

FINANCIAL POST CORPORATE DATABASE - USER DOCUMENTATION

August 1998

Universe

The Financial Post DataGroup Corporate Database covers approximately 5,500 companies. The general guidelines for inclusion are:

1. the company has securities listed on a Canadian stock exchange: Toronto, Montreal, Canadian Venture Exchange, Winnipeg or the Canadian Dealing Network,
- and/or 2. the company has debt issues that are available to investors,
- and/or 3. the company has a substantial impact on the Canadian economy and is willing to provide financial and corporate information to The Financial Post DataGroup.

The **FPCD (Financial Post Corporate Database)** is a formatted extract with items selected from our current inventory of data items.

There are 4,500 active companies and approximately 1,000 companies that are no longer active as a result of mergers, takeovers, privatization or liquidation.

Should you require data on additional predecessor companies or data items that are not described in the FPCD, please contact your sales representative.

Updates

Updates to the FPCD are available on a daily, weekly or monthly basis. The subscriber may choose to have the whole company record generated for an update or just the portion of the company record that changed.

Delivery

Updates can be received on diskette, magnetic tape or transmission. The delivery method depends on the frequency of updating and the number of data items selected.

For details on transmission or special requirements, please contact your sales representative.

Deleting a Company

DELETEDs will consist of record type "0000" only where the full legal name will be replaced by the phrase "DELETE RECORD". DELETEDs occur if the coverage of the company is discontinued due to acquisition, merger, liquidation, etc.

Layout

The first four characters of each record will always indicate a specific type of record or grouping of records eg: "0100" indicates "Company Description".

Record type "0000" must always be included regardless of other requested record types.

Records are only included if there is data available.

All textual data records will be completely filled except at the end of a component. New paragraphs are indicated by the backslash character ("\"). Any indented text remains padded with spaces in order to preserve alignment

All dates are in the form YYYYMMDD unless otherwise specified.

Many textual components contain tabular data which will be formatted and indented. Operating Statistics (Record type 0102) will most likely overrun the 80 character width, thus each table row is treated as a separate paragraph.

The start of any table is marked by a paragraph containing only the characters "BoT", and the end of a table is indicated by a paragraph containing only the characters "EoT".

Each company's coverage or update will end with a trailer record coded in columns 1-4 as "#LNS" containing: 5 - 15 NUMBER OF LINES.

TEXTUAL DATA

Record (col 1-4)	Position	Content
0000	5 - 10	FPID (Glossary)
	11 - 80	FULL LEGAL NAME
C000	5 - 80	FULL LEGAL NAME (continuation)

- special **Industry** coverage records have a modified "0000" header record to identify this type as follows:

I000	5 - 7	always " IND "
	8 - 11	DATABANK YEAR (Glossary)
	12 - 13	INDUSTRY REPORT CODE (Glossary)
	14 - 72	INDUSTRY REPORT NAME (Glossary)
	73 - 80	CREATION / UPDATE DATE

- all remaining company records have the following format:

0001	5 - 44	ABBREVIATED NAME
	45 - 80	SORT NAME
0002	5	COVERAGE LEVEL (Glossary)
	6 - 8	STATUS (Glossary)
	9 - 14	UNDERLYING CUSIP
	15 - 20	UNDERLYING SYMBOL
	23	TEMPLATE: D - DEFAULT R - REAL ESTATE T - TRUST B - BANK M - MANAGEMENT N - NON-TIME MANAGEMENT I - INSURANCE
	24	TSE 300 INDICATOR (Y/N)
	25 - 28	TSE 300 CODE (Appendix A)
	29 - 64	TSE 300 DESCRIPTION (Appendix A)
	65 - 66	INDUSTRY REPORT CODE (Glossary)
	67	- reserved -
	68	- for FP internal use only (Y/N) -
	69	TSE 35 INDICATOR (Y/N)
	70	TSE 100 INDICATOR (Y/N)
	71 - 72	COVERAGE NOTE (Glossary)
	73 - 80	CREATION / UPDATE DATE
0003	5 - 7	FP 500 INCOME RANK
	8 - 10	FP 500 SALES RANK
	11 - 13	FP 500 ASSET RANK
	14 - 17	FP 500 YEAR
	18 - 37	FP 500 GROUP DESCRIPTION
	38 - 42	- reserved -
	43 - 46	SIC CODE 1
	47 - 80	SIC DESCRIPTION 1

0004	5 - 8 9 - 42 43 - 46 47 - 80	SIC CODE 2 SIC DESCRIPTION 2 SIC CODE 3 SIC DESCRIPTION 3
0005	5 - 8 9 - 42 43 - 46 47 - 80	SIC CODE 4 SIC DESCRIPTION 4 SIC CODE 5 SIC DESCRIPTION 5
0006	5 - 10 11 - 18 19 - 25 26 - 33 34 - 36 37 - 44 45 - 52 53 - 56 57 - 64 65 - 72	NUMBER OF EMPLOYEES NUMBER OF EMPLOYEES AS AT DATE NUMBER OF SHAREHOLDERS NUMBER OF SHAREHOLDERS AS AT DATE JURISDICTION OF INCORPORATION (Glossary) PRESENT DATE OF INCORPORATION ORIGINAL DATE OF INCORPORATION FISCAL YEAR END (MMDD) ANNUAL REPORT APPEARED ANNUAL MEETING DATE
0010	5 - 42 43 - 80	HEAD OFFICE STREET LINE 1 HEAD OFFICE STREET LINE 2
0011	5 - 42 43 - 80	HEAD OFFICE STREET LINE 3 HEAD OFFICE STREET LINE 4
0012	5 - 29 30 - 54 55 - 64	HEAD OFFICE CITY HEAD OFFICE PROVINCE/STATE HEAD OFFICE POSTAL CODE
0013	5 - 42	HEAD OFFICE COUNTRY
0020	5 - 42 43 - 80	EXECUTIVE OFFICE STREET LINE 1 EXECUTIVE OFFICE STREET LINE 2
0021	5 - 42 43 - 80	EXECUTIVE OFFICE STREET LINE 3 EXECUTIVE OFFICE STREET LINE 4
0022	5 - 29 30 - 54 55 - 64	EXECUTIVE OFFICE CITY EXECUTIVE OFFICE PROVINCE/STATE EXECUTIVE OFFICE POSTAL CODE
0023	5 - 42	EXECUTIVE OFFICE COUNTRY
0030	5 - 42 43 - 80	MAILING OFFICE STREET LINE 1 MAILING OFFICE STREET LINE 2
0031	5 - 42 43 - 80	MAILING OFFICE STREET LINE 3 MAILING OFFICE STREET LINE 4

0032	5 - 29 30 - 54 55 - 64	MAILING OFFICE CITY MAILING OFFICE PROVINCE/STATE MAILING OFFICE POSTAL CODE
0033	5 - 42	MAILING OFFICE COUNTRY
0040	5 - 42 43 - 80	RECEIVER OFFICE STREET LINE 1 RECEIVER OFFICE STREET LINE 2
0041	5 - 42 43 - 80	RECEIVER OFFICE STREET LINE 3 RECEIVER OFFICE STREET LINE 4
0042	5 - 29 30 - 54 55 - 64	RECEIVER OFFICE CITY RECEIVER OFFICE PROVINCE/STATE RECEIVER OFFICE POSTAL CODE
0043	5 - 42	RECEIVER OFFICE COUNTRY
0050	5 - 42 43 - 80	TRUSTEE OFFICE STREET LINE 1 TRUSTEE OFFICE STREET LINE 2
0051	5 - 42 43 - 80	TRUSTEE OFFICE STREET LINE 3 TRUSTEE OFFICE STREET LINE 4
0052	5 - 29 30 - 54 55 - 64	TRUSTEE OFFICE CITY TRUSTEE OFFICE PROVINCE/STATE TRUSTEE OFFICE POSTAL CODE
0053	5 - 42	TRUSTEE OFFICE COUNTRY
0090	5 - 14 15 - 24 25 - 34 35 - 44	HEAD OFFICE TELEPHONE HEAD OFFICE FAX EXECUTIVE OFFICE TELEPHONE EXECUTIVE OFFICE FAX

**Record types 0100 through 0122 detail COMPANY OPERATIONS and are all formatted as follows:

Column	Record	Content
1 - 4	0100	RECORD TYPE
5 - 9	0101	SEQUENCE NUMBER (starting at 00001)
10 - 80	0102	FREE FORM TEXTUAL DATA
	0100	COMPANY PROFILE
	0101	CURRENT OPERATIONS
	0102	OPERATING STATISTICS (wide tabular data)
	0103	CAPITAL EXPENDITURES
	0104	CONTINGENCIES
	0105	ACCOUNTING CHANGES
	0106	COMPANY BRIEF
	0107	CURRENT DEVELOPMENTS
	0108	LATEST RESULTS
	0109	CAPITAL STOCK
	0110	CAPITAL STOCK CHANGES
	0111	DIVIDENDS

0112	DIVIDEND PLANS
0113	LONG-TERM DEBT
0114	- reserved -
0115	TRANSFER AGENT
0116	PREDECESSOR DETAIL
0117	COMPANY HISTORY
0118	RECEIVERSHIP DETAIL
0119	PREDECESSOR HISTORY
0120	PRESIDENT'S REMARKS
0121	DBRS RATINGS (authorization required)
0122	RECOMMENDATION DATA (authorization required)
0123	- for FP internal use only -
0124	- for FP internal use only -
0125	REORGANIZATION AND RESTRUCTURING
0126	SEGMENTED DATA
0127	MANAGEMENT DISCUSSION
0128	DETAILED OPERATIONS
0129	CAPITAL STOCK PLANS
0140	REGULATORY CONTROLS
0141	CAPITAL STOCK SUMMARY
0142	LONG-TERM DEBT INTRO

**Record types 0200 through 0299 are all formatted identically. Columns 3 to 5 indicate a new RELATED COMPANY. The format is as follows:

Record (col 1-2)	Sequence		Position	Content
	company (col 3-5)	lines (6-9)		
02 :	000-999	0001	10 - 17 18 - 22 23 - 28	RELATED COMPANY AS AT DATE PERCENT OWNED (2 decimals) RELATED COMPANY FPID (if covered)
			The following three fields describe the hierarchy of the related companies:	
			29 - 31	RELATIONSHIP SUBSECTION (owner)
			32 - 34	ENTRY NUMBER
			35	RELATIONSHIP (Glossary)
			36 - 80	RELATED COMPANY NAME
C2	000-999	0001	10 - 80	RELATED COMPANY NAME (continuation)
02	000-999	0002	10 - 80	RELATED COMPANY DESCRIPTION

**Record types 0300 reflect MAJOR SHAREHOLDERS and are formatted as follows:

Record (col 1-4)	Sequence (col 5-9)	Position	Content
always 0300	00001	10 - 17 18 - 80	MAJOR SHAREHOLDER AS AT DATE MAJOR SHAREHOLDER DESCRIPTION
	00002 on	10 - 80	MAJOR SHAREHOLDER DESCRIPTION (continuation)

**Record types 0400 through 0499 are all formatted identically. Column 3-5 indicates a new OFFICER/DIRECTOR format is as follows:

Record (col 1-2)	Sequence		Position	Content
	person (col 3-5)	lines (6-7)		
always 04	000-999	1	8 - 80	OFFICER/DIRECTOR NAME
		2 - 89	8 - 80	OFFICER/DIRECTOR POSITION, LOCATION
		90 - 98		- reserved -
		99	8 - 80	POSITION CODES (4 characters, left justified, space padded) (Glossary)

**Record types 0500 for BANKERS are formatted as follows:

Record (col 1-4)	Sequence (col 5-6)	Position	Content
always 0500	01	7 - 80	BANKER NAME
	02	7 - 80	BANKER LOCATION

**Record types 0501 through 0599 are formatted as follows:

Record (col 1-4)	Sequence (col 5)	Position	Content
always 0501	1	6 - 80	AUDITOR NAME 1
	2	6 - 80	AUDITOR LOCATION 1
always 0502	1	6 - 80	AUDITOR NAME 2
	2	6 - 80	AUDITOR LOCATION 2
always 0599	1	6 - 80	AT LAST REPORT REMARKS

SECURITIES DATA

Descriptor data is provided for all active securities that are associated with the company. Exchange related data is provided for the TSE, ME, VSE plus ASE which together became CDNX after November 1999, WSE, NYSE, AMEX and CDN (Canadian Dealing Network).

The split factors provided, based on the **calendar year**, indicate the historical splits that have occurred over the current and previous 10 years. Where more than one split has occurred in a given year the split factor is cumulative.

Ten years of prices are provided for securities trading on the TSE, ME, VSE, ASE and WSE; up to eight years for securities trading on the CDN. Prices, beginning with the latest complete **calendar year**, are provided based on the composite trading on the TSE, ME, VSE, ASE and WSE and **are adjusted for splits** that have occurred to the update date.

Additional pricing records are supplied for CDN listed securities; history starts in calendar year 1994.

The data records for SECURITIES all begin with record types ranging from "1000" through "1999", and position 5 in these records contains a 1 digit sequence number. Subsequent record type codes indicate a new security. The format is as follows:

Record (col 1-4)	Sequence (col 5)	Position	Content	
1000 - 1999	0	6 - 25	ISSUE NAME	
		26 - 27	ISSUE TYPE (Glossary)	
			28 - 41 EXCHANGE STATUS (Glossary)	
			42 - 53 FULL SECURITY CUSIP	
		54 - 63	SYMBOL (Canadian)	
		64 - 73	SYMBOL (U.S.)	
		74 - 80	FP SECURITY IDENTIFICATION	
	1	6 - 9		CURRENT YEAR
			10 - 19	SPLIT FACTOR - CURRENT YEAR TO DATE
		2	6 - 9	
	10 - 19			SPLIT FACTOR 1
	20 - 23			2nd MOST RECENT SPLIT - YEAR
			24 - 33	SPLIT FACTOR 2
	34 - 37			3rd MOST RECENT SPLIT - YEAR
38 - 47			SPLIT FACTOR 3	
48 - 51			4th MOST RECENT SPLIT - YEAR	
	52 - 61		SPLIT FACTOR 4	
62 - 65		5th MOST RECENT SPLIT - YEAR		
	66 - 75	SPLIT FACTOR 5		
3		Same as sequence number 2 for SPLITs 6 through 10		

- | | | |
|---|--|--|
| 4 | 6 - 9
10 - 16
17 - 23
24 - 30

35 - 41
42 - 48
49 - 55
56 - 59
60 - 66
67 - 73
74 - 80 | PRICE RANGE YEAR 1
PRICE RANGE HIGH 1
PRICE RANGE LOW 1
PRICE RANGE CLOSE 1
31 - 34 PRICE RANGE YEAR 2
PRICE RANGE HIGH 2
PRICE RANGE LOW 2
PRICE RANGE CLOSE 2
PRICE RANGE YEAR 3
PRICE RANGE HIGH 3
PRICE RANGE LOW 3
PRICE RANGE CLOSE 3 |
| 5 | Same as sequence number 4 for PRICE RANGE YEARS 4 through 6 | |
| 6 | Same as sequence number 4 for PRICE RANGE YEARS 7 through 9 | |
| 7 | 6 - 9

24 - 30

31 - 34
35 - 41
42 - 48
49 - 55
56 - 59
60 - 66
67 - 73
74 - 80 | PRICE RANGE YEAR 10
10 - 16 PRICE RANGE HIGH 10
17 - 23 PRICE RANGE LOW 10
PRICE RANGE CLOSE 10

CDN PRICE RANGE YEAR 1
CDN PRICE RANGE HIGH 1
CDN PRICE RANGE LOW 1
CDN PRICE RANGE CLOSE 1
CDN PRICE RANGE YEAR 2
CDN PRICE RANGE HIGH 2
CDN PRICE RANGE LOW 2
CDN PRICE RANGE CLOSE 2 |
| 8 | 6 - 9
10 - 16
17 - 23
24 - 30
31 - 34
35 - 41
42 - 48
49 - 55
56 - 59
60 - 66
67 - 73
74 - 80 | CDN PRICE RANGE YEAR 3
CDN PRICE RANGE HIGH 3
CDN PRICE RANGE LOW 3
CDN PRICE RANGE CLOSE 3
CDN PRICE RANGE YEAR 4
CDN PRICE RANGE HIGH 4
CDN PRICE RANGE LOW 4
CDN PRICE RANGE CLOSE 4
CDN PRICE RANGE YEAR 5
CDN PRICE RANGE HIGH 5
CDN PRICE RANGE LOW 5
CDN PRICE RANGE CLOSE 5 |
| 9 | Same as sequence number 8 for CDN PRICE RANGE YEARS 6 through 8 | |

Note: SPLIT FACTORS - 5 decimals implied.
PRICE RANGE HIGHS/LOWs/CLOSEs - 3 decimals implied (adjusted).

FINANCIAL DATA

The financial record type ranges are grouped as follows in order to identify different types of period statements or associated data:

Annual Data	
2000 - 2999	Actual (or Industry Averages)
3000 - 3999	Preliminary
4000 - 4999	Restated
5000 - 5999	Annualized
7000	Ten Year Averages (most current 10 year period as available)
Quarterly Data	
6000 - 6999	Quarterly (reported as 3/3/3/3 months)
Split History	
9000 - 9009	Split History (lead share)

Financial data for Actual, Preliminary, Restated, Annualized and Quarterly record types are **adjusted for splits**. Refer to the 9000 record type for split data.

The first five digits for all financial records have the following significance:

- Digits 1-3 - The same in all records for a given period (200 - 299).
- Digits 4,5 - Sequencer for records within a given period (00 - 99).

Each financial element included on the data records is formatted as a 5 digit element code followed by the data. The first data position will always contain a sign (-) if negative or zero (0) if positive. The remainder of the data field contains the value, right justified. This value is in thousands, except for data elements relating to per share amounts and number of shares outstanding or reserved. The former are stored with 5 decimals implied, the latter as actual amounts. The format for standard coverage records, sequence 00 is as follows:

Record (col 1-3)	Sequence (col 4-5)	Position	Content
200 - 299 or 300 - 399 or 400 - 499 or 500 - 599 or 600 - 699	00	6 - 13 14 - 16 17 18 19	PERIOD ENDING DATE PERIOD COVERED CURRENCY - DIVIDENDS (Glossary) CURRENCY - REPORTING (Glossary) DATABANK QUARTER (6000-6999 only) (Glossary)
		20 - 31 32 - 41 42 - 45 46 - 73 74 - 80	FULL CUSIP OF LEAD SHARE SPLIT FACTOR (5 decimals implied) DATABANK YEAR (YYYY) (Glossary) - reserved - FPSID of lead share

- for **Industry** coverage records, sequence 00 will contain only:

00	6 - 9	DATABANK YEAR (Glossary)
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- all remaining financial records have the following format:

01 on	6 - 9	ELEMENT CODE
	10 - 20	ELEMENT DATA
	21 - 24	ELEMENT CODE
	25 - 35	ELEMENT DATA
	36 - 39	ELEMENT CODE
	40 - 50	ELEMENT DATA
	51 - 54	ELEMENT CODE
	55 - 65	ELEMENT DATA
	66 - 69	ELEMENT CODE
	70 - 80	ELEMENT DATA

**Data records for the TEN YEAR AVERAGES, adjusted for splits, are formatted as follows:

Record (col 1-3)	Sequence (col 4-5)	Position	Content
always 700	00	6 - 13	LATEST PERIOD DATE
		14 - 21	OLDEST PERIOD DATE
		22 - 23	NUMBER OF YEARS
	01 on	6 - 9	ELEMENT CODE
		10 - 20	AVERAGE
		21 - 24	ELEMENT CODE
		25 - 35	AVERAGE
		36 - 39	ELEMENT CODE
		40 - 50	AVERAGE
		51 - 54	ELEMENT CODE
		55 - 65	AVERAGE
		66 - 69	ELEMENT CODE
		70 - 80	AVERAGE

Note: AVERAGEs are 5 decimals implied.

**Data records for the lead share SPLIT HISTORY are formatted as follows:

Record (col 1-3)	Sequence (col 4-5)	Position	Content
always 900	00 on	6 - 13	EFFECTIVE DATE OF SPLIT
		14 - 23	SPLIT FACTOR
		24 - 33	CUMULATIVE SPLIT FACTOR (Glossary)

Note: Both FACTORs are 5 decimals implied.

DATA ITEMS

To accommodate differences in reporting styles across industries, the following templates, as noted in record type 0002 position 23, were created:

D = Default ie. General
 R = Real Estate
 T = Trust
 B = Bank
 M = Management
 N = Non-time Management
 I = Insurance

ANNUAL DATA

The item code which has a lower case first character (b001) represents the balancing item for the data item with the related code (b001/B001) and may be found in Actual and/or Annualized financials only.

The following items are available for **Full coverage companies** on the **Actual** (2000-2999), and **Annualized** (5000-5999) basis.

Code	Template	Description
Balance Sheet		
B001	D R T B M N I	Cash and equivalent
B002	B	Cash/deposits with Bk of Cda.
B003	D R M N I	Marketable securities - book
B004	B	Cheques and other in transit
B005	B	Deposits with other banks
b001	D R T B M N I	balancing item
B006	D R M N I	Adj. for market value - mrktble sec.
B007	D R M N I	Inventories
B008	D R T M N I	Accounts receivable
B009	I	Premiums receivable
B010	D R T M N I	Income taxes recoverable
B011	D R M N I	Deferred costs
B012	D R M N I	Prepaid expenses
B013	I	Accrued investment income
B014	I	Segregated funds
B015	D M N	Other current assets
B016	D M	Current assets
B017	D R T B M N I	Total long-term investments
B018	D	Long-term investments
B019	D R T M N I	Investments in affiliates

B020	R	M N I	Loan investments
B021	R T B	M N I	Securities investments
B022	R	M N I	Mortgages receivable
B023	T		Partnership units
B024	T B		Federal debt
B025	T B		Provincial & Municipal debt
B026		I	Real estate
b017	D R T B	M N I	balancing item
B027	D R T B	M N I	Adj. for market value - long-term inv.
B028	T B		Loans
B029	T B		Day, call and short loans
B030	T B		Banks
B031	T B		Provinces
B032	T B		Municipal and school
B033	T B		Associated corporations
B034	T B		Lease receivables
B035	T B		Mortgages
B036	T B		Other loans
B037	T B		Provision for losses
B038	D R	M N I	Net assets of discontinued operations
B039	D R T B	M N I	Property, plant & equipment - gross
B040	R		Properties held for resale
B041	R		Income producing properties
B042	R		Properties under development
B043	R		Properties for future development
b039	R		balancing item
B044	D R T B	M N I	Accumulated deprec., depl., amort.
B045	R		Depreciation - rental property
B046	D R T B	M N I	Property, plant & equipment - net
B047	T	M N	Real estate
B048	D R T B	M N I	Other long-term assets
B049	D R T B	M N I	Intangibles
B050	D R	M N	Exploration/develop. properties
B051	D R T B	M N I	Deferred income taxes
B052	D R	M N	Deferred development costs
b048	D R T B	M N I	balancing item
B053		B	Customer liabilities
B054	D R T B	M N I	Total assets
B055	D R	M N I	Notes and loans currently due
B056	D R	M N I	Accounts payable
B057	D R	M N I	Dividends payable
B058		I	Payable to policyholders
B059	D R	M N	Current taxes payable

B060	D		M N	Current long-term debt
B061	D		M N	Long-term debt
B062	D		M N	Capital leases
B063	D R		M N I	Deferred revenue
B064		T B		Other liabilities
B065			B	Cheques and other in transit
B066			B	Advances from Bank of Canada
B067			B	Acceptances
B068			B	Liabilities of subsidiaries
B069			B	Miscellaneous liabilities
B070			B	Minority interest
B071		T		Accounts payable
B072		T		Dividends payable
B073		T		Income taxes payable
B074		T		Deferred income
b064		T B		balancing item
B075			I	Claims provisions
B076			I	Funds on deposit
B077	D		M N	Other current liabilities
B110	D		M N	S-t environmental obligations - net
B111	D		M N	S-t environmental obligations - aggreg.
B078	D		M	Current liabilities
B079	D R T B		M N I	Long-term debt - gross
B080	D R T B		M N I	Long-term debt - convertible
B112	D R T B		M N I	Debt portion - conv. debs.
B113	D R T B		M N I	Long-term debt - conv. pref. shs.
B081	D		M N	Long-term debt - net
B082	D R T		M N I	Deferred income taxes
B083	D R T		M N I	Minority interest
B084	D R	B	M N I	Other long-term liabilities
B114	D		M N	L-t environmental obligations - net
B115	D		M N	L-t environmental obligations - aggreg.
B085			I	Actuarial liabilities
B086			I	Segregated funds
B087		B		Appropriation for contingencies
B088		T B	M N	Deposits
B089		T B	M N	Demand deposits
B090		T B	M N	Term deposits
B091			B	Payable on a fixed date

B092	D R T B M N I	Preferred share capital
B093	D R T B M N I	Preferred share capital - convertible
B094	D R T B M N I	Common share capital
B095	D R T B M N I	Value of shares in treasury
B096	D R T B M N I	Retained earnings
B097		Appropriated retained earnings
B098		Unappropriated retained earnings
B099	D R T B M N I	Surplus accounts
B100	D R T B M N I	Contributed surplus
B101	D R T B M N I	Foreign exchange adjustments
B102	D R T B M N I	Adjustment for reciprocal holdings
B103	D R T B M N I	Unissued capital reserve
B116	D R T B M N I	Equity portion - conv. debts.
b099	D R T B M N I	balancing item
B104		Investment gains/losses
B105		Realized investment gains/losses
B106		Unrealized investment gains/losses
B107		General reserves
B108	D R T B M N I	Total shareholders' equity
B109	D R T B M N I	Total liabilities
Revenue		
R001	D R T B M N I	Total revenue
R002	R	Real estate sales
R003	R B M N I	Management fees
R004		Real estate income
R005		Gain on sale of investment
R006	T B	Loan income
R007	R T B M N I	Interest and other income
R008		Premium income
R009	T	Mortgage income
R010		Lease financing income
R011		Equity income
R012	R	Rental income
R013		Operating income - mgmt
r001	D R T B M N I	balancing item
R014		Policy benefits
R015	D R T B M N I	Total operating expenses
R016	D	Cost of goods sold
R017	D R	Salaries and benefits
R018		Disability benefits
R019	D	Research and development expense
R020	D	Exploration expense
R021	D R	Current pension payments
R022		Interest on deposits

R023	R				Rental operations
R024	R				Cost of real estate sales
R025	R				Operating interest expense
R026			B		Interest on debentures
R027			B		Other interest expense
R028	D R		M N I		Capitalized expenses - notes
R077	D		M N		Environmental expenses
r015	D R T B		M N I		balancing item
R029	D R T B		M N I		Operating income
R030	D R		M N I		Deprec., depletion & amortization
R031	D R		M N I		Amortization of intangibles
R032	R				Non-operating expenses
R033		T B	M N		Provision for loan losses
R034	D R		M N I		Interest expense - gross
R035	D R		M N I		Long-term interest
R036	D R		M N I		Short-term interest
R037	D R		M N I		Amortization of debt issue
R038	D R		M N I		Capitalized interest
R064	D R		M N I		Dividends - conv. pref. shs.
R039	D R		M N I		Interest expense - net
R040	D R T B				Investment income
R041	D R T				Pre-tax equity income
R042		T			Fees
R043		T			Net commissions
R065	D R T B				Interest income
r040	D R T B				balancing item
R044	D R		M N I		Other pre-tax income/(expenses)
R045	D R				Interest charged to construction
R046	D R		M N I		Write-downs/write-offs
R066	D R		M N I		Restructuring costs
R067	D R		M N I		Foreign exchange gains (losses)
R068	D R		M N I		Divestment gains (losses)
R069	D		M N		Environmental obligations
R047		T B			Non-interest expenses
R048	D R T B		M N I		Pre-tax income
R049	D R T B		M N I		Income taxes
R050	D R T B		M N I		Deferred taxes
R051	D R T B		M N I		Minority interest
R052	D R T		M N I		Other after tax income/(expenses)
R053	D R T		M N I		After tax equity income
R070	D R		M N I		After tax write-downs/write-offs
R071	D R		M N I		After tax restructuring costs
R072	D R		M N I		After tax fgn exch. gains (losses)

R073	D R	M N I	After tax divestment gains (losses)
R074	D	M N	After tax environmental obligations
R054	D R T B	M N I	Unusual items
R055	D R T B	M N I	Net income bef. discontinued ops.
R056	D R T B	M N I	Discontinued operations
R057	D R T B	M N I	Net income before extraord. items
R058	D R T B	M N I	Extraordinary items
R059	D R T B	M N I	Net income as reported
R060	D R T B	M N I	Adjustments to net income
R061	D R T B	M N I	Preferred requirement - convertible
R075	D R T B	M N I	Equity increase - conv. debts.
R076	D R T B	M N I	Preferred dividend requirements
R062	D R T B	M N I	Common dividends declared - total
R063	D R T B	M N I	Net income for common

Changes In Financial Position

C001	D R T B	M N I	Funds - operating activities
C002	D R T	M N I	Cash flow
c001	D R T B	M N I	balancing item
C003	D R T B	M N I	Funds - financing activities
C004	D R T B	M N I	Change in debt position - net
C005	D R T B	M N I	Change in share position - net
c003	D R T B	M N I	balancing item
C006	D R T B	M N I	Funds - investing activities
C007	D R T	M N I	Capital expenditures - net
C008	D R T	M N I	Change in investments - net
C009	R T	I	Change in property - net
C010		B	Change in earning assets
C011		B	Change in non-earning assets
c006	D R T B	M N I	balancing item
C012	D R T B	M N I	Other uses of funds
C013	D R T B	M N I	Change in cash position
C014	D R	M N I	Cash position - year end
C015	D R T B	M N I	Discontinued operations

Per Share and Share Items

S001	D R T B	M N I	Earnings per sh. bef. disc. ops.
S002	D R T B	M N I	Earnings per sh. bef. extraord.

S003	D R T B M N I	Earnings per share
S004	D R T B M N I	Fully diluted EPS bef. extraord.
S005	D R T B M N I	Fully diluted earnings per share
S006	D R T B M N I	Dividends per share - declared
S007	D R T M N I	Cash flow operations per share
S008	M N	Net asset value per share
S009	D R T B M N I	Total volume - common and equiv.
S010	D R T B M N I	Cdn. exchange volume - fiscal
S011	D R T B M N I	US exchange volume - fiscal
S012	D R T B M N I	Number of common shares O/S
S013	D R T B M N I	Shares held in treasury
S014	D R T B M N I	Shares indirectly held
S015	D R T B M N I	Avg. number of common shares O/S
S016	D R T B M N I	Total common shares reserved
S017	D R T B M N I	Reserved for rights
S018	D R T B M N I	Reserved for warrants
S019	D R T B M N I	Reserved, options granted
S020	D R T B M N I	Reserved, options not granted
S021	D R T B M N I	Reserved for conv. debentures
S022	D R T B M N I	Reserved for conv. preferreds
S023	D R T B M N I	Other shares reserved
S024	D R T B M N I	Calendar price - high
S025	D R T B M N I	Calendar price - low
S026	D R T B M N I	Calendar price - close
S027	D R T B M N I	Fiscal price - high
S028	D R T B M N I	Fiscal price - low
S029	D R T B M N I	Fiscal price - close
Miscellaneous		
M001	D R T B M N I	Payments on arrears
M002	D R T B M N I	Operating lease payments - year 1
M003	D R T B M N I	Operating lease payments - year 2
M004	D R T B M N I	Operating lease payments - year 3
M005	D R T B M N I	Operating lease payments - year 4

M006	D R T B M N I	Operating lease payments - year 5
M007	D R T B M N I	Operating lease pay. - year 6 & sub.
M008	D R T B M N I	Unfunded pension liability
M009	D R T B M N I	Surplus of pension funds available
M010	D R T B M N I	Officers & directors remuneration
M011	D R T B M N I	Number of officers & directors
M012	D R T B M N I	Preferred redemption premium
M013	D R T B M N I	Preferred dividends in arrears
M014	D R T B M N I	Unused lines of credit
M015	D R T B M N I	Tax loss carry forward available
M016	D R T B M N I	Effect of accounting change
M017	D R T B M N I	Exchange rate - closing - fiscal
M018	D R T B M N I	Exchange rate - average - fiscal
M019	D R T B M N I	Exchange rate - closing - calendar
M020	D R T B M N I	Exchange rate - average - calendar
M021	D R T B M N I	Number of employees
M022	D R T B M N I	Number of shareholders
M023	D R T B M N I	Environmental obligations

The following items are available on the **Actual basis** (2000-2999) for **Partial coverage companies** and also represent the items that are available on a **Preliminary basis** (3000-3999) and **Restated basis** (4000-4999) for both **Full and Partial coverage companies**:

Balance Sheet

B016	D	M	Current assets
B017	D R T B	M N I	Total long-term investments
B021		I	Securities investments
B022		I	Mortgages receivable
B026		I	Real estate
B028		T B	Loans
B040	R		Properties held for resale
B041	R		Income producing properties
B042	R		Properties under development
B043	R		Properties for future development
B046	D R T B	M N I	Property, plant & equipment - net
B047		M N	Real estate
B049	D R	M N	Intangibles
B050	D R	M N	Exploration/development properties
B054	D R T B	M N I	Total assets
B064		B	Other liabilities
B075		I	Claims provisions
B078	D	M	Current liabilities
B079	D R T B	M N I	Long-term debt - gross
B081	D	M N	Long-term debt - net
B085		I	Actuarial liabilities
B086		I	Segregated funds
B088		T B	Deposits
B092	D R T B	M N I	Preferred share capital
B103	D R T B	M N I	Unissued capital reserve
B116	D R T B	M N I	Equity portion - conv. debts.
B108	D R T B	M N I	Total shareholders' equity

Revenue

R001	D R T B M N I	Total revenue
R007	M N I	Interest and other income
R008	I	Premium income
R015	T B	Interest expense
R029	T B	Net interest income
R033	T B	Provision for loan losses
R034	R M N	Interest expense - gross
R040	D R T B M N I	Investment income
R046	D R M N I	Write-downs/write-offs
R048	D R T B M N I	Pre-tax income
R049	D R T B M N I	Income taxes
R051	D R T B M N I	Minority interest
R052	D R T M N I	Other after tax items
R054	D R T B M N I	Unusual items
R055	D R T B M N I	Net income bef. discontinued ops.
R056	D R T B M N I	Discontinued operations
R057	D R T B M N I	Net income before extraord. items
R058	D R T B M N I	Extraordinary items
R059	D R T B M N I	Net income as reported
R062	D R T B M N I	Common dividends declared - total
R063	D R T B M N I	Net income for common

Changes In Financial Position

C001	D R T B M N I	Funds - operating activities
C002	D R M N I	Cash flow
C014	D R M N I	Cash position - year end

Per Share and Share Items

S001	D R T B M N I	Earnings per sh. bef. disc. ops.
S002	D R T B M N I	Earnings per sh. bef. extraord.
S003	D R T B M N I	Earnings per share
S006	D R T B M N I	Dividends per share - declared
S007	R	Cash flow operations per share
S008	M N	Net asset value per share
S012	D R T B M N I	Number of common shares O/S
S015	D R T B M N I	Avg. number of common shares O/S

Miscellaneous

M008	D R T B M N I	Unfunded pension liability
M009	D R T B M N I	Surplus of pension funds available
M017	D R T B M N I	Exchange rate - closing - fiscal
M018	D R T B M N I	Exchange rate - average - fiscal
M019	D R T B M N I	Exchange rate - closing - calendar
M020	D R T B M N I	Exchange rate - average - calendar

QUARTERLY DATA

The following items are available on a **Quarterly basis** (6000-6999) for **Full coverage companies**:

Revenue

R001	D R T B M N I	Total revenue
R007	R T B M N I	Interest and other income
R014	I	Policy benefits
R015	D R T B M N I	Total operating expenses
R029	D R T B M N I	Operating income
R030	D R M N I	Deprec., depletion & amortization
R031	D R M N I	Amortization of intangibles
R032	R	Non-operating expenses
R033	T B M N	Provision for loan losses
R034	D R M N I	Interest expense - gross

R039	D R	M N I	Interest expense - net
R040	D R T B		Investment income
R065	D R T B		Interest income
R044	D R	M N I	Other pre-tax income/expenses
R046	D R	M N I	Write-downs/write-offs
R066	D R	M N I	Restructuring costs
R067	D R	M N I	Foreign exchange gains (losses)
R068	D R	M N I	Divestment gains (losses)
R069	D	M N	Environmental obligations
R047		T B	Non-interest expenses
R048	D R T B	M N I	Pre-tax income
R049	D R T B	M N I	Income taxes
R051	D R T B	M N I	Minority interest
R052	D R T	M N I	Other after tax income/expenses
R070	D R	M N I	After tax write-downs/write-offs
R071	D R	M N I	After tax restructuring costs
R072	D R	M N I	After tax foreign exch. gains (losses)
R073	D R	M N I	After tax divestment gains (losses)
R074	D	M N	After tax environmental obligations
R054	D R T B	M N I	Unusual items
R055	D R T B	M N I	Net income bef. discontinued ops.
R056	D R T B	M N I	Discontinued operations
R057	D R T B	M N I	Net income bef. extraord. items
R058	D R T B	M N I	Extraordinary items
R059	D R T B	M N I	Net income as reported
R060	D R T B	M N I	Adjustments to net income
R075	D R T B	M N I	Equity increase - conv. debts.
R076	D R T B	M N I	Preferred dividend requirement
R062	D R T B	M N I	Common dividends declared - total
Per Share and Share Items			
S002	D R T B	M N I	Earnings per share bef. extraord.
S003	D R T B	M N I	Earnings per share
S004	D R T B	M N I	Fully diluted EPS bef. extraord.
S005	D R T B	M N I	Fully diluted earnings per share

S006	D R T B M N I	Dividends per share - declared
S007	D R T M N I	Cash flow operations per share
S008	M N	Net asset value per share
S009	D R T B M N I	Total volume - common and equiv.
S012	D R T B M N I	Number of common shares O/S
S015	D R T B M N I	Avg. number of common shares O/S
S027	D R T B M N I	Fiscal price - high
S028	D R T B M N I	Fiscal price - low
S029	D R T B M N I	Fiscal price - close
Miscellaneous		
M017	D R T B M N I	Exchange rate - closing - fiscal
M018	D R T B M N I	Exchange rate - average - fiscal

RATIOS

The following ratios are available only for **Full coverage companies** on the **Actual** (2000-2999) and **Annualized** (5000-5999) record types of financials. Related **Ten Year Averages** (7000) are also available where applicable for the ratios X001 to X603.

All ratios and per share items are provided as 5 decimals implied and **are adjusted for splits**.

Standard Ratios:	Template	Description
X001	D M	Current Ratio
X002	D M	Acid Test (Quick Ratio)
X003	D R M N I	Debt/Equity
X004	D R M N I	Interest Coverage
X005	D R T B M N I	Dividend Payout Ratio
X006	D R T B M N I	Net Profit Margin %
X007	D R T B M N I	Dividend Yield %
X008	D R T B M N I	Average P/E Ratio
X018	D R T B M N I	EPS - 3 yr cmpnd Growth Rate
X019	D R T B M N I	EPS - 5 yr cmpnd Growth Rate
X020	D R T B M N I	EPS - 10 yr cmpnd Growth Rate
X021	D R T B M N I	Div/Sh - 3 yr cmpnd Growth Rate
X022	D R T B M N I	Div/Sh - 5 yr cmpnd Growth Rate
X023	D R T B M N I	Div/Sh - 10 yr cmpnd Growth Rate
X024	D R T B M N I	BV/Sh - 3 yr cmpnd Growth Rate
X025	D R T B M N I	BV/Sh - 5 yr cmpnd Growth Rate
X026	D R T B M N I	BV/Sh - 10 yr cmpnd Growth Rate
Screens:		
X100	D R T B M N I	Earnings per Share \$
X101	D R T B M N I	Earnings Growth %
X102	D R T B M N I	Dividends per Share \$
X103	D R T B M N I	Dividend Yield %
X104	D R T B M N I	Average Price/Earnings (P/E)
X105	D R T B M N I	Tangible Book Value/Share \$
X106	D R T B M N I	Cash Flow Operations/Share \$
X107	D R T B M N I	Average Price/Book Value
X108	D R M N I	Average Price/Sales
X109	D R T B M N I	Average Price/Cash Flow Operations
X110	D M	Net-Net Working Capital/Share \$
X111	D R	Capital Expenditures/Share \$
X112	D R T B M N I	Earnings Yield %
X113	D R T B M N I	Estimated Payback (yrs)
X114	D R T B M N I	Fiscal Price - High \$
X115	D R T B M N I	Fiscal Price - Low \$

Safety:

X200	D R	M N I	Free Cash Flow Operations/Share \$
X201	D R	M N I	Cash Flow Operations/Total Debt %
X202	D	M	Current Ratio
X203	D	M	Acid Test (Quick Ratio)
X204	D R	M N I	Accts. Receivable/Accts. Payable
X205	D	M	Working Capital/Total Assets %
X206	D	M	Long-term Debt/Common Equity
X207	D R	M N I	Total Debt/Common Equity
X208	D R	M N I	Cash Flow/Net Inc. bef. Disc. Ops.
X209	D R	M N I	Interest Coverage
X210	D R	M N I	ROE/ROA
X211	R	N I	Operating Leverage
X212	R		Capitalized Interest/Interest %
X213		T B	Debt/Common Equity
X214		T B	Non-performing Loans/Loans %
X215		T B	Non-performing Loans/Equity %
X216		T B	Provision for Losses/Loans %
X217		T B	Provision for Losses/Assets %
X218		T B	Cash and Securities/Deposits %
X219		T B	Common Equity/Assets %
X220		T B	Reserves/Non-performing Loans %
X221		T B	Interest Rate Sensitivity/Assets %
X222		T B	BIS Tier I Ratio
X223		T B	BIS Tier II Ratio
X224		T B	BIS Total Capital Ratio

Earnings Quality Model:

X300	D R	M N I	EBIT Margin %
X301	D R	M N I	Asset Turnover
X302	D R	M N I	Interest Burden %
X303	D R T B	M N I	Retention %
X304	D R T B	M N I	After Tax Items/Assets %
X305	D R T B	M N I	Leverage
X306	D R T B	M N I	Book Value/Share \$
X307	D R T B	M N I	Apparent Tax Rate %
X308		T B	Pre-tax Return on Assets%

Growth Rates:

X400	D R	M N I	Sales %
X401	D R T B	M N I	Sustainable %
X402	D R T B	M N I	Cash Flow Operations %
X403	D R T B	M N I	Book Value/Share %
X404	D R T B	M N I	Dividends/Share %
X405		T B	Assets %
X406		T B	Loans %
X407		T B	Deposits %

Profitability & Efficiency:

X500	D R	M N I	Operating Margin %
X501	D R	M N I	Pre-tax Margin %
X502	D R T B	M N I	Net Profit Margin %
X503	D R T B	M N I	Return on Equity (ROE) %
X504	D R T B	M N I	Return on Assets (ROA) %
X505	D R T B	M N I	Return on Invested Capital (ROIC) %
X506		T B	Net Interest Margin %
X507		T B	Other Income/Assets %
X508		T B	Non-interest Expenses/Assets %
X509		T B	Non-interest Expenses/Revenue %
X510		T B	Return on Risk-adjusted Assets %

Other:

X600	D R	M N I	Sales/Receivables
X601	D		Sales/Inventory
X602	D R	M	Sales/Fixed Assets
X603	D R	M N I	Sales/Cash and Equivalents
X604		T B	Net Interest Income
X605		T B	Net Interest Income (TEB)
X606		T B	Total Assets
X607		T B	Total Risk-adjusted Assets
X608		T B	Non-performing Loans
X609		T B	Total Loans
X610		T B	Common Equity

The following ratios are available for **Partial coverage companies** on the **Actual** (2000-2999) record types of financials.

All ratios and per share items are provided as 5 decimals implied and **are adjusted for splits**.

Standard Ratios	Template	Description
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Screens:

X100	D R T B	M N I	Earnings per Share \$
X101	D R T B	M N I	Earnings Growth %
X102	D R T B	M N I	Dividends per Share \$
X106	D R T B	M N I	Cash Flow Operations/Share \$
X110	D	M	Net-Net Working Capital/Share \$

Safety:

X202	D	M	Current Ratio
X205	D	M	Working Capital/Total Assets %
X208	D R	M N I	Cash Flow/Net Inc. Bef. Disc. Ops.
X210	D R	M N I	ROE/ROA
X216		T B	Provision for Losses/Loans %
X217		T B	Provision for Losses/Assets %

Earnings Quality Model:

X301	D R	M N I	Assets Turnover
X302	D R	M N I	Interest Burden %
X303	D R T B	M N I	Retention %
X305	D R T B	M N I	Leverage
X306	D R T B	M N I	Book Value/Share \$
X307	D R T B	M N I	Apparent Tax Rate %

Growth Rates:

X400	D R	M N I	Sales %
X402	D R T B	M N I	Cash Flow Operations %
X403	D R T B	M N I	Book Value/Share %
X404	D R T B	M N I	Dividends/Share %
X405		T B	Assets %
X406		T B	Loans %
X407		T B	Deposits %

Profitability & Efficiency:

X501	D R	M N I	Pre-tax Margin %
X502	D R	M N I	Net Profit Margin %
X503	D R T B	M N I	Return on Equity (ROE) %
X504	D R T B	M N I	Return on Assets (ROA) %
X507		T B	Other Income/Assets %

Other:

X602	D R	M	Sales/Fixed Assets
X604		T B	Net Interest Income

DESCRIPTION OF SELECTED FIELDS

- see Glossary for further detail.

DATES

All fielded dates are in the form YYYYMMDD unless otherwise specified.

FPID (0000)

A unique six digit numeric identifier assigned to the company.

COVERAGE LEVEL (0002)

Full Details (F) - Approximately 500 companies in the database have a full set of financial items available on both an annual and quarterly basis. This means that all the textual, security and financial data will be present if applicable to the company.

Partial Details (P) - Approximately 2,000 companies in the database have this lower level of coverage. Only a partial set of financial items is available (described previously) and the following textual data items **will not be provided**:

Record	Content
0100	COMPANY PROFILE
0102	OPERATING STATISTICS
0103	CAPITAL EXPENDITURES
0104	CONTINGENCIES
0105	ACCOUNTING CHANGES
0107	CURRENT DEVELOPMENTS
0117	COMPANY HISTORY
0118	RECEIVERSHIP DETAIL
0119	PREDECESSOR HISTORY
0122	RECOMMENDATION DATA
0125	REORGANIZATION AND RESTRUCTURING
0126	SEGMENTED DATA
0127	MANAGEMENT DISCUSSION
0128	DETAILED OPERATIONS
0129	CAPITAL STOCK PLANS
0140	REGULATORY CONTROLS
0141	CAPITAL STOCK SUMMARY
0142	LONG-TERM DEBT INTRO
0500	BANKER
0599	AT LAST REPORT REMARKS

Partial and No Financials (N) - The same coverage as Partial with no financial data included.

STATUS (0002)

- ACT - A company for which FP DataGroup regularly receives information.
- REC - A company that is currently in receivership. Information on record types 0000 through 0006 will be supplied if available. The address supplied will be for the receiver or trustee. The only other information supplied will be record type 0118 and Securities data if applicable.
- ALR - A company that has not supplied current information to FP DataGroup. Information on record types 0000 through 0006 will be supplied if available. The only other information supplied will be record type 0599, At Last Report Remarks and Securities data if applicable.
- DED - A company that has been taken over or has neither any public issues outstanding nor current financial information supplied to FP DataGroup. Information on record types 0000 through 0006 and 0010 through 0090 will be supplied if available. The only other information supplied will be record types 0115 and 0116. This code applies only to those companies that experienced a status change since January 1, 1993.

UNDERLYING CUSIP (0002)

The six digit issuer number applied by The Standard & Poors Corporation (S&P). Where an issuer number has not been assigned, FP DataGroup has assigned a CUSIP using the methodology recommended by S&P. These 'false' CUSIPs can be identified by the digits 99 in the fourth and fifth position.

UNDERLYING TICKER (0002)

The issuer ticker assigned by the Toronto, Montreal, Canadian Venture Exchange stock exchanges or the Canadian Dealing Network. For stocks listed only on Winnipeg, FP DataGroup assigns a unique ticker.

TSE 300 INDICATOR (0002)

A 'Y' indicates inclusion of the company's securities on the TSE 300 Index.

TSE 300 CODE (0002)

See Appendix A for details.

TSE 300 DESCRIPTION (0002)

See Appendix A for details.

FP 500 RANKINGS (0003)

Rankings for income, sales and assets were assigned to the company in the FP 500 Magazine, which is published annually by The Financial Post. The FP 500 categories for 1998 data include: Top 500; Next 300 (501 to 800); Top 50 Subsidiaries; 25 Life and Top 100 Financial.

SIC CODES - 1 (0003)**SIC CODES - 2,3,4,5 (0004)**

The SIC codes are those developed by the Office of Management and Budget in the United States. A maximum of five SIC codes is assigned to each company. Where possible they are ranked in order of revenue generation for each area of business. In addition to the official SIC codes, FP DataGroup has created a few additional codes:

1098 - Mineral Exploration
6025 - Schedule I Banks
6024 - Schedule II Banks

INCORPORATION (0006)

Available for all companies.

The current jurisdiction of incorporation is supplied and in position 37 - 44 the date the company came under that jurisdiction is supplied. Data position 45 - 52 supplies the date the company was originally incorporated.

COMPANY PROFILE (0100)

Available only for ACTIVE status companies with full financials.

A brief description of the company and its lines of business.

CURRENT OPERATIONS (0101)

Available for all coverage levels with ACTIVE status.

A description of the company's operations for the current year. The detail of the description varies with the coverage level.

OPERATING STATISTICS (0102)

Available only for ACTIVE status companies with full financials.

Contains tabular data on historical operating and production statistics. The items detailed and the amount of history vary from company to company.

CAPITAL EXPENDITURES (0103)

Available only for ACTIVE status companies with full financials.

Discussion of the company's expenditures in the current year or plans for future expenditures. May provide tabular data on expenditures in the past based on the company's fiscal year end.

CONTINGENCIES (0104)

Available only for ACTive status companies with full financials.

Contains information on any large scale items which could have an impact on the company's future financial condition such as court cases, pensions and long-term obligations. Such items are not presented on the financial statements but are generally cited in the accompanying notes.

ACCOUNTING CHANGES (0105)

Available only for ACTive status companies with full financials.

Description of recent accounting changes made by the company and their effect on the previous year's financial statements.

COMPANY BRIEF (0106)

Available for all coverage levels with ACTive status.

A brief description of the company's major business focus including general ownership and location of other business ventures.

CURRENT DEVELOPMENTS (0107)

Available only for ACTive status companies with full financials.

Includes news of recent contracts; mergers; discontinued operations; asset sales; acquisitions; joint ventures; new issues; executive appointments; name changes; dividend changes; major write-downs; new financings; changes to the TSE 35 and 100 indices etc.

LATEST RESULTS (0108)

Available for all coverage levels with ACTive status.

Coverage level F contains a cumulative record of the company's interim earnings since the last annual report as well as any attributing factors.

Other coverage levels will contain a summary of the company's latest interim report.

CAPITAL STOCK (0109)

Available for all coverage levels with ACTive status only.

Contains details of the company's equity issues, including amounts outstanding and authorized; voting privileges; redemption and convertible features; and dividend entitlements.

CAPITAL STOCK CHANGES (0110)

Available for all coverage levels with ACTIVE status only.

Contains an historical record of changes to the capitalization of the company including: new issues; redemptions; additional offerings; shares issued as a result of warrants or rights offerings; and share exchanges.

For full coverage companies a history of changes is available from the company's start-up. For partial coverage companies history is available for the last two years.

DIVIDENDS (0111)

Available for all coverage levels with ACTIVE status.

Contains information on the current equity issues of the company including current rate; payment frequency; any extras paid in the last year and any other significant items that may have occurred recently.

DIVIDEND PLANS (0112)

Available for all coverage levels with ACTIVE status.

Contains information regarding dividend reinvestment plans, optional stock payment plans or specific restrictions that may apply to the payment of dividends.

LONG-TERM DEBT (0113)

Available for all coverage levels with ACTIVE status.

Provides details on the company's long-term debt position. These details may be limited to the amount outstanding for individual private issues. In the case of a full coverage company a detailed description of public debt is provided.

TRANSFER AGENT (0115)

Available for all coverage levels with ACTIVE status. Also available for DED status companies.

Provides name and location of transfer agent for all securities both in Canada and internationally, where applicable.

PREDECESSOR DETAIL (0116)

Available for all coverage levels with ACTIVE status. Also available for DED status companies.

Contains chronological information pertaining to name changes, amalgamations, mergers etc. Dates of changes as well as share allotment details are provided where applicable.

COMPANY HISTORY (0117)

Available only for ACTIVE status companies with full financials.

Contains all relevant information on the company since incorporation or since public offering, eg acquisitions, dispositions. Arranged in chronological order.

RECEIVERSHIP DETAIL (0118)

Available only for companies with RECeivership status.

Contains the current position of the company and any distributions made, or to be made, to shareholders.

PREDECESSOR HISTORY (0119)

Available only for ACTive status companies with full financials.

Contains details of the company's predecessor companies in chronological order.

PRESIDENT'S REMARKS (0120)

Available for all coverage levels with ACTive status, where paid for by the company.

Lightly edited review and outlook in the President's Remarks taken from the company's most recent annual report.

DBRS RATINGS (0121)

Available for all coverage levels with ACTive status, where the company is included in the DBRS universe of companies.

Contains standardized evaluations from the Dominion Bond Rating Service for preferred and debt issues of the company. Authorization is required for use of this field.

RECOMMENDATION DATA (0122)

Available only for ACTive status companies with full financials.

Contains a brief comment plus comparable values for eight categories based on the General Valuation Model from Value Sciences Corporation. Authorization is required for use of this field.

REORGANIZATION AND RESTRUCTURING (0125)

Available only for ACTive status companies with full financials.

Contains details on any major reorganizations the company has undergone in the past.

SEGMENTED DATA (0126)

Available only for ACTive status companies with full financials.

Contains a breakdown of the company's sales or income by lines of business, geographic areas or products as available.

MANAGEMENT DISCUSSION (0127)

Available only for ACTIVE status companies with full financials.

Contains key excerpts from the company's management discussion of its most recent fiscal results.

DETAILED OPERATIONS (0128)

Available only for ACTIVE status companies with full financials.

Contains tabular data for the most recent period detailing operating statistics as available; eg reserves and production levels for resource companies.

CAPITAL STOCK PLANS (0129)

Available only for ACTIVE status companies with full financials.

Contains details of plans; eg Shareholders' rights plan, options, etc when provided by the company.

REGULATORY CONTROLS (0140)

Available only for ACTIVE status companies with full financials.

Contains details of industry-specific controls under which the company operates; eg The Bank Act, The Public Utilities Act, National Energy Board.

CAPITAL STOCK SUMMARY (0141)

Available for all coverage levels with ACTIVE status.

Provides brief description of authorized and outstanding common stock capital.

LONG-TERM DEBT INTRO (0142)

Available for all coverage levels with ACTIVE status.

Contains details of outstanding long-term debt including future principal payments where available.

RELATED COMPANIES (0200)

Available for all coverage levels with ACTIVE status.

Contains details on the company's direct or indirect subsidiaries and affiliates. The records are structured to provide name, ownership and description of business, if available.

Each record from 02000 to 02999 pertains to a unique subsidiary. Within each record, sequence line number 0001 supplies the name and ownership details and sequence line number 0002 supplies a description where available.

Each related company is assigned an entry number (position 32 - 34). This entry number is then available for use in the relationship subsection (position 29 - 31) to identify related companies that are indirectly owned.

Example: Company ABC has a 50.5% ownership in company DEF and a 70% ownership in company GHI. In addition company GHI owns 100% of company XYZ.

The related company data for company ABC would appear as follows:

Record	Sequence comp line	As at Date	% Owned	FPID	Entry # of Owner	Entry #	Rel.* Indic.	Name
02	000 0001	19971231	05050	000000	000	001	2	DEF Co.
02	001 0001	19971231	07000		000	002	2	GHI Co.
02	002 0001	19971231	10000		002	003	1	XYZ Co.

Note: When a related company has an FPID (position 23 - 28), that company record must be accessed **directly** to obtain further information on its own related companies.

* Rel. ie Relationship (Glossary)

AT LAST REPORT REMARKS (0599)

Available only for companies with ALR status.

Generally contains the last date on which any information on the company was obtained.

SPLIT FACTOR - CURRENT YEAR TO DATE (1000)

Available for all coverage levels with ACTIVE status.

The Most Recent Split - Year period contains split data for the most recent split prior to any split recorded in the Split - Current Year To Date period; 2nd Most Recent Split - Year period contains split data for the second most recent split prior to Split - Current Year To Date period.

APPENDIX A

Metals & Minerals

- 0101 Integrated Mines
- 0102 Mining
- 0103 Asbestos
- 0104 Non-Base Metal Mining
- *0198 Mineral Exploration
- *0199 Non-Metallic Minerals

Gold & Precious Minerals

- 0201 Gold & Silver Mines
- 0202 Precious Metal Funds
- 0203 Gold & Precious Minerals

Oil & Gas

- 0301 Integrated Oils
- 0302 Oil & Gas Producers
- 0303 Oil & Gas Services

Paper & Forest Products

- 0401 Paper & Forest

Consumer Products

- 0501 Food Processing
- 0502 Tobacco
- 0503 Distilleries
- 0504 Breweries & Beverages
- 0505 Household Goods
- 0507 Packaging Products
- 0508 Biotechnology/Pharmaceuticals
- *0597 Apparel & Other
- *0598 Fishing, Hunting & Trapping
- *0599 Agricultural Prod. & Services

Industrial Products

- 0601 Steel
- 0602 Fabricating & Engineering
- 0604 Transportation Equipment
- 0605 Technology - Hardware
- 0606 Building Materials
- 0607 Chemicals & Fertilizers
- 0608 Glass & Glass Products
- 0609 Business Services
- 0610 Technology - Software
- 0611 Autos & Parts
- *0695 Miscellaneous Manufacturing
- *0697 Clay & Other Products
- *0699 Petroleum, Coal & Rubber

Real Estate

- 0703 Real Estate
- *0798 Trade Contractors
- *0799 Heavy Construction

Transportation & Environmental

- 0801 Transportation & Environmental

Pipelines

- 0903 Pipelines

Utilities

- 1003 Telephone Utilities
- 1004 Gas & Electrical Utilities
- *1099 Miscellaneous Utilities

Communications & Media

- 1101 Broadcasting
- 1102 Cable & Entertainment
- 1103 Publishing & Printing
- *1199 Other Communications

Merchandising

- 1201 Wholesale Distributors
- 1202 Food Stores
- 1203 Department Stores
- 1204 Clothing Stores
- 1205 Specialty Stores
- 1206 Hospitality
- *1297 Miscellaneous Services
- *1298 Personal Services
- *1299 Auto Dealers-Service Stations

Financial Services

- 1301 Banks & Trusts
- 1302 Trust, Savings & Loan
- 1303 Investment Companies & Funds
- 1304 Real Estate Investment
- 1305 Insurance
- 1306 Financial Management
- *1397 Miscellaneous Investing
- *1398 Personal & Business Finance
- *1399 Foreign Banks

Conglomerates

- 1401 Conglomerates
- *9999 Non-Classifiable

GLOSSARY

COVERAGE LEVEL	F	Full details				
	P	Partial details				
	N	Partial and no financials				
COVERAGE NOTE	01	Only major subsidiaries are provided				
	02	- for future use -				
	04	- for future use -				
CUMULATIVE SPLIT		This factor reflects the impact of each successive split on prior years' data.				
CURRENCIES	A	Australian dollar				
	B	Bahamian dollar				
	C	Canadian dollar				
	E	Eurocurrency unit				
	F	French franc				
	G	Deutschemark				
	H	Hong Kong dollar				
	I	Italian lira				
	K	Danish kroner				
	L	British pound				
	P	Irish punt				
	S	Swiss franc				
	U	US dollar				
	X	Cayman Island dollar				
	Y	Japanese yen				
	Z	New Zealand dollar				
DATABANK YEAR		Companies that report their year-end from July 1, 19XX to June 30, 19YY are considered to have a 19XX Databank Year. For example: November 30, 1998 is considered to be a 1998 Databank Year; March 31, 1999 is considered to be the 1998 Databank Year as well.				
DATABANK QUARTER		Applicable to quarterly data within the Databank Year as noted above. For example: data at year-end March 31, 1999, is considered to be the 4th 1998 Databank Quarter. Similarly the next quarter ended June 30, 1999 is the 1st 1999 Databank Quarter.				
EXCHANGE		Status codes are in significant positions in type 1000 records.				
	Position:	28	Toronto	Status:	L	Listed
		29	Montreal		S	Suspended
		30	Vancouver - now CDNX		D	Delisted
		31	Alberta			
		32	Winnipeg			
		33	New York			
		34	AMEX			
		35	Canadian Dealing Network (CDN)			

INCORPORATION

ALT	Alberta	PEI	Prince Edward Island
BC	British Columbia	QUE	Quebec
MAN	Manitoba	SAS	Saskatchewan
NB	New Brunswick	NWT	North West Territories
NFL	Newfoundland	YUK	Yukon Territories
NS	Nova Scotia	CAN	Canada
ONT	Ontario	CA?	Canada - unspecified
AK	Alaska	NC	North Carolina
AL	Alabama	ND	North Dakota
AR	Arkansas	NE	Nebraska
AZ	Arizona	NH	New Hampshire
CA	California	NJ	New Jersey
CO	Colorado	NM	New Mexico
CT	Conneticut	NV	Nevada
DC	District of Columbia	NY	New York
DE	Delaware	OH	Ohio
FL	Florida	OK	Oklahoma
GA	Georgia	OR	Oregon
KI	Hawaii	PA	Pennsylvania
IA	Iowa	PR	Puerto Rico
ID	Idaho	RI	Rhode Island
IL	Illinois	SC	South Carolina
IN	Indiana	SD	South Dakota
KS	Kansas	TN	Tennessee
KY	Kentucky	TX	Texas
LA	Louisiana	UT	Utah
MA	Massachusetts	VA	Virginia
MD	Maryland	VT	Vermont
ME	Maine	WA	Washington
MI	Michigan	WI	Wisconsin
MN	Minnesota	WV	West Virginia
MO	Missouri	WY	Wyoming
MS	Mississippi	USA	United States
MT	Montana	US?	USA - unspecified
ARG	Argentina	HKG	Hong Kong
ASA	South Australia	HUN	Hungary
AUS	Australia	IND	India
AUW	Western Australia	ISR	Israel
AVC	Victoria (Australia)	ITA	Italy
BAR	Barbados	JPN	Japan
BEL	Belize	KOR	Korea
BHS	Bahamas	LIB	Liberia
BMU	Bermuda	LUX	Luxembourg
BRA	Brazil	MEX	Mexico
BVI	British Virgin Islands	NLD	Netherland Antilles
BWI	British West Indies	NOR	Norway
CHE	Switzerland	NSW	New South Wales (Australia)
CHI	Chile	NTH	Netherlands
CK	Cook Islands	NZL	New Zealand
COL	Colombia	PAN	Panama
CYM	Cayman Islands	PER	Peru
DNK	Denmark	POR	Portugal
DRP	Dominican Republic	ROC	Republic of China

ENG	England	ROI	Republic of Ireland
ESP	Spain	RUS	Russia
EW	England & Wales	SIN	Singapore
FIN	Finland	SWE	Sweden
FRA	France	TCI	Turks and Caicos
GER	Germany	UN	Unknown
GHA	Ghana	VEN	Venezuela
GRB	United Kingdom	ZAF	South Africa

INDUSTRY REPORT	01	Metals & Minerals
	02	Gold & Precious Minerals
	03	Oil & Gas
	04	Paper & Forest Products
	05	Food & Beverage
	06	Consumer Products
	07	Steel
	08	Autos, Parts and Transportation Equipment
	09	Fabricating & Engineering
	10	Technology
	11	Real Estate
	12	Transportation & Environmental Services
	13	Pipelines
	14	Telephone & Utilities
	15	Communications & Media
	16	Wholesale & Retail
	17	Banks & Trusts
	18	Insurance
	19	Financial Management
	20	Biotechnology and Pharmaceuticals
	21	Chemicals and Fertilizers
	22	Hospitality
	23	Building Materials

ISSUE TYPE	AD	ADR - American Depository Receipt
	BD	bond
	CM	common
	DB	debenture
	ET	equipment trust certificate
	IN	index
	IR	installment receipt - partially paid share
	MB	mortgage bond
	MF	mutual fund
	NT	note
	OD	other debt
	OE	other equity
	PM	precious metal certificate
	PR	preferred
	PU	limited partnership unit
	RC	residual coupon
	RT	right
	RU	royalty unit
	SB	serial bond
	SD	subordinated debenture
	SW	stock index warrant
	TR	trust unit (closed end investment company)
	UN	unit (stock and warrant)

	WT	warrant
OFFICERS & DIRECTORS	CHM	Chair
	VCHM	Vice Chair
	PRES	President
	CEO	Chief Executive Officer
	SXVP	Senior Executive Vice President
	XVP	Executive Vice President
	SVP	Senior Vice President
	GVP	Group Vice President
	VP	Vice President
	CAO	Chief Administrative Officer
	CFO	Chief Financial Officer
	COO	Chief Operating Officer
	SCTR	Secretary-Treasurer
	SEC	Secretary
	TRES	Treasurer
	COMP	Comptroller
	CONT	Controller
	DIR	Director
RELATIONSHIP	1	Wholly-owned subsidiary - 100.0%
	2	Other subsidiary - 99.9% to 50.1%
	3	Investment - 50.0% and below
STATUS	ACT	Active
	REC	Receivership
	ALR	At Last Report
	DED	Inactive/Dead