact:

> Standard & Poor's CUSIP Service Bureau
> 55 Water Street 47th Floor
> New York, NY 10041
> (212) 438-6500

All industry records contain **000000** in the CNUM field, which provides an easy method for identifying these records.

Data Quarter

Period descriptor (Industrial Quarterly files)	DATA QUARTER
Units	Code
Position number on Daily Fundamental File	28

The Data Quarter represents a three-month fiscal period for which data has been collected. Digits 1, 2, 3, or 4 in the field indicate the fiscal quarter to which the data applies.

Data Year

Variable data item (Industrial Annual, COMPUSTAT Business Information – Segment Item Value files)	DTYR
Period descriptor (Industrial Quarterly file)	DATA YEAR
Units	Date
Position number in Daily Fundamental File	6
Position number in COMPUSTAT Business Information – Segment Item Value File	6

The Data Year represents a 12-month fiscal period for which data is collected. Data years are indicated by the last two digits of the year and correlate to the fiscal year. For example, 1999 appears as *99*. Because the data year correlates to the fiscal year, data for a company whose fiscal year ends May 31, 1999 appears in DATA YEAR *98*. Please refer to the Fiscal Year definition for additional information.