

Instructions for Preparation of Report of Changes in Organizational Structure**Reporting Form FR Y-10,****Appendix B****Board of Governors of the Federal Reserve System****Effective May 31, 2004***(Reformatted for use by text readers)***NAICS Activity Codes for Commonly Reported Activities**

Note: If an appropriate code that best describes the activity being reported is not listed here, select a five or six-digit North American Industry Classification System (NAICS) code that accurately describes the activity from the Census Bureau's web site at <http://www.census.gov/epcd/www/naics.html>.

Credit Intermediation and Related Activities**52211 Commercial Banking**

Entities primarily engaged in accepting demand and other deposits, and making commercial, industrial and consumer loans.

- Branches of foreign banks
- Commercial banking
- Commercial banks
- Depository trust companies
- National commercial banks
- State commercial banks

52212 Savings Institutions

Entities primarily engaged in accepting time deposits, making mortgage and real estate loans, and investing in high-grade securities.

- Federal savings and loan associations (S&L)
- Federal savings banks
- Mutual savings banks
- Savings and loan associations (S&L)
- Savings banks
- Savings institutions
- State savings and loan associations
- State savings banks

52219 Other Depository Institutions

Entities primarily engaged in accepting deposits and lending funds (except commercial banking, savings institutions, and credit unions).

- Industrial banks
- Morris Plans
- Private banks

52221 Credit Card Issuing

Entities primarily engaged in providing credit by issuing credit cards. Credit card issuance provides the funds required to purchase goods and services in return for payment of the full balance or payments on an installment basis.

- Charge card issuing
- Credit card banks
- Credit card issuing

52222 Sales Financing

Entities primarily engaged in sales financing in combination with leasing. Sales financing establishments are primarily engaged in lending money for the purpose of providing collateralized goods through a contractual installment sales agreement, either directly from or through arrangements with dealers.

- Automobile finance leasing companies
- Automobile financing
- Equipment finance leasing
- Installment sales financing
- Leasing in combination with sales financing
- Machinery finance leasing
- Sales financing
- Truck finance leasing

522291 Consumer Lending

Entities primarily engaged in making unsecured cash loans to consumers.

- Consumer finance companies
- Consumer lending
- Finance companies
- Loan companies (i.e., consumer, personal, small, student)
- Personal credit institutions
- Personal finance companies
- Small loan companies
- Student loan companies

522292 Real Estate Credit

Entities primarily engaged in lending funds with real estate as collateral.

- Construction lending
- Farm mortgage lending
- Federal land banks
- Home equity credit lending
- Loan correspondents
- Mortgage banking (i.e., nondepository mortgage lending)
- Mortgage companies
- Real estate credit lending
- Reverse mortgage lending

522293 International Trade Financing

Entities primarily engaged in providing one or more of the following: working capital funds to U.S. exporters, lending funds to foreign buyers of U.S. goods, and/or lending fund to domestic buyers of imported goods.

- Agencies of foreign banks
- Agreement corporations (except offices of other holding companies, *see* 551112)
- Edge Act corporations (except nondepository credit intermediation, *see* 522298)
- Export trading companies
- Export-Import banks
- International trade financing
- Trade banks
- Trade financing, international

522294 Secondary Market Financing

Entities primarily engaged in buying, pooling, and repackaging loans for sale to others on the secondary market.

- Financing, secondary market
- Real estate mortgage investment conduits (REMICs) issuing, private
- Repackaging loans for sale to others (i.e., private conduits)
- Secondary market financing

522298 All Other Nondepository Credit Intermediation

Entities primarily engaged in providing nondepository credit (except credit card issuing, sales finance, consumer lending, real estate credit, international trade financing, and secondary market financing).

Examples of types of lending in this industry are: short-term inventory credit, agricultural lending (except real estate and sales financing), and consumer cash lending secured by personal property.

- Agricultural credit institutions, making loans or extending credit
- Agricultural lending (except real estate, sales financing)
- Commodity Credit Corporation
- Edge Act corporations (except international trade financing, *see* 522293)
- Factoring account receivable
- Industrial banks, nondepository
- Industrial loan companies, nondepository
- Morris Plans, nondepository
- Pawnshops
- Purchasing of accounts receivable
- Short-term inventory credit lending

52231 Mortgage and Nonmortgage Loan Brokers

Entities primarily engaged in arranging loans by bringing borrowers and lenders together on a commission or fee basis.

- Loan agencies
- Loan brokerages
- Loan brokers' or agents' offices (i.e., independent)
- Mortgage brokerages
- Mortgage brokers' or agents' offices (i.e., independent)

52232 Financial Transactions Processing, Reserve, and Clearinghouse Activities

Entities primarily engaged in one of more of the following: financial transaction processing (except central bank), reserve and liquidity services (except central bank), and / or check or other financial instrument clearinghouse services (except central bank).

- Automated clearinghouses, bank or check
- Bank clearinghouse associations
- Check clearing services
- Check clearinghouse services
- Check validation services
- Credit card processing services
- Electronic financial payment services
- Electronic funds transfer services
- Financial transactions processing
- Processing financial transactions
- Reserve and liquidity services

52239 Other Activities Related to Credit Intermediation

Entities primarily engaged in facilitating credit intermediation (except mortgage and loan brokerage, and financial transactions processing, reserve, and clearinghouse activities).

- Check cashing services
- Loan servicing
- Money order issuance services
- Travelers' check issuance services

Securities, Commodity Contracts, and Other Financial Investments**52311 Investment Banking and Securities Dealing**

Entities primarily engaged in underwriting, originating, and/or maintaining markets for issues of securities. Investment bankers act as principals (i.e., investors who buy or sell on their own account) in firm commitment transactions or act as agents in best effort and standby commitments. This also includes

entities acting as principals in buying or selling securities generally on a spread basis, such as securities dealers or stock option dealers.

- Bond dealing
- Commercial paper dealing
- Investment banking
- Making markets for securities
- Market making for securities
- Paper, dealing of commercial
- Securities dealer
- Securities dealing
- Securities distributing
- Securities floor traders
- Securities flotation companies
- Securities originating
- Securities trading
- Securities underwriting
- Securities options dealing
- Trading securities
- Underwriting securities

52312 Securities Brokerage

Entities primarily engaged in acting as agents (i.e., brokers) between buyers and sellers in buying or selling securities on a commission or transaction fee basis.

- Bond brokerage
- Brokerages, securities
- Certificate of deposit (CD) brokers' offices
- Commercial note brokers' offices
- Mutual fund agencies (i.e., brokerages)
- Mutual fund agents' (i.e., brokers') offices
- Securities brokers' offices
- Securities floor brokers
- Stock brokerages
- Stock brokers' offices
- Stock options brokerages

52313 Commodity Contracts Dealing

Entities primarily engaged in acting as principals (i.e., investors who buy or sell for their own account) in buying or selling spot or futures commodity contracts or options, such as precious metals, foreign currency, oil, or agricultural products, generally on a spread basis.

- Commodity contract trading companies
- Commodity contracts dealing
- Commodity contracts floor traders
- Commodity contracts floor trading
- Commodity contracts options dealing
- Commodity contracts traders
- Foreign currency exchange dealing
- Foreign currency exchange services
- Futures commodity contracts dealing
- Trading companies, commodity contracts

52314 Commodity Contracts Brokerage

Entities primarily engaged in acting as agents (i.e., brokers) in buying or selling spot or future commodity contracts or options on a commission or transaction fee basis.

- Brokerages, commodity contracts
- Commodity contracts brokerages
- Commodity contracts brokers' offices

- Commodity contracts floor brokers
- Commodity contracts options brokerages
- Commodity futures brokerages
- Financial futures brokerages
- Futures commodity contracts brokerages
- Futures commodity contracts brokers' offices

52391 Miscellaneous Intermediation

Entities primarily engaged in acting as principals (except investment bankers, securities dealers, and commodity contracts dealers) in buying or selling of financial contracts generally on a spread basis.

- Principals are investors that buy or sell for their own account
- Individuals investing in financial contracts on own account
- Investment clubs
- Mineral royalties or leases dealing
- Oil royalty dealing
- Tax liens dealing
- Venture capital companies
- Viatical settlement companies

52392 Portfolio Management

Entities primarily engaged in managing the portfolio assets (i.e., funds) of others on a fee or commission basis. Entities have the authority to make investment decisions, and they derive fees based on the size and/or overall performance of the portfolio.

- Investment management
- Managing investment funds
- Managing mutual funds
- Managing personal investment trusts
- Managing trusts
- Mutual fund managing
- Pension fund managing
- Personal investment trusts, managing
- Portfolio fund managing

52393 Investment Advice

Entities primarily engaged in providing customized investment advice to clients on a fee basis, but do not have the authority to execute trades. Primary activities performed by these entities are providing financial planning advice and investment counseling to meet the goals and needs of specific clients.

- Certified financial planners, customized, fees paid by client
- Financial investment advice services, customized, fees paid by client
- Financial planning services, customized, fees paid by client
- Investment advice consulting services, customized, fees paid by client
- Investment advice counseling services, customized, fees paid by client
- Investment advisory services, customized, fees paid by client

523991 Trust, Fiduciary, and Custody Activities

Entities primarily engaged in providing trust, fiduciary, and custody services to others, as instructed, on a fee or contract basis, such as bank trust offices and escrow agencies (except real estate).

- Administrators of private estates
- Bank trust offices
- Escrow agencies (except real estate)
- Fiduciary agencies (except real estate)
- Personal investments trust administration
- Securities custodians
- Trust administration, personal investment
- Trust companies, nondepository

523999 Miscellaneous Financial Investment Activities

Entities primarily engaged in acting as agents and/or brokers (except securities brokerages and commodity contracts brokerages) in buying or selling financial contracts and those providing financial investment services (except securities and commodity exchanges; portfolio management; investment advice; and trust, fiduciary, and custody services) on a fee or commission basis.

- Clearinghouses, commodity exchange or securities exchange
- Deposit brokers
- Exchange clearinghouses, commodities or securities
- Gas lease brokers' offices
- Oil lease brokers' offices
- Protective committees, security holders
- Quotation services, securities
- Quotation services, stock
- Securities holders' protective services
- Securities transfer agencies
- Stock quotation services
- Stock transfer agencies
- Transfer agencies, securities

Insurance Carriers and Related Activities**524113 Direct Life Insurance Carriers**

Entities primarily engaged in initially underwriting (i.e., assuming the risk and assigning premiums) annuities and life insurance policies, disability income insurance policies, and accidental death and dismemberment insurance policies.

- Accidental death and dismemberment insurance carriers, direct
- Accidental death and dismemberment insurance underwriting, direct
- Cooperative life insurance organizations
- Credit life insurance carriers, direct
- Disability insurance carriers, direct
- Disability insurance underwriters, direct
- Fraternal life insurance organizations
- Insurance carriers, disability, direct
- Insurance carriers, life, direct
- Insurance underwriting, disability, direct
- Life insurance carriers, direct
- Savings bank life insurance carriers, direct

524114 Direct Health and Medical Insurance Carriers

Entities primarily engaged in initially underwriting (i.e., assuming the risk and assigning premiums) health and medical insurance policies. Group hospitalization plans and HMO establishments (except those providing health care services) that provide health and medical insurance policies without providing health care services are included in this industry.

- Dental insurance carriers, direct
- Health insurance carriers, direct
- Hospitalization insurance carriers, direct, without providing health care services
- Insurance carriers, health, direct
- Insurance underwriting, health and medical, direct
- Medical insurance carriers, direct

524126 Direct Property and Casualty Insurance Carriers

Entities primarily engaged in initially underwriting (i.e., assuming the risk and assigning premiums) insurance policies that protect policyholders against losses that may occur as a result of property damage or liability.

- Agricultural (i.e., crop, livestock) insurance carriers, direct
- Automobile insurance carriers, direct

- Burglary and theft insurance carriers, direct
- Casualty insurance carriers, direct
- Credit and other financial responsibility insurance carriers, direct
- Crop insurance carriers, direct
- Fidelity insurance carriers, direct
- Fire insurance carriers, direct
- Homeowners' insurance carriers, direct
- Insurance carriers, fidelity, direct
- Insurance carriers, property and casualty, direct
- Insurance carriers, surety, direct
- Insurance underwriting, property and casualty, direct
- Liability insurance carriers, direct
- Malpractice insurance carriers, direct
- Marine insurance carriers, direct
- Mortgage guaranty insurance carriers, direct
- Plate glass insurance carriers, direct
- Property and casualty insurance carriers, direct
- Property damage insurance carriers, direct
- Surety insurance carriers, direct
- Workers' compensation insurance underwriting

524127 Direct Title Insurance Carriers

Entities primarily engaged in initially underwriting (i.e., assuming the risk and assigning premiums) insurance policies to protect the owners of real estate or real estate creditors against loss sustained by reason of any title defect to real property.

- Guaranteeing titles
- Insurance carriers, title, direct
- Insurance underwriting, title, direct
- Real estate title insurance carriers, direct
- Title insurance carriers, real estate, direct

524128 Other Direct Insurance (except Life, Health & Medical) Carriers

Entities primarily engaged in initially underwriting (e.g., assuming the risk, assigning premiums) insurance policies (except life, disability income, accidental death and dismemberment, health and medical, property and casualty, and title insurance policies).

- Bank deposit insurance carriers, direct
- Burial insurance carriers, direct
- Contact lens insurance, direct
- Deposit or share insurance carriers, direct
- Funeral insurance carriers, direct
- Homeowners' warranty insurance carriers, direct
- Pet health insurance carriers, direct
- Product warranty insurance carriers, direct
- Warranty insurance carriers (e.g., appliance, auto, homeowners, product)

52413 Reinsurance Carriers

Entities primarily engaged in assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers.

- Accidental and health reinsurance carriers
- Life reinsurance carriers
- Marine reinsurance carriers
- Medical reinsurance carriers
- Property and casualty reinsurance carriers
- Reinsurance carriers

52421 Insurance Agencies and Brokerages

Entities primarily engaged in acting as agents (i.e., brokers) in selling annuities and insurance policies.

- Agencies, insurance
- Brokerages, insurance
- Brokers' offices, insurance
- Insurance agencies
- Insurance brokerages
- Life insurance agencies

524291 Claims Adjusting

Entities primarily engaged in investigating, appraising, and settling insurance claims.

- Cause-of-loss investigators, insurance
- Claims adjusting, insurance
- Fire investigators
- Insurance claims adjusting
- Insurance claims investigation services
- Insurance settlement offices
- Loss control consultants

524292 Third Party Administration of Insurance & Pension Funds

Entities primarily engaged in providing third party administration services of insurance and pension funds, such as claims processing and other administrative services to insurance carriers, employee-benefit plans, and self-insurance funds.

- Claims processing services, insurance, third-party
- Employee benefit plans, third-party administrative processing services
- Insurance claims, processing services, third party
- Insurance fund, third-party administrative services (except claims adjusting only)
- Insurance plan, third-party administrative services (except claims adjusting only)
- Pension fund, third-party administrative services

524298 All Other Insurance Related Activities

Entities primarily engaged in providing insurance services on a contract or fee basis (except insurance agencies and brokerages, claims adjusting, and third party administration). Insurance advisory services and insurance retaking services are included in this industry.

- Actuaries
- Insurance actuarial services
- Insurance advisory services
- Insurance coverage consulting services
- Insurance exchanges
- Insurance investigation services (except claims investigation)
- Insurance loss prevention services
- Insurance processing, contract or fee basis
- Insurance rate making services
- Insurance reporting services
- Insurance underwriting laboratories and standards services
- Medical cost evaluation services
- Rate making services, insurance

52519 Other Insurance Funds

Legal entities (i.e., funds (except pension, and health- and welfare-related employee benefit funds)) organized to provide insurance exclusively for the sponsor, firm, or its employees or members. Selfinsurance funds (except employee benefit funds) and workers' compensation insurance funds are included in this industry.

- Compensation, workers, insurance funds
- Funds, self-insurance (except employee benefit funds)
- Self-insurance funds (except employee benefit funds)
- Workers' compensation insurance funds

Real Estate and Rental and Leasing

Entities primarily engaged in renting, leasing, or otherwise allowing the use of tangible or intangible assets, and entities providing related services. This also includes entities primarily engaged in managing real estate for others, selling, renting and/or buying real estate for others, and appraising real estate.

52593 Real estate investment trusts

53111 Lessors of residential buildings and dwellings

53112 Lessors of nonresidential buildings (except mini warehouses)

53113 Lessors of miniwarehouses and self-storage units

53119 Lessors of other real estate property

53121 Offices of real estate agents and brokers

53131 Residential property managers

53131 Nonresidential property managers

53132 Offices of real estate appraisers

53139 Other activities related to real estate

532111 Passenger car rental

532112 Passenger car leasing

53212 Truck, utility trailer, and RV rental and leasing

53221 Consumer electronics and appliance rental

53241 Commercial air, rail, and water transportation equipment rental and leasing

53242 Construction, mining, and forestry machinery and equipment rental and leasing

53242 Office machinery and equipment rental and leasing

53249 Other commercial and industrial machinery and equipment rental and leasing

Management of Companies and Enterprises

551111 Offices of Bank Holding Companies

Legal entities known as bank holding companies primarily engaged in holding the securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest or influencing the management decisions of these firms. The holding companies in this industry do not administer, oversee, and manage other establishments of the company or enterprise whose securities they hold.

- Bank holding companies (except managing)

551112 Offices of Other Holding Companies

Legal entities known as holding companies (except bank holding) primarily engaged in holding the securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest or influencing the management decisions of these firms. The holding companies in this industry do not administer, oversee, and manage other establishments of the company or enterprise whose securities they hold.

- Agreement corporation (except international trade financing, *see* 522293)
- Financial holding companies
- Holding companies (except bank, managing)
- Insurance holding companies

- Nonbank holding companies (except managing)
- Personal holding companies
- Public utility holding companies

551114 Corporate, Subsidiary, and Regional Managing Offices

Entities (except government establishments) primarily engaged in administering, overseeing, and managing other establishments of the entity or enterprise. These entities normally undertake the strategic or organizational planning and decision-making role of the entity or enterprise. Entities in this industry may hold the securities of the entity or enterprise.

- Centralized administrative offices
- Corporate offices
- District and regional offices
- Head offices
- Holding companies that manage
- Subsidiary management offices

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Board to NAICS Activity Codes Conversion Table

Board Activity	Board Alphanumeric Code	NAICS Code	NAICS Activity
Bank Holding Company	00AA	551111	Offices of Bank Holding Companies
Other Holding Company	00AB	551112	Offices of Other Holding Companies
Foreign Banks	00BA	52211	Commercial Banking
Edge/Agreement–Investment	00BD	522293	International Trade Financing
Edge/Agreement–Banking	00BE	522293	International Trade Financing
Commercial, Business, Consumer Finance	01AA	52222	Sales Financing
Mortgage Banking	01LB	522292	Real Estate Credit
Industrial Bank, Industrial Loan, Morris Plan–Depository	02AA	52219	Other Depository Credit Intermediation
Industrial Bank, Industrial Loan, Morris Plan–Nondepository	02AA	522298	All Other Nondepository Credit Intermediation
Trust Company Functions, Acting as a Fiduciary	04AA	523991	Trust, Fiduciary, and Custody Activities
Investment, Financial or Economic Advisory Services	05AE	52393	Investment Advice
Leasing Property–Land, Buildings, Motor Vehicles, Equipment	06AF	53111	Lessors of Residential Buildings & Dwellings
Community Development Investment or Advisory Services	07AA	62422	Community Housing Services
Data Processing and Data Transmission Services	08AA	51821	Data Processing, Hosting and Related Services
Insurance or Annuities Agent or Broker	09BB	52421	Insurance Agencies and Brokerages
Underwriting as a Reinsurer Insurance (an extension of credit by a BHC)	09EA	52413	Reinsurance Carriers
Courier Services	11BA	49211	Couriers
Consulting Services for Management, Employee Benefits, Compensation, Insurance Plans & Career Counseling	12AA	54161	Management Consulting Services
Issuing or Selling Money Orders, Savings Bonds, Traveler’s Checks	13AA	52239	Other Activities Related to Credit Intermediation
Real Estate Appraisals	14AA	53132	Offices of Real Estate Appraisers
Commercial Real Estate Equity Financing	14AB	52231	Mortgage and Nonmortgage Loan Brokers
Securities Brokerage Services	15AA	52312	Securities Brokerage
Transactional Services (swaps, foreign exchange, derivative contract)	17AA	52314	Commodity Contracts Brokerage
Credit Card Banks	20CC	52221	Credit Card Issuing
Commercial Banking	21AA	52211	Commercial Banking
Underwriting as a Reinsurer Life, Health, Disability or Medical Insurance	31BA	52411	Direct Life, Health, and Medical Insurance Carriers
Administrative and Other Services to Mutual Funds	31BB	523991	Trust, Fiduciary, and Custody Activities
Owning Shares of a Securities Exchange	31BC	52231	Mortgage and Nonmortgage Loan Brokers
Certification Authority for Digital Signatures	31BD	51821	Data Processing, Hosting and Related Services
Providing Credit Bureau Services	31BE	56145	Credit Bureaus
Check Cashing & Wire Transmission Services	31EA	52239	Other Activities Related to Credit Intermediation
Real Estate Title Abstracting	31IA	541191	Title Abstract and Settlement Offices
Travel Agency Activities	31LA	56151	Travel Agencies
Managing Mutual Funds	31MA	52392	Portfolio Management
FHC Lending, Exchanging, Transferring, Investing for Others	31NA	52393	Investment Advice
Underwriting, Dealing in or making a	31QA	52311	Investment Banking and Securities Dealing

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Board to NAICS Activity Codes Conversion Table

Board Activity	Board Alphanumeric Code	NAICS Code	NAICS Activity
market in Securities (also may provide brokerage services)			
Issuing Instruments Representing Interests in Pools of Assets	31RA	52591	Open-End Investment Funds
Merchant Banking or Insurance Company Investments	31UA	52391	Miscellaneous Intermediation
Conducting a Safe Deposit Business	32CA	523991	Trust, Fiduciary, and Custody Activities
Acquiring a Debt in Default (excludes DPC)	32CB	52229	Other Nondepository Credit Intermediation
Underwriting as a Reinsurer Property, Casualty or Title Insurance	32GA	524126	Direct Property and Casualty Insurance Carriers
Underwriting Annuities	32GB	524113	Direct Life Insurance Carriers
Underwriting as a Reinsurer Other Insurance (not in 31BA, 32GA, 32GB)	32GC	524128	Other Direct Insurance (except life, health, and medical) Carriers
Finder Activities (bring together others to negotiate and consummate transactions)	32IA	52393	Investment Advice
Lending, Exchanging, Investing for Others	32IB	523991	Trust, Fiduciary, and Custody Activities
Providing Devices for Transferring Money or Other Financial Assets	32IC	523999	Miscellaneous Financial Investment Activities
Arranging Financial Transactions for the Account of Third Parties	32ID	523991	Trust, Fiduciary, and Custody Activities
Underwriting or Dealing in Bank Eligible Securities	90AB	523999	Miscellaneous Financial Investment Activities
Providing a Check Guarantee Service	90AC	52232	Financial Transactions Processing, Reserve, and Clearinghouse Activities
Buying & Selling Bullion, Silver, Gold and Platinum Coins	90AE	52313	Commodity Contracts Dealing
Savings Associations	90AG	52212	Savings Institutions
Credit Unions	90AG	52213	Credit Unions
Export Trading Companies	90BA	522293	International Trade Financing
Futures Commission or Commodity Merchant	90BD	52314	Commodity Contracts Brokerage
Venture Capital Investments	90BN	52391	Miscellaneous Intermediation
Collecting Overdue Accounts Receivable (retail or commercial)	90BQ	56144	Collection Agencies
Printing and Selling Check (mic-encoded)	91AC	323116	Manifold Business Forms Printing
Principal in Foreign Exchange, Swaps or Derivatives Contracts	91AQ	52313	Commodity Contracts Dealing
Agent for Private Placement of Securities	91AR	52312	Securities Brokerage
Real Estate Settlement Services	91AV	541191	Title Abstract and Settlement Offices
Buying & Selling in the Secondary Market as "Riskless Principal"	91BC	523999	Miscellaneous Financial Investment Activities
Providing Services to an Affiliated BHC (accounting, appraising, auditing)	91CA	54199	All Other Professional, Scientific, and Technical Services
Other Servicing Activities	91CD	54199	All Other Professional, Scientific, and Technical Services
Liquidating Property Acquired from a BHC Subsidiary (excluding DPC)	91CE	52239	Other Activities Related to Credit Intermediation
Asset Management, Servicing and Collection of Assets (excluding properties acquired DPC)	91FA	52239	Other Activities Related to Credit Intermediation
Issuing Trust Preferred Securities, Commercial Paper and Long-Term Debt	97AA	52599	Other Financial Vehicles
Co-generator of Electric Power	99CG	22111	Electric Power Generation