



Accounting Reconciliation Market Practice
(Formerly the MT535 Accounting Market Practice)
Presented by the ISITC Reconciliation Working Group

Version 6.7.2
FINAL

DISCLAIMER

This market practice document has been developed by the International Securities Association for Institutional Trade Communication (ISITC) as a statement of professional practices recommended by ISITC. Institutions providing the information recommended in this document will benefit from the efficiencies inherent in a more automated transaction process. Although all institutions are encouraged to act consistently with this document, none are required to do so, and a failure to do so is not, in and of itself, evidence of negligent or inappropriate conduct.

Document History

Version Number	Date	Who	Description
4.0	08/21/02	Karen Drahozal	Update documents to reflect the changes for SR2002
4.1	09/17/02	Dannette Buddecke	Update document based on feedback from June 2002 ISITC-IOA Conference
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6.5.1	6/6/06	D. Buddecke	Update Market practice for notes on Short Sales from previous conference, March 2006.
6.6.0	5/24/07	Ivan Djurkin	Update to Market Practice for SR2007.
6.7.0	4/25/08	Ivan Djurkin	Update to Market Practice for SR2008.
6.7.1	9/15/08	Ivan Djurkin	Additions re STF quantity format.
6.7.2	12/16/08	Judy Ottignon	Addition of Disclaimer and clarification Tag ownership

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Section 1 – MT535 Statement of Holdings SWIFT Message Layout:

FIELD	QUALIFIER	DEFINITION	SWIFT SWIFT Tag Presence
Mandatory Sequence A – GENERAL INFORMATION			
16R	GENL	Start of General Information Sequence	M
28E		Page number / Continuation indicator	M
13a	STAT	Statement Number	O
20C	SEME	Sender's Reference Number	M
23G	NEWM	Function of the message	M
98a	STAT PREP	Date/Time: Statement Date/Time and Preparation Date/Time, may include a UTC indicator	M
22F	STTY SFRE CODE STBA	Indicator (Statement Type)	M O O O
Repetitive Optional Subsequence A1 – LINKAGES			
16R	LINK	Start of Linkages Subsequence	M
13a	LINK	Linked Message	O
20C	PREV RELA	Reference Number of Linked Transaction	M
16S	LINK	End of Linkages Subsequence	M
End of Optional Subsequence A1 – LINKAGES			
95a	ACOW	Account Owner	O
97a	SAFE	Safekeeping Account	M
17B	ACTI AUDT CONS	Activity Flag Audited Statement Flag Sub-safekeeping Statement Flag	M
16S	GENL	End of General Information Sequence	M
Repetitive Optional Sequence B – Sub-safekeeping Account			
16R	SUBSAFE	Start of the Sub-safekeeping Account Sequence	M
95a	ACOW	Account Owner	
97a	SAFE	Safekeeping Account	O
94a	SAFE	Place of Safekeeping	O
17B	ACTI	Activity Flag	O
Repetitive Optional Subsequence B1 Financial Instrument			
16R	FIN	Start of the Financial Instrument Sequence	M
35B		Identification of the Financial Instrument	M
Optional Subsequence B1a Financial Instrument Attributes			
16R	FIA	Start of Financial Instrument Attributes Sequence	M
94B	PLIS	Place of Listing	O
22F		Indicator	O
12a		Type of Financial Instrument	O
11A	DENO	Currency of Denomination	O
98A		Date	O
92A		Rate	O
13a		Number Identification	O
17B		Flag	O
90a		Price	O

36B		Quantity of Financial Instrument	O
70E	FIAN	Financial Instrument Narrative	O
16S	FIA	End of Financial Instrument Attributes Sequence	M
End of Optional Subsequence B1a Financial Instrument Attribute			
22H	CAOP	Corporate Action Option Code	O
90a		Price (Indicative Price or Market Price)	O
94B	PRIC	Place / Source of price	O
98a	PRIC	Date/Time – Price Quotation Date/Time	O
93B		Balance	M
Repetitive Optional Subsequence B1b – SUB-BALANCE			
16R	SUBBAL	<i>Start of Sub-Balance Subsequence</i>	M
93a	BLOK BORR COLI COLO LOAN NOMI PECA PEND PENR REGO RSTR SPOS TAVI TRAN CLEN DIRT DRAW MARG PDMT PDUM PRMT PRUM PLED AGGR BLOT BLOV BODE BORE COLA LODE LORE	Balance	M
94a	Place	Place of safekeeping/Source of Price	O
90a	Price	Indicative or Market Price	O
98a	PRIC	Date/Time	O
99A	DAAC	Number of Days Accrued	O
19A	Amount	Holding Value, Accrued Interest Amount, Book Value / Cost Basis, Eligible Collateral Value	O
92B	EXCH	Exchange Rate	O
70C	SUBB	Sub-balance details / narrative	O
16S	SUBBAL	<i>End of Sub-Balance Subsequence</i>	M
End of Optional Subsequence B1b – SUB-BALANCE			
99A	DAAC	Number of days accrued	O
19A	HOLD ACRU BOOK COVA	Holding Value and Accrued Interest Amount Book Value / Cost Basis Eligible Collateral Value	O
92B	EXCH	Exchange Rate	O
70E	HOLD	Holdings narrative	O
16S	FIN	<i>End of the Financial Instrument Sequence</i>	M
16S	SUBSAFE	<i>End of the Sub-safekeeping Account Sequence</i>	M
Repetitive Optional Subsequence C – ADDITIONAL INFORMATION			
16R	ADDINFO	<i>Start of Additional Information Subsequence</i>	M
95a	MEOR MERE	Party: Originator of Message and Recipient of Message	O
19A	HOLP HOLS TOVA	Amount: Total Holdings Value of Page and Total Holdings Value of Statement Total Eligible Collateral Value	O

16R	ADDINFO	<i>End of Additional Information Subsequence</i>	M
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Section 2 – Sequence A layout:

FIELD	QUALIFIER	FIELD NAME
Mandatory Sequence A – GENERAL INFORMATION		
16R	GENL	<i>Start of General Information Sequence</i>
28E		Page number / Continuation indicator
13a	STAT	Statement Number
20C	SEME	Sender's Reference Number
23G	NEWM	Function of the message
----> (repetitive tag)		
98a	STAT PREP	Date/Time: Statement Date/Time and Preparation Date/Time

----> (repetitive tag)		
22F	STTY SFRE CODE STBA	Indicator (Statement Type)

----> Repetitive Optional Subsequence A1 – LINKAGES		
16R	LINK	<i>Start of Linkages Subsequence</i>
13a	LINK	Linked Message
20C	PREV RELA	Reference
16S	LINK	<i>End of Linkages Subsequence</i>

97a	SAFE	Safekeeping Account
----> (repetitive tag)		
17B	ACTI AUDT CONS	Activity Flag Audited Statement Flag Sub-safekeeping Statement Flag

16S	GENL	<i>End of General Information Sequence A</i>

Section 2.1 – Sequence A ISITC Market Practice:

Additional ISITC assumptions/clarification for the MT535 Message:

- Within the text of the market practices there is references made to SLA's or Service Level Agreements. Reasons being there are specific client requests that override a recommended market practice.
- The qualifier POOL has been requested for use with Tag 20C.
- Additional codewords have been requested for Tag 22F being Annual and Semi-Annual but the Working Group still recommends delivery of this statement on a daily basis
- The sender (account servicer) of the message is to report short positions if they serve as the accounting/reporting agent for the account and the account owner has previously provided details of the short sale position. If there is a long and a short position for the same asset, the two positions should be combined into one position in the aggregate balance. Corporate actions will be coded as usual.

Tag:	16R:GENL - Start of Sequence A block
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule. SWIFT RULE: Start of Sequence A, Tag must contain code: GENL

Tag:	28E – Page Number/Continuation Indicator
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag usage rule with one addition for clarification purposes. The page number should increase incrementally by message (related to the same statement). Please refer to the appendix section. SWIFT RULE: This tag specifies the page number and continuation indicator code to identify only page, last page or additional pages to follow: Continuation Indicator Codes: LAST = last page MORE = intermediate page, more to follow ONLY = only page

Tag:	13a – Statement Number
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC reconciliation working group recommends the use of this tag as a market practice. This tag should be used to indicate the number of statements for the same account. The number will increment each day. There will be no market practice set on when the statement number should be reset. It will be up to the institutions to decide. The U.S. has requested that the field size be increased to 5 digits. The Statement Number will be unique for each statement that is delivered. This is consistent with SWIFT standards.

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Tag:	20C – Sender’s Reference Number
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	<p>ISITC Reconciliation Working Group conforms to SWIFT tag use rule with one addition for clarification purposes. This number must uniquely identify the message (the reference must be unique for each message sent).</p> <p><i>Note: the A1 Linkage (20C) with PREV codeword should be utilized to link multiple sender’s reference numbers to one account.</i></p> <p>Please refer to the appendix section.</p>

Tag:	23G – Function of Message
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	98a – Date/time
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	<p>ISITC Reconciliation Working Group conforms to SWIFT tag use rule. Last calendar day should be used for STAT.</p> <p>Only format option A or E are to be used.</p>

Tag:	22F – Indicator
SWIFT Tag Presence:	Mandatory
SR2006	<p><u>Optional qualifiers now mandatory:</u> The qualifiers SFRE (statement frequency), CODE (Complete/updates), STBA (Statement Basis) are now mandatory qualifiers.</p>
ISITC-US Best Practice:	<p>According to SWIFT usage rule, qualifier STTY (statement type) must be used to indicate whether the statement is an accounting or custody statement. 22F::STTY//ACCT for accounting must be used.</p> <p>ISITC Reconciliation Working Group recommends the mandatory use of qualifier: ‘STBA’ (Statement Basis) in addition to using STTY as a market practice in order to indicate whether the statement is</p> <ul style="list-style-type: none"> - a ‘settled based’ (22F::STBA//SETT) or - a ‘trade date based’ (22F::STBA//TRAD) statement. <p>Also recommended is the use of 22F::STBA//CONT to report contractual settled positions, depending on client arrangements.</p> <p>The frequency is based on the Service Level Agreement (SLA), however Daily is preferred. The use of SFRE is mandatory</p> <p>ISITC Reconciliation Working Group recommends that the Tag 22F qualifier “CODE” (Complete/Updates Indicator) be mandatory with the code of ‘COMP’ only. The group agreed that the code ‘DELTA’ (delta) would not be supported.</p> <p>The repeating qualifiers can be in any order. They do not need to be in the order listed in the SWIFT manual.</p>

Section 2.2 – Repetitive Optional Subsequence A1 – LINKAGES

ISITC Reconciliation Working Group does recommend the use of this repetitive linkage block in the case of a multi-pages document. Otherwise, it is not recommended as the working group agreed that the MT549 (request for statement) will not and has not been utilized.

Tag:	16R – Start of Repetitive Optional Subsequence A1 – LINKAGES
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	13a – Linked Message
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation work group conforms to SWIFT tag use rule.

Tag:	20C – Reference
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule. The qualifier “PREV” is recommended to be mandatory in a multi-pages document. Please refer to the appendix section. The qualifier “RELA” is not recommended, as the usage of MT549 is not recommended

Tag:	16S – End of Optional Subsequence A1 – LINKAGES
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	97a – Safekeeping Account
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	17B – Activity Flag
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ACTI (activity flag): Reconciliations working groups recommends that the ISITC-US Best Practice state that a statement should be delivered/received for all active accounts even if the account represents zero positions AUDT (Audited statement flag) Reconciliations work group recommends the utilization of the additional field (AUDT) within Tag 17B::AUDT (audited statement flag). Whereby, the AUDT/Y flag represents an audited statement versus AUDT/N for an unaudited statement. CONS (Sub-safekeeping statement flag) Statement reporting on sub-safekeeping accounts. This flag must be at Y when more than one safekeeping account is reported. See appendix for more clarifications.

Tag:	16S:GENL – End of Sequence A block
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Section 3 – Sequence B layout :

FIELD	QUALIFIER	FIELD NAME
16R	SUBSAFE	<i>Start of the Sub-safekeeping Account Sequence</i>
97a	SAFE	<i>Safekeeping Account</i>
94a	SAFE	<i>Place of Safekeeping</i>
17B	ACTI	<i>Activity Flag</i>
----> repetitive optional subsequence B1 Financial Instrument		
16R	FIN	<i>Start of the Financial Instrument Sequence</i>
35B		Identification of the Financial Instrument
Optional Subsequence B1a Financial Instrument Attributes		
16R	FIA	<i>Start of the Financial Instrument Attribute Sequence</i>
94B	PLIS	Place of Listing
----> (repetitive tags)		
22F		Indicator

----> (repetitive tags)		
12a		Type of Financial Instrument

----> (repetitive tags)		
11A	DENO	Currency of Denomination
----> (repetitive tag)		
98A		Date

----> (repetitive tags)		
92A		Rate

----> (repetitive tags)		
13a		Number Identification

----> (repetitive tags)		
17B		Flag

----> (repetitive tags)		
90a		Price

----> (repetitive tags)		
36B		Quantity of Financial Instrument

----> (repetitive tags)		
35B		Identification of the Financial Instrument

70E	FIAN	Financial Instrument Attribute Narrative
16S	FIA	<i>End of Financial Instrument Attribute Sequence</i>
End of Subsequence B1a Financial Instrument Attribute		
22H	CAOP	Corporate Action Option Code
90a		Price (Indicative Price or Market Price)
94B	PRIC	Place / Source of price
98a	PRIC	Date/Time – Price Quotation Date/Time
----> (repetitive tags)		
93B		Balance

-----> repetitive optional subsequence B1b – Sub-Balance: Should not be included in the Accounting Version.		

<i>... repetitive optional subsequence B1 Financial Instrument continued ...</i>		
99A	DAAC	Number of days accrued
-----> (repetitive tag)		
19A	HOLD ACRU BOOK COVA	Amount: Holding Value and Accrued Interest Amount Book Value / Cost Basis Eligible Collateral Value

92B	EXCH	Exchange Rate
70E	HOLD	Holdings narrative
16S	FIN	<i>End of the Financial Instrument Sequence</i>
16S	SUBSAFE	<i>End of the Sub-safekeeping Account Sequence</i>

Section 3.1 – Sequence B ISITC Market Practice:

[Section 3.1.1 – Repetitive Optional Sequence B Sub-safekeeping Account](#)

Tag:	16R:SUBSAFE – Beginning of Sequence B
SWIFT Tag Presence:	Mandatory (if Sequence B is used)
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	97a:SAFE – Safekeeping Account
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	94a:SAFE – Place of Safekeeping
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule

Tag:	17B:ACTI – Activity Flag
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule. It is recommended that the flag not be used in Sequence B unless sub-safekeeping accounts are referenced. See appendix for more clarifications.

[Section 3.1.2 – Repetitive Optional Subsequence B1 Financial Instrument](#)

The requirements for Sequence B1 should be consistent across the Settlements and Reconciliation messages.

Tag:	16R:FIN – Beginning of Sub-sequence B1
SWIFT Tag Presence:	Mandatory (if Sequence B is used)
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	35B – Identification of Financial Instrument
SWIFT Tag Presence:	Mandatory (if Sequence B is used)
ISITC-US Best Practice:	<p><i>ISITC Reconciliation Working Group recommends that both the security number and description be used in this tag.</i></p> <p>Recommendation: ISIN</p> <p>When a non-ISIN number is used, one of the following codes must be used in narrative:</p> <ul style="list-style-type: none"> - /2!a/ two digit ISO Country Code, followed by national numbering scheme. - For example <ul style="list-style-type: none"> - /GB/ followed by sedol - /US/ followed by Cusip - /TS/ followed by ticker symbol - /XX/ followed by any proprietary security number <p>Note: If an identifier is not available, the country code for the security and all zero's should be populated.</p> <p><i>Note: Known issue within the industry remains with the lack of standard security identifiers for physical securities such as Gold and Silver bars.</i></p>

[Section 3.1.3 – Optional Subsequence B1a Financial Instrument Attribute](#)

Tag:	16R:FIA - Beginning of Sub-sequence B1a
SWIFT Tag Presence:	Mandatory (if sequence B1a is used)
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	94B: Place of Listing
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	It is recommended that this information be provided for further identification on Dually Listed Securities. It can also be provided for all for all other securities but it's not necessary.

Tag:	22F: Indicator
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	This information may be provided but it's not necessary to provide the data to meet market practice.

Tag:	12a: Type of Financial Instrument
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	<p>This Tag should be populated if there isn't a valid Industry Identifier provided in tag 35B.</p> <p>Code word 'STF' should be used for STIF balances.</p>

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Tag:	11A: DENO – Currency of denomination
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	This information may be provided but it's not necessary to provide the data to meet market practice.
Tag:	98A: Date
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	The qualifiers MATU and ISSU for this Tag should be populated if there isn't a valid Industry Identifier provided in tag 35B. MATU – Maturity Date ISSU – Issue Date
Tag:	92A: Rate
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	The qualifier INTR for this Tag should be populated if there isn't a valid Industry Identifier provided in tag 35B. INTR – Interest Rate
Tag:	13a: Number Identification
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	The qualifier POOL for this Tag should be populated if there isn't a valid Industry Identifier provided in tag 35B and the security is a mortgage pool or index related bond security. POOL – Pool Number
Tag:	17B: Flag
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	This information may be provided but it's not necessary to provide the data to meet market practice.

Tag:	90a: Price
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	This information may be provided but it's not necessary to provide the data to meet market practice.

Tag:	36B: Quantity of Financial Instrument
SWIFT Tag Presence:	Optional

Tag:	35B: Identification of the Financial Instrument
SWIFT Tag Presence:	Optional
SR2007	<p>Tag is repeatable: This field identifies the underlying financial instrument. The format of the tag is as follows: [ISIN1!e12!c] Identification of Security [4*35x] Description of Security</p> <p>Network Validation Rules: At a minimum either the security identifier or description needs to be present. The ISIN must be composed of upper case letters only.</p> <p>Usage Rules: The financial instrument field (35B) in the Financial Instrument Attribute subsequence must only be used for the identification of the underlying instrument of a derivative. When used in Description of Security, codes must not start and end with a slash '/'. When ISIN is not used, it is strongly recommended that one of the following codes be used as the first four characters of the Description of the security. [2!a/] The ISO two-digit country code, followed by the national scheme number. [TS/] Followed by the ticker symbol. [XX/] Bilaterally agreed or proprietary scheme which may be further identified by a code or short description identifying the scheme used. It is strongly recommended that ISIN be used.</p>
ISITC-US Best Practice:	This tag should be populated for future and option derivative assets. Being repeatable it should be used to identify underlying assets when there is more than one asset (basket options which are currency related).

Tag:	70E: FIAN – Narrative: Financial Instrument Attribute Narrative
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	It is recommended that this field not be populated.

Tag:	16S:FIA – End of Sub-sequence B1a
SWIFT Tag Presence:	Mandatory (if sequence B1a is used)
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

[Section 3.1.4 – Subsequence B1 continued ...](#)

Tag:	22H:CAOP – Corporate Action Option Code
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	90a – Price
SWIFT Tag Presence:	ISITC Reconciliation WG ISITC-US Best Practice: ➤ Mandatory for Accounting version (if Sequence B is used)
ISITC-US Best Practice:	The Reconciliation Working Group recommends the utilization of Format Option B with the qualifier MRKT and the amount type code of ACTU (actual) for equities and derivative securities and format option A with qualifier MRKT and the percentage code PRCT for Fixed Income Securities. Use number of contracts for derivative securities. New SR2002 code: UKWN – unknown – though the statement is audited , the price value is unknown to the message sender.

Tag:	94B::PRIC – Place/Source of price
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	98a (option A or C)::PRIC – Price Quotation Date/Time
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation WG recommends this field to be mandatory. Reconciliation Working Group recommends the date to be close of business by client profile (SLA Bi-Lateral agreement) as well as the following: ISITC-US Best Practice already dictates this tag to be mandatory; however the format option that should be utilized is <u>Option A</u> . ➤ Option A- Reports qualifier PRIC with date.

Tag:	93B::AGGR – Aggregate Balance
SWIFT Tag Presence:	Mandatory (if Sequence B is used).
ISITC-US Best Practice:	ISITC Reconciliation Working group recommends the following for mortgage related securities: <ul style="list-style-type: none"> • SR2007 allows 93B::AGGR to be repeated to allow both codes AMOR and FAMT to be used. • Quantity type ‘AMOR’ to be utilized to reflect the current face amount for factored securities. • Quantity type ‘FAMT’ to be utilized to reflect the original face amount. • Use the number of contracts for derivative securities traded like contracts, use Par for derivative securities not traded like contracts (SWAPs). • STIF should be included as an aggregate balance to assist the Investment Managers balance out STIF. Any Non-Security type transactions will follow the normal process of being included as an aggregate balance. Use of code word ‘FAMT’ is recommended. • Since Unitized Bonds are held in units (not par), the share amount should be reflected in this tag. Additionally, the quantity type code of “UNIT” should be used for these assets. The same would be true in tag 93a of the sub-balance block.

[Section 3.1.5 – Repetitive Optional Subsequence B1b – SUB-BALANCE: Should not be included in the Accounting Version.](#)

[Section 3.1.6 – Subsequence B1 continued ...](#)

Tag:	99A::DAAC – Number Count: Number of day accrued
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	19A::HOLD or 19A::ACRU (Holding Value Amount) or (Accrued Interest Amount)
SWIFT Tag Presence:	Mandatory for an Accounting Statement
ISITC-US Best Practice:	ISITC Reconciliation Working Group Market Practice: HOLD is Mandatory for the Accounting version. This tag is a repetitive tag and HOLD and ACRU should both be populated. This tag should be used to report the ‘value of the total holding’ , Market Value The market value for derivative securities should be Contracts x price x multiplier. The qualifier BOOK (The cost associated with the holding) should be included if it’s available. This is needed for tax liability purposes in some countries.

Tag:	92B::EXCH – Exchange Rate
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation Working Group recommends <ul style="list-style-type: none"> - That the field be mandatory - That for the accounting version the standard convention for reporting exchange rate should be local over base.

Tag:	70E::HOLD – Holding Narrative
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	16S:FIN – End of Sequence B1
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	16S:SUBSAFE – End of Sequence B
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Section 4 – Sequence C layout :

FIELD	QUALIFIER	FIELD NAME
16R	ADDINFO	<i>Start of Additional Information Subsequence</i>
----> (repetitive tag)		
95a	MEOR MERE	Party: Originator of Message and Recipient of Message

----> (repetitive tag)		
19A	HOLP HOLS TOVA	Amount: Total Holdings Value of Page and Total Holdings Value of Statement Total Eligible Collateral Value

16R	ADDINFO	<i>End of Additional Information Subsequence</i>

Section 4.1 – Sequence C ISITC Market Practice:

Tag:	16R:ADDINFO – beginning of repetitive optional sequence C
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	95a (Options P,R or Q) – Party Qualifiers are as follows: MEOR – originator of message MERE – Recipient of message
SWIFT Tag Presence:	Optional
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

Tag:	19A::HOLP or ::HOLS (Total Holdings Value of Page or Total Holdings Value of Statement)
SWIFT Tag Presence:	Optional (if Sequence C is used) SWIFT rule: HOLP & HOLS are optional
ISITC-US Best Practice:	ISITC Reconciliation Working Group recommends that both qualifiers should be used. This tag will report the value of the holdings of each page and the total market value of the statement. If the statement only has 1 page to report holdings, both HOLP and HOLS should be used (both should report the same holding amount). If the statement has more than one page, at the end of each page HOLP must be present and the last page of the statement should report both HOLP and HOLS. Please refer to the appendix section.

Tag:	16R:ADDINFO - end of repetitive optional sequence C
SWIFT Tag Presence:	Mandatory
ISITC-US Best Practice:	ISITC Reconciliation Working Group conforms to SWIFT tag use rule.

APPENDIX

APPENDIX A - Multipages Statement

MT535 Statement of Holdings Multi-pages Statement Clarification

- 1 - Overview
- 2 - Statement number
- 3 - Sender's reference
- 4 - Linking the messages together
- 5 - Total holding of the Page/Statement

1 - Overview

Statement of Holdings number 250, composed of 3 pages, total holding value USD60000.

1 - First Message (Page)	2 - Second Message (Page)	3 - Third and Last Message (Page)
<p>Sequence A General Information 16R :GENL 28E :00001/MORE 13A ::STAT//250 20C ::SEME//123 .../... 16S :GENL</p> <p>Sequence B Financial Instrument 16R :FIN .../... 16S :FIN</p> <p>Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD20000, 16S :ADDINFO</p>	<p>Sequence A General Information 16R :GENL 28E :00002/MORE 13A ::STAT//250 20C ::SEME//456 .../...</p> <p style="text-align: center;">Subsequence A1 Linkages</p> <p>16R :LINK 13A ::LINK//535 20C ::PREV//123 16S :LINK</p> <p>.../... 16S :GENL</p> <p>Sequence B Financial Instrument 16R :FIN .../... 16S :FIN</p> <p>Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD30000, 16S :ADDINFO</p>	<p>Sequence A General Information 16R :GENL 28E :00003/LAST 13A ::STAT//250 20C ::SEME//789 .../...</p> <p style="text-align: center;">Subsequence A1 Linkages</p> <p>16R :LINK 13A ::LINK//535 20C ::PREV//123 16S :LINK</p> <p>.../... 16S :GENL</p> <p>Sequence B Financial Instrument 16R :FIN .../... 16S :FIN</p> <p>Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD10000, 19A ::HOLS//USD60000, 16S :ADDINFO</p>
<p>Note: SR2001</p>		

2 - Statement Number (Field 13A in Sequence A)

Statement of Holdings number 250, composed of 3 pages, total holding value USD60000.

1 - First Message (Page)	2 - Second Message (Page)	3 - Third and Last Message (Page)
Sequence A General Information 16R :GENL 28E :00001/MORE 13A ::STAT//250 20C ::SEMI//123 .../... 16S :GENL	Sequence A General Information 16R :GENL 28E :00002/MORE 13A ::STAT//250 20C ::SEMI//456 .../...	Sequence A General Information 16R :GENL 28E :00003/LAST 13A ::STAT//250 20C ::SEMI//789 .../...
Sequence B Financial Instrument 16R :FIN .../... 16S :FIN	Subsequence A1 Linkages 16R :LINK 13A ::LINK//535 20C ::PREV//123 16S :LINK	Subsequence A1 Linkages 16R :LINK 13A ::LINK//535 20C ::PREV//123 16S :LINK
Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD20000 16S :ADDINFO	.../... 16S :GENL	.../... 16S :GENL
Sequence B Financial Instrument 16R :FIN .../... 16S :FIN	Sequence B Financial Instrument 16R :FIN .../... 16S :FIN	Sequence B Financial Instrument 16R :FIN .../... 16S :FIN
Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD30000, 16S :ADDINFO	Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD10000, 19A ::HOLS//USD60000, 16S :ADDINFO	Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD10000, 19A ::HOLS//USD60000, 16S :ADDINFO

Must be the same across Messages

Note: SR2001

3 - Sender's Reference (Field 20C in Sequence A)

Statement of Holdings number 250, composed of 3 pages, total holding value USD60000.

1 - First Message (Page)	2 - Second Message (Page)	3 - Third and Last Message (Page)
Sequence A General Information 16R :GENL 28E :00001/MORE 13A ::STAT//250 20C ::SEMI//123 .../... 16S :GENL	Sequence A General Information 16R :GENL 28E :00002/MORE 13A ::STAT//250 20C ::SEMI//456 .../...	Sequence A General Information 16R :GENL 28E :00003/LAST 13A ::STAT//250 20C ::SEMI//789 .../...
Sequence B Financial Instrument 16R :FIN .../... 16S :FIN	Subsequence A1 Linkages 16R :LINK 13A ::LINK//535 20C ::PREV//123 16S :LINK	Subsequence A1 Linkages 16R :LINK 13A ::LINK//535 20C ::PREV//123 16S :LINK
Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD20000, 16S :ADDINFO	.../... 16S :GENL	.../... 16S :GENL
Sequence B Financial Instrument 16R :FIN .../... 16S :FIN	Sequence B Financial Instrument 16R :FIN .../... 16S :FIN	Sequence B Financial Instrument 16R :FIN .../... 16S :FIN
Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD30000, 16S :ADDINFO	Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD10000, 19A ::HOLS//USD60000, 16S :ADDINFO	Sequence C Additional Information 16R :ADDINFO .../... 19A ::HOLP//USD10000, 19A ::HOLS//USD60000, 16S :ADDINFO

Must uniquely identify the Message

Note: SR2001

4 - Linking the messages together (Field 20C in Subsequence A1)

Statement of Holdings number 250, composed of 3 pages, total holding value USD60000.

1 - First Message (Page)	2 - Second Message (Page)	3 - Third and Last Message (Page)
Sequence A General Information 16R :GENL 28E :0001/MORE 13A ::STAT//250 20C ::SEME//123 16S :GENL	Sequence A General Information 16R :GENL 28E :0002/MORE 13A ::STAT//250 20C ::SEME//456 16S :GENL	Sequence A General Information 16R :GENL 28E :0003/LAST 13A ::STAT//250 20C ::SEME//789 16S :GENL
Sequence B Financial Instrument 16R :FIN 16S :FIN	Subsequence A1 Linkages 16R :LINK 13A ::LINK//535 20C ::PREV//123 16S :LINK	Subsequence A1 Linkages 16R :LINK 13A ::LINK//535 20C ::PREV//123 16S :LINK
Sequence C Additional Information 16R :ADDINFO 19A ::HOLP//USD20000, 16S :ADDINFO	Sequence B Financial Instrument 16R :FIN 16S :FIN	Sequence B Financial Instrument 16R :FIN 16S :FIN
Sequence C Additional Information 16R :ADDINFO 19A ::HOLP//USD30000, 16S :ADDINFO	Sequence C Additional Information 16R :ADDINFO 19A ::HOLP//USD10000, 19A ::HOLS//USD60000, 16S :ADDINFO	Sequence C Additional Information 16R :ADDINFO 19A ::HOLP//USD10000, 19A ::HOLS//USD60000, 16S :ADDINFO

Note: SR2001

The next messages must be linked to the first one using PREV (Reference of the message previously sent)

5 - Total holding of the Page / Statement (field 19A in Sequence C)

Statement of Holdings number 250, composed of 3 pages, total holding value USD60000.

1 - First Message (Page)	2 - Second Message (Page)	3 - Third and Last Message (Page)
Sequence A General Information 16R :GENL 28E :0001/MORE 13A ::STAT//250 20C ::SEME//123 16S :GENL	Sequence A General Information 16R :GENL 28E :0002/MORE 13A ::STAT//250 20C ::SEME//456 16S :GENL	Sequence A General Information 16R :GENL 28E :0003/LAST 13A ::STAT//250 20C ::SEME//789 16S :GENL
Sequence B Financial Instrument 16R :FIN 16S :FIN	Subsequence A1 Linkages 16R :LINK 13A ::LINK//535 20C ::PREV//123 16S :LINK	Subsequence A1 Linkages 16R :LINK 13A ::LINK//535 20C ::PREV//123 16S :LINK
Sequence C Additional Information 16R :ADDINFO 19A ::HOLP//USD20000, 16S :ADDINFO	Sequence B Financial Instrument 16R :FIN 16S :FIN	Sequence B Financial Instrument 16R :FIN 16S :FIN
Sequence C Additional Information 16R :ADDINFO 19A ::HOLP//USD30000, 16S :ADDINFO	Sequence C Additional Information 16R :ADDINFO 19A ::HOLP//USD10000, 19A ::HOLS//USD60000, 16S :ADDINFO	Sequence C Additional Information 16R :ADDINFO 19A ::HOLP//USD10000, 19A ::HOLS//USD60000, 16S :ADDINFO

Note: SR2001

**HOLP provides the total holding value of the page
 HOLS provides the total holding value of the statement (must be present when ONLY or LAST is used in field 28E)**

APPENDIX B - SUB-SAFEKEEPING ACCOUNT

Consolidated Statement Non-Consolidated Statement

ASSUMPTIONS

Case 1	Consolidated statement	
Generic Account number	ACCTABCGENERIC	
3 Subsafekeeping Accounts	1 ACCT000A 2 ACCT000B 3 ACCT000C	
3 Securities	1 US0000000001 2 US0000000002 3 US0000000003	
Positions (Units)	ACCT000A	
	US0000000001	1000
	US0000000003	3000
	ACCT000B	
	No holdings	
	ACCT000C	
	US0000000002	4000
	US0000000003	6000
Case 2	Non consolidated statement	
Account number	ACCT000X	
2 Securities	1 US0000000001 2 US0000000002	
Positions (Units)	ACCT000X	
	US0000000001	1000
	US0000000002	3000

MT 535 - Case 1 - CONSOLIDATED Statement										
Message	Comments									
<table border="1"> <tr> <td rowspan="5">Sequence A - General Information</td> <td>16R:GENL .../...</td> </tr> <tr> <td>97A::SAFE//ACCTABCGENERIC</td> </tr> <tr> <td>17B::CONS//Y</td> </tr> <tr> <td>17B::ACTI//Y</td> </tr> <tr> <td>16S:GENL</td> </tr> </table>	Sequence A - General Information	16R:GENL .../...	97A::SAFE//ACCTABCGENERIC	17B::CONS//Y	17B::ACTI//Y	16S:GENL	<p>Master account is ACCTABCGENERIC It is a consolidated statement (CONS flag Y) There is activity to be reported (ACTI flag Y)</p>			
Sequence A - General Information		16R:GENL .../...								
		97A::SAFE//ACCTABCGENERIC								
		17B::CONS//Y								
		17B::ACTI//Y								
	16S:GENL									
<table border="1"> <tr> <td rowspan="5">Sequence B - Sub-safeguarding Account - ACCT000A</td> <td>16R:SUBSAFE</td> </tr> <tr> <td>97A::SAFE//ACCT000A</td> </tr> <tr> <td>17B::ACTI//Y</td> </tr> <tr> <td>Sequence B1 - FIN - US000000000001</td> <td>16R:FIN 35B:US0000000001 .../... 93B::AGGR//UNIT/1000, .../... 16S:FIN</td> </tr> <tr> <td>Sequence B1 - FIN - US000000000003</td> <td>16R:FIN 35B:US0000000003 .../... 93B::AGGR//UNIT/3000, .../... 16S:FIN</td> </tr> <tr> <td>16S:SUBSAFE</td> </tr> </table>	Sequence B - Sub-safeguarding Account - ACCT000A	16R:SUBSAFE	97A::SAFE//ACCT000A	17B::ACTI//Y	Sequence B1 - FIN - US000000000001	16R:FIN 35B:US0000000001 .../... 93B::AGGR//UNIT/1000, .../... 16S:FIN	Sequence B1 - FIN - US000000000003	16R:FIN 35B:US0000000003 .../... 93B::AGGR//UNIT/3000, .../... 16S:FIN	16S:SUBSAFE	<p>First occurrence of sequence B - First account (ACCT000A)</p> <p>There is activity to be reported on this account First occurrence of sub-sequence B1 (first security held by account ACCT000A)</p> <p>Second occurrence of sub-sequence B1 (second security held by account ACCT000A)</p>
Sequence B - Sub-safeguarding Account - ACCT000A		16R:SUBSAFE								
		97A::SAFE//ACCT000A								
		17B::ACTI//Y								
		Sequence B1 - FIN - US000000000001	16R:FIN 35B:US0000000001 .../... 93B::AGGR//UNIT/1000, .../... 16S:FIN							
	Sequence B1 - FIN - US000000000003	16R:FIN 35B:US0000000003 .../... 93B::AGGR//UNIT/3000, .../... 16S:FIN								
16S:SUBSAFE										
<table border="1"> <tr> <td rowspan="4">Sequence B - Sub-safeguarding Account - ACCT000B</td> <td>16R:SUBSAFE</td> </tr> <tr> <td>97A::SAFE//ACCT000B</td> </tr> <tr> <td>17B::ACTI//N</td> </tr> <tr> <td>16S:SUBSAFE</td> </tr> </table>	Sequence B - Sub-safeguarding Account - ACCT000B	16R:SUBSAFE	97A::SAFE//ACCT000B	17B::ACTI//N	16S:SUBSAFE	<p>Second occurrence of sequence B - Second account (ACCT000B)</p> <p>There is no activity to be reported on this account Therefore no occurrence of sub-sequence B1</p>				
Sequence B - Sub-safeguarding Account - ACCT000B		16R:SUBSAFE								
		97A::SAFE//ACCT000B								
		17B::ACTI//N								
	16S:SUBSAFE									
<table border="1"> <tr> <td rowspan="5">Sequence B - Sub-safeguarding Account - ACCT000C</td> <td>16R:SUBSAFE</td> </tr> <tr> <td>97A::SAFE//ACCT000C</td> </tr> <tr> <td>17B::ACTI//Y</td> </tr> <tr> <td>Sequence B1 - FIN - US000000000002</td> <td>16R:FIN 35B:US0000000002 .../... 93B::AGGR//UNIT/4000, .../... 16S:FIN</td> </tr> <tr> <td>Sequence B1 - FIN - US000000000003</td> <td>16R:FIN 35B:US0000000003 .../... 93B::AGGR//UNIT/6000, .../... 16S:FIN</td> </tr> <tr> <td>16S:SUBSAFE</td> </tr> </table>	Sequence B - Sub-safeguarding Account - ACCT000C	16R:SUBSAFE	97A::SAFE//ACCT000C	17B::ACTI//Y	Sequence B1 - FIN - US000000000002	16R:FIN 35B:US0000000002 .../... 93B::AGGR//UNIT/4000, .../... 16S:FIN	Sequence B1 - FIN - US000000000003	16R:FIN 35B:US0000000003 .../... 93B::AGGR//UNIT/6000, .../... 16S:FIN	16S:SUBSAFE	<p>Third occurrence of sequence B - Third account (ACCT000C)</p> <p>There is activity to be reported on this account First occurrence of sub-sequence B1 (first security held by account ACCT000C)</p> <p>Second occurrence of sub-sequence B1 (second security held by account ACCT000C)</p>
Sequence B - Sub-safeguarding Account - ACCT000C		16R:SUBSAFE								
		97A::SAFE//ACCT000C								
		17B::ACTI//Y								
		Sequence B1 - FIN - US000000000002	16R:FIN 35B:US0000000002 .../... 93B::AGGR//UNIT/4000, .../... 16S:FIN							
	Sequence B1 - FIN - US000000000003	16R:FIN 35B:US0000000003 .../... 93B::AGGR//UNIT/6000, .../... 16S:FIN								
16S:SUBSAFE										

MT 535 - Case 2 - NON CONSOLIDATED Statement														
	Message	Comments												
Sequence A - General Information	16R:GENL .../... 97A::SAFE//ACCT000X 17B::CONS//N 17B::ACTI//Y 16S:GENL	Account is ACCT000X It is NOT a consolidated statement (CONS flag N) There is activity to be reported (ACTI flag Y)												
Sequence B - Sub-safeguarding Account - ACCT000X	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">16R:SUBSAFE</td> </tr> <tr> <td colspan="2">97A::SAFE//ACCT000A</td> </tr> <tr> <td colspan="2">17B::ACTI//Y</td> </tr> <tr> <td style="background-color: #e0f0ff; text-align: center;">Sequence B1 - FIN - US000000000001</td> <td> 16R:FIN 35B:US0000000001 .../... 93B::AGGR//UNIT/1000, .../... 16S:FIN </td> </tr> <tr> <td style="background-color: #e0f0ff; text-align: center;">Sequence B1 - FIN - US000000000003</td> <td> 16R:FIN 35B:US0000000002 .../... 93B::AGGR//UNIT/3000, .../... 16S:FIN </td> </tr> <tr> <td colspan="2">16S:SUBSAFE</td> </tr> </table>	16R:SUBSAFE		97A::SAFE//ACCT000A		17B::ACTI//Y		Sequence B1 - FIN - US000000000001	16R:FIN 35B:US0000000001 .../... 93B::AGGR//UNIT/1000, .../... 16S:FIN	Sequence B1 - FIN - US000000000003	16R:FIN 35B:US0000000002 .../... 93B::AGGR//UNIT/3000, .../... 16S:FIN	16S:SUBSAFE		ONLY occurrence of sequence B - ONLY 1 account (ACCT000X) There is no need to mention the account anymore (see sequence B) the field becomes optional There is activity to be reported on this account First occurrence of sub-sequence B1 (first security held by account ACCT000X) Second occurrence of sub-sequence B1 (second security held by account ACCT000X)
16R:SUBSAFE														
97A::SAFE//ACCT000A														
17B::ACTI//Y														
Sequence B1 - FIN - US000000000001	16R:FIN 35B:US0000000001 .../... 93B::AGGR//UNIT/1000, .../... 16S:FIN													
Sequence B1 - FIN - US000000000003	16R:FIN 35B:US0000000002 .../... 93B::AGGR//UNIT/3000, .../... 16S:FIN													
16S:SUBSAFE														
Sequence C - Additional Information	16R:ADDINFO .../... 16S:ADDINFO													

APPENDIX C – ASSET TYPE MATRIX

SECURITY TYPES	INCLUDE MT535 ACCTG (Y/N)	INCLUDE MT535 CUSTODY (Y/N)	COMMENT
Bankers Acceptance	Y	Y	
Certificates of Deposit	Y	Y	
Commercial Paper	Y	Y	
Collateralized Loan Obligation	Y	Y	
CMO – Collateralized Mortgage Obligation (includes sinking funds)	Y	Y	
Commodities	Y	N	
Common Stock	Y	Y	
Corporate Registered Bonds	Y	Y	
Corporate Private Placements	Y	Y	
Derivatives (Futures, Options, Swaps)	Y	N	
Discount Notes	Y	Y	
FHA – Federal Housing Authority	Y	Y	
FHLMC – Federal Home Loan	Y	Y	
FNMA – Federal National Mortgage Association	Y	Y	
FX Forwards	N	N	
Spot FX	N	N	
GNMA – Government National Mortgage Association	Y	Y	
Miscellaneous Pass-Thru	Y	Y	
Mortgage IOETTE	Y	Y	
Municipal Bond	Y	Y	
Mortgage Private Placement	Y	Y	
Mortgage Principal Only	Y	Y	
Mortgage Interest Only	Y	Y	

SECURITY TYPES	INCLUDE MT535 ACCTG (Y/N)	INCLUDE MT535 CUSTODY (Y/N)	COMMENT
Mutual Fund Holdings	Y	Y	To be included in Custody version of MT535 only if a market CUSIP/Identifier is available.
Preferred Stock	Y	Y	
Repurchase Agreements (Repo's) and Reverse Repo's	Y	N	Repo Contract will be reflected in Accounting version of the MT535.
Rights	Y	Y	
Short Term Investment Funds	Y	Y	
Strips	Y	Y	
Student Loan	Y	Y	

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Time Deposit	Y	Y	
Treasury Inflation Protected Security	Y	Y	
Treasury Bills	Y	Y	
Treasuries Agency Debenture	Y	Y	
TNBD – Treasury Note Bond	Y	Y	
Warrants	Y	Y	
Zoo:	Y	Y	
➤ CATS			
➤ TIGERS			
➤ LIONS			

- *Collateral has been removed from this matrix as it is not a true security type and should not be reflected on the MT535 as such.*
- *FX Spot and Forwards will not be included in the MT535's, but will comprise part of our ongoing NAV discussions.*

APPENDIX D – Short Sale Examples

Scenario 1:

Short position less than the long position

300 Shares of ABC Company - Long (Asset)
100 Shares of ABC Company - Short (Liability)

:16R:FIN
:35B:/US/123456789
ABC Company
:16R:FIA
:12A::CLAS/ISIT/CS
:16S:FIA
:90B::MRKT//ACTU/USD35,
:98A::PRIC//20051130
:93B::AGGR//UNIT/200,
:19A::HOLD//USD7000,
:19A::ACRU//USD60,
:19A::BOOK//USD2193,45
:92B::EXCH//USD/USD/0,
:16S:FIN
:16S:SUBSAFE
:16R:ADDINFO
:19A::HOLP//USD7000,
:19A::HOLS//USD7000,
:16S:ADDINFO
:16S:SUBSAFE

Scenario 2:

Short position equal to the long position

300 Shares of ABC Company - Long (Asset)
300 Shares of ABC Company - Short (Liability)

:16R:GENL
:28E:00001/ONLY
:13A::STAT//100
:20C::SEME//B213I28200189001
:23G:NEWM
:98A::PREP//20051201
:98A::STAT//20051130
:22F::SFRE//DAIL
:22F::CODE//COMP
:22F::STTY//ACCT
:22F::STBA//TRAD
:97A::SAFE//4673847
:17B::ACTI//N
:17B::AUDT//N
:17B::CONS//N
:16S:GENL

Scenario 3:

Short position greater than the long position

100 Shares of ABC Company - Long (Asset)
300 Shares of ABC Company - Short (Liability)

:16R:FIA
:12A::CLAS/ISIT/CS
:16S:FIA
:90B::MRKT//ACTU/USD35,
:98A::PRIC//20050908
:93B::AGGR//UNIT/N200,
:19A::HOLD//USDN7000,
:19A::ACRU//USDN60,
:19A::BOOK//USDN2193,45
:92B::EXCH//USD/USD/0,
:16S:FIN
:16S:SUBSAFE
:16R:ADDINFO
:19A::HOLP//USDN7000,
:19A::HOLS//USDN7000,
:16S:ADDINFO
:16S:SUBSAFE