

Instructions for Preparation of the
Securities Lending Pilot Data Collection

September 2015

Contents

Organization of the Instruction Book

The instruction book is divided into two sections:

- (1) The General Instructions describing overall reporting requirements, and
- (2) The Line Item Instructions for each item to be reported.

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GENERAL INSTRUCTIONS

Who Will Report

A. Reporting Criteria

The following organizations will report data:

U.S. Agent Lenders. As part of a voluntary data collection effort, U.S. agent lenders are asked to report securities lending data for the Beneficial Owners (“BO”) of securities they lend as well as the Securities Borrowers (“Borrowers”). We are directing our request to the parent of U.S. agent lenders. Additionally, participants are asked to report cash and non-cash collateral received in securities lending transactions along with the associated reinvestment purchases.

Consolidation Rules. Separate “Agent Name” and “Agent ID” will be reported for each legal entity meeting the reporting criteria. Consolidation of separate agent lender entities (including other subsidiaries or affiliates) should not occur.

B. Scope

This report collects lendable supply, loan-level, and collateral data for securities lending transactions recorded on the books of the U.S agent lender as of the close of the U.S. market on the reporting day. This report covers loans and collateral denominated in any currency and transacted with any Borrower regardless of the Borrower’s jurisdiction. Only transactions that have been settled and are outstanding (i.e., have not yet matured) should be submitted. Precollateralized transactions not associated with any outstanding loan should be excluded.

C. Preparation of the Reports

Where possible, reporting definitions, concepts, and requirements are consistent with the instructions for other regulatory reports your firm may already file. References to more detailed treatments in other regulatory report instructions may be needed. However, these are not, and

are not intended to be, a comprehensive discussion of accounting principles or reporting.

D. Where to Submit the Report

Electronic Submission

Reports will be created using a preformatted spreadsheet or comma/tab/pipe delimited file format and submitted electronically via the IntraLinks website to the Statistics Function of the Federal Reserve Bank of New York. Separate instructions will be provided to reporting institutions regarding the submission of data via IntraLinks.

E. When to Submit the Report

Data will be submitted as of October 9, November 10, and December 31 of 2015 (the “Reporting Days”). The submission deadlines for the, October, November and December reports are, November 9, 2015, December 10, 2015, and February 2, 2016, respectively. The term “submission deadline” is defined as the date by which reporting institutions should submit their completed reports via IntraLinks. The reports are due by the close of business (i.e., 5:00 PM ET) on the submission deadline. Earlier submission would aid in reviewing and processing the reports and is encouraged.

Questions and requests for interpretations of matters appearing in any part of these instructions should be addressed to the Federal Reserve Bank of New York at NY.SDR.DataCentral@ny.frb.org.

F. Confidentiality

Reported data will be held in confidence by the U.S. Department of the Treasury’s Office of Financial Research, the Board of Governors of the Federal Reserve System, and the Federal Reserve Bank of New York. Reported data will also be distributed to the U.S. Securities and Exchange Commission (SEC).

The data collected on this report may be made available to the public at an aggregate level, although the information reported by individual respondents will not be published or otherwise publicly disclosed.

Securities Lending Pilot Data Collection

The following lendable supply data are reportable in the Cover Sheet: all securities available to the agent lender for securities lending transactions including securities already on loan. Reporters should exclude any securities which the BO has restricted from the lending program. Overall portfolio restrictions (e.g., no more than 30% of the portfolio may be lent at any time) and/or specific counterparty restrictions (e.g., counterparty rating) should not be applied.

The following loan-level data are reportable in the Transaction Sheet: contractually booked and settled securities lending transactions done on an agency basis. Reporters should exclude pre-collateralized transactions, as well as principle securities lending transactions.

The following collateral data are reportable in the Cash and Non-Cash Collateral Sheets: settled cash and non-cash collateral provided by a Borrower for transactions reported above. In cases where “other” collateral has been accepted, for example a letter of credit, it should be reported in the non-cash collateral template.

Cover Sheet

Line Item 1 Agent Name.

Report the legal name of the reporting institution. This item cannot be blank, and should be submitted as a text.

Line Item 2 Agent ID.

Report the Legal Entity Identifier (“LEI”) of the Securities Lending Agent(s), if available. This item may be blank, but if submitted should be text.

Line Item 3 BO Name.

Report the legal name of the BO. The BO is defined as the legal entity which owns the securities being lent by the Agent. In cases of Collective Trusts and Pension Funds report the name of the Trust or Fund, not the underlying owners or accounts. Respondents are asked to maintain a consistent BO name across all three Reporting Dates. This item may be left blank, but if submitted should be text.

Line Item 4 BO ID.

Report either the LEI, the unique ID assigned for the purpose of the Agent Lender Disclosure (“ALD”), or unique Internal ID of the Beneficial Owner. If multiple IDs exist report using the following hierarchy: LEI, ALD ID, Internal ID. Respondents are asked to maintain a consistent ID for the same BO across all three Reporting Dates. This item cannot be blank, and should be submitted as text.

Line Item 5 BO ID Type.

Report the type of ID listed in Line Item 4: LEI, ALD ID, Internal ID. Respondents are asked to maintain a consistent ID Type for the same BO across all three Reporting Dates. This item cannot be blank, and should be submitted as text.

Line Item 6 BO Domicile.

Report the Domicile of the BO utilizing the ISO 3166 alpha-2 standard country codes. This item cannot be blank, and should be submitted as text with a length of two characters.

Line Item 7 BO Sector.

Report the BO’s sector outlined in the ALD Industry Classification List’s Abbreviation Field. The list along with corresponding definitions can be found in the Appendix. This item cannot be blank, and should be submitted as text with a length of three characters.

Line Item 8 Security Issuer.

Report the legal name of the security issuer, if available. If not available, report the security name or description. This item cannot be blank, and should be submitted as text.

Security IDs – The following line items all relate to the ID of the securities being reported as available for lending. If the agent lender’s system contains multiple IDs for the same security populate all available. A minimum of one standard ID must be reported. If only one ID can be reported use the following hierarchy: SEDOL, CUSIP, ISIN, QUICK. Respondents are asked to utilize the same security IDs for the same security across the cover, transaction, and if applicable collateral sheets.

Line Item 9 Security SEDOL ID.

Report the security's SEDOL ID if available.

Line Item 10 Security CUSIP ID.

Report the security's CUSIP ID if available.

Line Item 11 Security ISIN ID.

Report the security's ISIN ID if available.

Line Item 12 Security QUICK ID.

Report the security's QUICK ID if available.

Line Item 13 Total Lendable Supply Quantity.

Report the total quantity (not remaining) of a Security that the BO has made available to the Agent as of close of business in the U.S. on the Reporting Day. This item cannot be blank, and should be submitted as a number.

Line Item 14 Total Lendable Supply Market Value.

Report the total market value (not remaining) of a Security that the BO has made available to the Agent as of close of business in the U.S. on the Reporting Day. This item cannot be blank, and should be submitted as a number.

Line Item 15 Currency.

Report the currency of the previously reported total lendable supply market value (Line Item 14). Use the ISO 4217- alpha-3 Currency Code Standard. This item cannot be blank, and should be submitted as text with a length of three characters.

Line Item 16 Quantity on Loan.

Report the total quantity of a Security the Agent Lender has out on loan for the BO as of close of business on the Reporting Day. This number must be less than or equal to the number reported for Line Item 13. This cannot be blank, and should be submitted as a number.

Transaction Reporting

Line Item 17 Agent ID.

Report the LEI of the reporting institution. This item cannot be blank, and should be submitted as text.

Line Item 18 BO ID.

Report the LEI, ALD ID, or Internal ID of the BO. This ID and ID type must match what was reported on the Cover Sheet for the BO. New BO IDs should not be introduced in the Transaction Reporting. Respondents are asked to maintain a consistent ID for the same BO across all three Reporting Dates. This item cannot be blank, and should be submitted as text.

Line Item 19 Transaction ID.

For each loan transaction, report the Agent Lender's unique identifier. For transactions with multiple allocations provide a basis of linking to a single unique transaction ID. This item cannot be blank, and should be submitted as text.

Line Item 20 Borrower Name.

Report the legal name of the Borrower. The Borrower is defined as the legal entity borrowing securities from the

BO(s) via the Agent. This item may be left blank, but if submitted should be text.

Line Item 21 Borrower ID.

Report the LEI, ALD ID, or unique Internal ID of the Borrower. If multiple IDs exist report using the following hierarchy: LEI, ALD ID, Internal ID. Respondents are asked to maintain a consistent ID for the same Borrower across all three Reporting Dates. This item cannot be blank, and should be submitted as text.

Line Item 22 Borrower ID Type.

Report the type of ID listed in Line Item 21: LEI, ALD ID, Internal ID. Respondents are asked to maintain a consistent ID Type for the same Borrower across all three Reporting Dates. This item cannot be blank, and should be submitted as text.

Line Item 23 Borrower Domicile.

Report the Domicile of Borrower utilizing the ISO 3166 alpha-2 standard country codes. This item cannot be blank, and should be submitted as text with a length of two characters.

Line Item 24 Borrower Sector.

Report the Borrower's Sector utilizing the ALD Industry Classification List's Abbreviation Field. The list along with corresponding definitions can be found in the Appendix. This item cannot be blank, and should be submitted as text with a length of three characters.

Line Item 25 Booking Location.

Report the Country where the transaction was booked utilizing the ISO 3166 alpha-2 standard country codes. This item may be left blank, but if submitted should be text with a length of two characters.

Line Item 26 Borrower Start Date.

Report the Date when the Loan to the Borrower is settled. This item cannot be blank and should be submitted in the following date format MM-DD-YYYY.

Line Item 27 Borrower Transaction Type.

Report the Borrower's transaction type as one of the following options: "Open" "Term Noncallable" "Callable" or "Evergreen". Report "Open" for open or

continuing term loans where no maturity date is specified. For loans with an agreed upon maturity date that are not callable report “**Term Noncallable**”. For term loans that can be called prior to End Date Report “**Callable**”. For term loans that can be extended on or prior to End Date report “**Evergreen**”. This item cannot be blank.

Line Item 28 Borrower Call or Extension Notice.

For all “**Callable**” transactions, report the number of calendar days left until the first date when the loan can be called. For all “**Evergreen**” transactions, report the maximum number of calendar days the loan can be outstanding, if not rolled. This field may be blank if the value in line item 27 is “**Open**” or “**Term Noncallable**” otherwise a number greater than 0 should be submitted.

Line Item 29 Borrower End Date.

For all “**Term Noncallable**” “**Callable**” and “**Evergreen**” transactions report the final legal maturity date of the loan as of close of business in the U.S. on the Reporting Day. This should be submitted in the following date format MM-DD-YYYY. For all “**Open**” loans leave blank.

Line Item 30 BO Start Date.

Report the Settlement Date of the Transaction from the BO's perspective. This may differ from the Borrowers start date in cases of substitutions. This item may be left blank, but if submitted should be in the following date format MM-DD-YYYY.

Line Item 31 Security Issuer.

Report the legal name of the issuer for the security on loan, if available. If not available, report the security name or description. This item cannot be blank, and should be submitted as text.

Security IDs – The following four fields all relate to the ID of the securities being lent. If the agent lender’s system contains multiple IDs for the same security populate all available. A minimum of one standard ID must be reported. If only one ID can be reported use the following hierarchy: SEDOL, CUSIP, ISIN, QUICK. Respondents are asked to utilize the same security IDs for the same security across the cover, transaction, and if applicable collateral sheets.

Line Item 32 Security SEDOL ID.

Report the SEDOL ID of the security on loan if available.

Line Item 33 Security CUSIP ID.

Report the CUSIP ID of the security on loan if available.

Line Item 34 Security ISIN ID.

Report the ISIN ID of the security on loan if available.

Line Item 35 Security QUICK ID.

Report the QUICK ID of the security on loan if available.

Line Item 36 Market Value.

Report the Market Value of the securities being lent, per BO. Include accrued interest, per BO. This item cannot be blank and should be submitted as a number.

Line Item 37 Quantity.

Report the quantity of the securities borrowed, per BO. This item cannot be blank and should be submitted as a number.

Line Item 38 Currency.

Report the Currency type of the base loan market value (Line Item 36) utilizing the ISO 4217 Currency Codes - alpha-3 standard. This item cannot be blank, and should be submitted as text with a length of three characters.

Line Item 39 Exclusive Fee.

If the BO has an Exclusive or Periodic fee agreement with the Agent Lender report "Y", otherwise "N". When the transaction falls under an Exclusive fee (reported as “Y”), Line Items 40 and 41 should be blank. This item cannot be blank, and should be submitted as text with a length of one character.

Line Item 40 Securities Lending Fee/Premium.

For a loan collateralized by non-cash, and not subject to an Exclusive or Periodic fee agreement (Line Item 39 is “N”), report the Securities Lending fee or Premium in percentage points, otherwise leave blank. This percentage is based on the market value of the transaction as reported in line item 36. Negative numbers will not be

accepted in this field. This item may be blank, but if submitted should be a number.

Line Item 41 Rebate Rate.

For a loan collateralized by cash, and not subject to an Exclusive or Periodic fee agreement (Line Item 39 is “N”), report the interest rate that the BO pays to the Borrower, in percentage points, otherwise leave blank. This percentage is based on the market value of the transaction as reported in line item 36. Positive or negative numbers will be accepted in this field. This item may be blank, but if submitted should be a number.

Line Item 42 Loan Indemnification

Report “Y” if the Agent contractually indemnifies the loan value against the Borrower’s failure to return securities on loan, otherwise report “N”. This may not be blank and should be submitted as text with a length of one character. Indemnification in relation to cash collateral reinvestment, if it exists, should be reported separately on Line Item 54.

Line Item 43 Collateral Type.

Report whether collateral for the securities lending transaction is in form of “Cash” or “Non-Cash”. This item cannot be blank and should be submitted as text.

Line Item 44 Required Margin.

Report the required margin as an overcollateralization percentage of the securities on loan. This item cannot be blank and should be submitted as a number.

Cash Collateral

Line Item 45 Agent ID.

Report the LEI of the reporting institution. This item cannot be blank, and should be submitted as text.

Line Item 46 BO ID.

Report the LEI, ALD ID, or Internal ID of the BO. This ID and ID type must match what was previously reported on the Cover Sheet and Transaction Reporting sections for the BO. New BO IDs should not be introduced in the Cash Collateral section. Respondents are asked to maintain a consistent ID for the same BO across all three

Reporting Dates. This item cannot be blank, and should be submitted as text.

Line Item 47 Borrower ID.

Report the LEI, ALD ID, or Internal ID of the Borrower. This ID and ID type must match what was previously reported on the Transaction Reporting sections for the Borrower. New Borrower IDs should not be introduced in the Cash Collateral section. Respondents are asked to maintain a consistent ID for the same Borrower across all three Reporting Dates. This item may be blank, but if submitted should be as text.

Line Item 48 Cash Collateral Value.

Report the amount of cash delivered at the time of loan settlement. This item cannot be blank and should be submitted as a number.

Line Item 49 Currency.

Report currency of the cash delivered utilizing the ISO 4217 Currency Codes - alpha-3 standard. This cannot be blank, and should be submitted as text with a length of three characters.

Line Item 50 Reinvestment Type.

Report the number associated with the reinvestment type of the cash collateral from the following list:

1. Government money market fund as defined in Rule 2a-7(a)(16).
2. Prime or tax-exempt money market fund defined as any other SEC-registered money market fund.
3. Short-term Investment Fund (STIF) defined as a bank-managed fund that holds pooled fiduciary assets that meet specific criteria established by the OCC fiduciary activities regulation at 12 CFR 9.18 or similar regulations established by state banking authorities.
4. Private liquidity fund defined as any private fund that seeks to generate income by investing in a portfolio of short term obligations in order to maintain a stable net asset value per unit or minimize principal volatility for investors.
5. Non-U.S. investment fund (UCITS or AIF) defined as any collective investment scheme registered outside the U.S.
6. Cash delivered to BO for which the Reporting Agent or its affiliates have no investment responsibilities.
7. Treasury Repurchase Agreement defined as a repurchase agreement collateralized only by U.S. Treasuries (including Strips) and cash.

8. Government Agency Repurchase Agreement defined as a repurchase agreement collateralized only by U.S. Government Agency securities, U.S. Treasuries, and cash.
9. Equity Repurchase Agreement defined as a repurchase agreement collateralized mainly by equity securities.
10. Other Repurchase Agreement defined as a repurchase agreement collateralized mainly by securities that fall outside Treasury, Government Agency, equity, and cash.
11. Money Market Security (including Asset-Backed Commercial Paper) defined as short-term, generally maturing within 3 years, unsecured obligations of private entities.
12. U.S. Treasury Security defined as direct obligations of the U.S. Treasury.
13. U.S. Government Agency Security defined as any security issued or guaranteed by an agency or an instrumentality of the U.S. Government.
14. Municipal Debt Security defined as any security issued or guaranteed by a state or local government or a municipality.
15. Non-U.S. Sovereign or Multinational Agency Debt Security defined as any sovereign debt security that is not a U.S. Treasury security or a security that is issued or guaranteed by a non-U.S. government agency or a multinational agency (e.g., securities issued or guaranteed by the World Bank).
16. Corporate Bond (non-structured) defined as long-term, generally longer than 3 years, unsecured obligations of private entities.
17. Private Structured Debt Security (except Asset-backed Commercial Paper) defined as a fixed income security issued by a special purpose entity substantially all of the assets of which consist of other financial asset (e.g., credit card receivables, mortgage-back securities, auto lease receivables).
18. Equity Securities
19. Others (not listed in items 1 through 18).

Line Item 51 Market Value of Reinvestment.

Report the market value of reinvestment on reporting day. This cannot be blank and should be submitted as a number.

Line Item 52 Quantity.

Report the quantity of reinvested securities purchased (if applicable). This cannot be blank and should be submitted as a number.

Line Item 53 Currency of Reinvestment.

Report the currency of the Reinvestment Security(ies) utilizing the ISO 4217 Currency Codes – alpha-3 standard. This cannot be blank, and should be submitted as text with a length of three characters.

Line Item 54 Cash Reinvestment Indemnification

Report “Y” if the Agent contractually indemnifies the BO against losses associated with cash reinvestment, otherwise report “N”. This item cannot be blank and should be submitted as text with a length of one character. Indemnification in relation to the Borrower’s failure to return securities on loan, if it exists, should be reported separately on Line Item 42.

Line Item 55 Reinvestment Security Issuer.

Report the legal name of the Reinvestment Security’s Issuer (e.g., the name of the security issuer, money market fund name, STIF name or UCITS name) if available. If not available, report the security name or description. This item cannot be blank, and should be submitted as text.

Security IDs – The following four fields all relate to the ID of the securities being purchased by BO using the cash collateral received from the securities lending transaction. If the agent lender’s system contains multiple IDs for the same security populate all available. When applicable a minimum of one standard ID must be reported. If only one ID can be reported use the following hierarchy: SEDOL, CUSIP, ISIN, QUICK. Leave blank in cases of securities with no standard id (e.g., repurchase agreements).

Line Item 56 Reinvestment Security SEDOL ID.

Report the reinvestment security’s SEDOL ID if available.

Line Item 57 Reinvestment Security CUSIP ID.

Report the reinvestment security’s CUSIP ID if available.

Line Item 58 Reinvestment Security ISIN ID.

Report the reinvestment security’s ISIN ID if available.

Line Item 59 Reinvestment Security QUICK ID.

Report the reinvestment security's QUICK ID if available.

Line Item 60 Final Maturity.

Report the final maturity date for each cash reinvestment security (expressed in calendar days). This may only be blank if the Reinvestment Type is reported as values 1-6 in line item 50. This should be submitted in the following date format MM-DD-YYYY.

Line Item 61 Reset Date.

Report the date of the next interest rate reset of the reinvestment security, if applicable. This item may be left blank, but if submitted should be in the following date format MM-DD-YYYY.

Line Item 62 Yield.

Report the yield of each Reinvestment Security. This may only be blank if the Reinvestment Type (line item 52) is reported as values 1-6. This item should be submitted as a number.

Non-Cash Collateral

Line Item 63 Agent ID.

Report the LEI of the reporting institution. This item cannot be blank, and should be submitted as text.

Line Item 64 BO ID.

Report the LEI, ALD ID, or Internal ID of the BO. This ID and ID type must match what was previously reported on the Cover Sheet and Transaction Reporting sections for the BO. New BO IDs should not be introduced in the Non-Cash Collateral section. Respondents are asked to maintain a consistent ID for the same BO across all three Reporting Dates. This item may be blank, but if submitted should be as text.

Line Item 65 Borrower ID.

Report the LEI, ALD ID, or Internal ID of the Borrower. This ID and ID type must match what was previously reported on the Transaction Reporting sections for the Borrower. New Borrower IDs should not be introduced in the Non-Cash Collateral section. Respondents are asked to maintain a consistent ID for the same Borrower

across all three Reporting Dates. This item cannot be blank, and should be submitted as text.

Line Item 66 Collateral Security Issuer.

Report the legal name of the Collateral Security Issuer if available. If not available, report the security name or description. If a Letter of Credit or a Guarantee is provided as collateral, report the name of the Letter of Credit or a Guarantee provider. This item cannot be blank, and should be submitted as text.

Security IDs – The following four fields all relate to the ID of the securities provided by the Borrower as non-cash collateral. If the agent lender's system contains multiple IDs for the same security populate all available. A minimum of one standard ID must be reported. If only one ID can be reported use the following hierarchy: SEDOL, CUSIP, ISIN, QUICK. Leave blank in cases of securities with no standard id (e.g., repurchase agreements).

Line Item 67 Collateral Security SEDOL ID.

Report the collateral security's SEDOL ID if available.

Line Item 68 Collateral Security CUSIP ID.

Report the collateral security's CUSIP ID if available.

Line Item 69 Collateral Security ISIN ID.

Report the collateral security's ISIN ID if available.

Line Item 70 Collateral Security QUICK ID.

Report the collateral security's QUICK ID if available.

Line Item 71 Tri-Party?

Report "Y" if the non-cash collateral is being received from a Tri-Party agent and not the Borrower directly, otherwise report "N". This item cannot be blank, and should be submitted as text.

Line Item 72 Collateral Asset Class.

Report the number associated with the asset class of the collateral delivered by the Borrower from the following list:

1. U.S. Treasury Security defined as direct obligations of the U.S. Treasury.
2. U.S. Government Agency Security defined as any security issued or guaranteed by an agency or an instrumentality of the U.S. Government.
3. Municipal Debt Security defined as any security issued or guaranteed by a state or local government or a municipality.
4. Non-U.S. Sovereign or Multinational Agency Debt Security defined as any sovereign debt security that is not a U.S. Treasury security or a security that is issued or guaranteed by a non-U.S. government agency or a multinational agency (e.g., securities issued or guaranteed by the World Bank).
5. Corporate Bond (non-structured) defined as long-term, generally longer than 3 years, unsecured obligations of private entities.
6. Private Structured Debt Security (except Asset-backed Commercial Paper) defined as a fixed income security issued by a special purpose entity substantially all of the assets of which consist of other financial asset (e.g., credit card receivables, mortgage-back securities, auto lease receivables).
7. Equity Securities.
8. Cash as securities.
9. Others (not listed in items 1 through 8).

Line Item 73 Security Collateral Market Value.

Report the market value of the Security Collateral on reporting day. This item cannot be blank, and should be submitted as a number.

Line Item 74 Currency.

Report the currency which Security Collateral Market Value is reported in utilizing the ISO 4217 Currency Codes - alpha-3 standard. This item cannot be blank, and should be submitted as text with a length of three characters.

Line Item 75 Quantity.

Report the units of security collateral provided. This item cannot be blank, and should be submitted as a number.

APPENDIX

Assigned No.	Abbreviation	Classification Name	Description/Examples
001	EPP	ERISA Pension Plan (U.S.)	A Pension Plan governed by the Employee Retirement Income Security Act of 1974 (ERISA). Includes Employee benefit pension plans, employee benefits pensions, employee benefit retirement, retirement pension plans, union pension funds.
002	NPP	Non ERISA Pension Plan (U.S.)	A pension plan not subject to ERISA rules. Could include Employee benefit pension plans, employee benefits pensions, employee benefit retirement, retirement pension plans, union pension funds.
003	RIC	1940 Act Registered Investment	An Investment Company governed by the Investment Company Act of 1940 ("1940 Act"). Includes Mutual fund agencies (brokerages); brokers' offices; mutual fund managing; and closed end and open-ended funds.
004	OIC	Other Investment Company	All other mutual funds, not governed by 1940 Act. Includes Mutual fund agencies (brokerages); brokers' offices; mutual fund managing; KAG's, non-regulated funds and closed end and open-ended funds.
005	HEF	Hedge Fund	An unregulated fund, company or partnership that invests in financial assets. It is highly leveraged and attempts to maximize returns by taking on large risks and employing speculative strategies. Funds, which have more than 35% leverage on the balance sheet also, can be part of this classification. The primary aim of most hedge funds is to reduce the volatility of returns while attempting to preserve capital and deliver high absolute returns under any market condition. Most hedge funds are established in such a way as to avoid extensive regulatory scrutiny.
006	CEB	Central Bank	A central bank of a country. It can issue currency, administer monetary policy, participate in open market operations, hold deposits representing the reserves of other banks; and engage in transactions that are largely designed to facilitate the conduct of business and protect the public interest. Includes Monetary Authorities, Central Banking.
007	BCU	Bank/Credit Union	A commercial institution licensed as a receiver of deposits; a bank may collect checks for customers and lend or invest surplus deposits, it may engage in investment banking services. A credit union is member-owned financial co-operative. Includes: Savings Banks, Savings Institutions, State Savings banks, Credit unions, Federal credit unions, State credit unions
008	RBD	Registered Broker-Dealer	A Company registered as a Broker-Dealer. Includes Securities Brokerages, Securities brokers' offices, Stock brokerages, Stock brokers' offices, Stock options brokerages.
009	INC	Insurance company	Insurance Carriers and Related Activities.
010	COE	Corporate Entity	A legal entity that is separate and distinct from the persons or activities that own it. It may own property, incur debt, sue or be sued. A corporate entity has limited liability and continuity of existence. It is not a bank, not a pension fund, not an insurance company and not a broker-dealer. e.g. IBM corporation.
011	GOV	Governmental	Includes state and municipal government agencies, and multinational agencies. e.g. World Bank
012	FOU	Foundation (supersedes trust)	Includes corporate foundations, awarding grants; grant making charitable foundations
013	END	Endowment (supersede trust, includes religious)	Includes religious charities and organizations; educational endowments.
014	CMT	Common Trust	A group of securities set aside by a trustee for investment by two or more trusts operated by the same trustee. Used by banks and trust companies, and not by individual trustees. Includes: Administrators of private estates, Bank trust offices, Personal investments trust administration, Nondepository Trust companies Escrow agencies (except real estate), Fiduciary agencies (except real estate), Securities custodians Charitable trusts, Bankruptcy estates, Personal estates (i.e., managing assets), Personal investment trusts, Personal trusts Private estates (i.e., administering on behalf of beneficiaries), Testamentary trusts, Trusts, estates, and agency accounts.
015	CLT	Collective Trust	An investment fund formed from the pooling of investments by institutional investors it excludes all categories in "common trust" above.
016	OTT	Other Trust	A trust other than "common" and "collective" as described above.
017	LAU	Labor Union	Labor Unions covered by the Taft-Hartley Labor Act of 1947 Includes: Employees' associations for improvement of wages and working conditions, Federation of workers, labor organizations, Federations of labor, Industrial labor unions, Labor unions (except apprenticeship programs), Local Labor Unions (except apprenticeship programs). Trade unions (except apprenticeship programs).
018	PAR	Partnerships	A business organization in which two or more individuals manage and operate a business. Includes both limited and general partnerships.
019	UCI	UCITS	Undertakings for the Collective Investment of Transferable Securities: A public limited company that coordinates the distribution and management of unit trusts amongst countries within the European Union including but not limited to ICVC's, SICAV's, SCP's.
020	OTH	Other	Entities belonging to a category not included above
021	CRP	Corporate Pension Fund	A formal arrangement between a company and its employees - or the employees' union - that provides funding for the employees' retirement. Could include Employee benefit pension plans, employee benefits pensions, employee benefit retirement, retirement pension plans, union pension funds.
022	SPF	State Pension Fund	A pension fund that is management by the state. It is the basic state pension is paid to everyone. The level of pension you get depends on the amount of National Insurance contributions you pay over your working life.
023	SWF	Sovereign Wealth Fund	A state-owned fund composed of financial assets such as stocks, bonds, property or other financial instruments.
024	IVT	Investment Trust	A company whose business is to make money for shareholders through investment in other assets. An investment trust is a closed-end fund and shares will be listed on and traded through a major exchange, just like any other company.
025	SUP	Supranational Entities	Entities that are created by way of international treaty and include entities such as World Bank, European Bank for Reconstruction and Development (EBRD).