



October 5, 2016

To the Chief Executive Officer of the Holding Company:

Enclosed is information for completing the following reports as of September 30, 2016. The forms and instructions are available on our www.frbsecurities.org/centralbank/reportingcentral/index.html website.

Holding companies (HCs) with consolidated total assets of \$1 billion or more, and smaller HCs that have elected to file, are required to submit:

- the Bank Holding Company Report of Insured Depository Institutions' Section 23A Transactions with Affiliates (**FR Y-8**).
- the Consolidated Financial Statements for Holding Companies (**FR Y-9C**);
- the Parent Company Only Financial Statements for Large Holding Companies (**FR Y-9LP**);

HCs with domestic nonbank subsidiaries that meet the quarterly reporting thresholds:

- the Financial Statements of U.S. Nonbank Subsidiaries of U.S. Holding Companies (**FR Y-11**);

HCs with foreign nonbank subsidiaries that meet the quarterly reporting thresholds:

- the Financial Statements of Foreign Nonbank Subsidiaries of U.S. Banking Organizations (**FR 2314**);

HCs with equity investments in nonfinancial companies:

- the Consolidated Holding Company Report of Equity Investments in Nonfinancial Companies (**FR Y-12**).

Supplemental Materials

Supplemental instructions concerning current accounting and reporting issues affecting the FR Y-9C series of reports are provided in Attachment 1.

Summary of Form and Instruction Changes

Attachment 2 includes updates to report forms and instructions for the September 30, 2016, report date.

On June 1, 2016, the Federal Reserve Board approved the proposal to require U.S. intermediate holding companies (IHCs) of foreign banking organizations (FBOs) to file certain reports under the Federal Reserve's Regulation YY.¹ Section 165 of the Dodd-Frank Act directs the Federal Reserve to establish enhanced prudential standards for bank holding companies (BHCs) and FBOs with total consolidated assets of \$50 billion or more. As applicable, an IHC must begin filing certain regulatory reports beginning with the reporting period ending on September 30, 2016, and other reports beginning with the reporting period ending on December 31, 2016. Hence, IHCs are required to file the FR Y-9C,

¹ 81 FR 35016 (June 1, 2016).

FR Y-9LP, FR Y-11, and the FR Y-12 beginning with the September 30, 2016, as of date and December 31, 2016, for the Abbreviated Financial Statements of U.S. Nonbank Subsidiaries of U.S. Holding Companies (FR Y-11S) and the Annual Report of Merchant Banking Investments Held for an Extended Period (FR Y-12A). The FR Y-9C, FR Y-9LP, FR Y-11 and FR Y-12 reporting forms for September 30, 2016, were updated to add the legal citation for U.S Intermediate Holding Companies (Regulation YY) and the instructions for these reports were updated to add U.S Intermediate Holding companies to the “who must report” section.

On September 8, 2016, the Federal Reserve published a *final* notice in the *Federal Register*² for the FR Y-9C revisions originally proposed on December 2, 2015.³

Effective September 30, 2016, the FR Y-9C report form and instructions have been modified to:

- (1) Eliminate items on Schedule HC-C, Memorandum items 1(f)(2), 1(f)(5), and 1(f)(6) on troubled debt restructurings in certain loan categories that are in compliance with their modified terms;
- (2) Eliminate items on Schedule HC-N, Memorandum items 1(f)(2), 1(f)(5), and 1(f)(6) on troubled debt restructurings in certain loan categories that are 30 days or more past due or on nonaccrual;
- (3) Eliminate items on Schedule HC-M, items 6(a)(5)(a) through (d) on loans in certain loan categories that are covered by FDIC loss-sharing agreements;
- (4) Eliminate items on Schedule HC-N, items 12(e)(1) through (4) on loans in certain loan categories that are covered by FDIC loss-sharing agreements and are 30 days or more past due or on nonaccrual;
- (5) Eliminate existing item 18(b) from Schedule HC-R, Part II which is no longer needed;
- (6) Raise from \$25,000 to \$100,000 the dollar portion of the threshold for itemizing and describing components of:
 - a. Schedule HI, memo item 6, “Other noninterest income;”
 - b. Schedule HI, memo item 7, “Other noninterest expense;”
 - c. Schedule HC-Q, Memorandum item 1, “All other assets;”
 - d. Schedule HC-Q, Memorandum item 2, “All other liabilities.”
- (7) Raise from \$25,000 to \$1,000,000 the dollar portion of the threshold for itemizing and describing components of “Other trading assets” and “Other trading liabilities” in Schedule HC-D, Memorandum items 9(b) and 10;
- (8) Add a \$10,000,000 threshold on Schedule HC-I, Part I line item 1 and HC-I, Part II line item 1 and
- (9) Remove report form captions, instructional guidance and glossary information to eliminate the concept of extraordinary items consistent with ASU No. 2015-01, “Simplifying Income Statement Presentation by Eliminating the Concept of Extraordinary Items.

Effective March 31, 2017, the FR Y-9C report form and instructions will be updated to:

- (1) Eliminate Schedule HI, Memorandum items 17(a) and 17(b), on other-than-temporary impairments;⁴
- (2) Update the instructions on HI 5(k) to clarify reporting of Net Gains (Losses) on Sales of, and Other-Than-Temporary Impairments on, Equity Securities That Do Not Have Readily Determinable Fair Values and update the report form caption to remove the parenthetical “(excluding securities)” and add in its place clarifying language in a footnote;

² 81 FR 62129 (September 8, 2016)

³ 80 FR 75457 (December 2, 2015).

⁴ Institutions would continue to complete Schedule HI, Memorandum item 17(c), on net impairment losses recognized in earnings.

- (3) Increase the time deposit size threshold from \$100,000 to \$250,000 in Schedules HC-E and HI;
- (4) Move the Memorandum items in Schedule HC-C, on the fair value and unpaid principal balance of fair value option loans to Schedule HC-Q;

In light of the comments received, the Federal Reserve has decided not to implement the proposed instructional revisions related to the reporting treatment for *Securities for Which a Fair Value Option is Elected* and *Home Equity Lines of Credit that Convert from Revolving to Non Revolving Status*. The existing instructions for these items will remain in effect.

Other report form and instructional changes to the FR Y-9C that are *not* related to the above proposals pertain to the Supplemental Leverage Ratio (SLR). Effective September 30, 2016 advanced approaches institutions are required to start reporting the SLR on Schedule HC-R Part I item 45. The FR Y-9C report form and instructions were updated to direct advanced approaches institutions to report the SLR that is reported on the FFIEC 101 report, Schedule A, Table 2, item 2.22 in item 45. Prior to September 30, 2016, the reporting of the SLR had been deferred.

Note: The implementation date for the new confidentiality check box procedures has not been determined.

Edit Changes

A summary listing of changes to the FR Y-9C and FR Y-9LP data edits are provided in Attachment 3.

Electronic Reporting

The Federal Reserve System has replaced the Internet Electronic Submission (IESUB) application with Reporting Central (RC). All respondents are required to perform validation checks as part of the electronic submission process. Guidelines for resolving edits and an FAQ document are at www.frbservices.org/centralbank/reportingcentral/index.html.

FR Y-8: All HCs are required to submit the FR Y-8 reports electronically via RC. The FR Y-8 report data can be entered directly into RC.

FR Y-9C and FR Y-9LP: All HCs are required to submit the FR Y-9 reports electronically. HCs may enter the data directly into RC, develop the appropriate software for electronic file transfer submission, or contract with a software vendor that can provide the required software and services.

The RC data collection system will perform validity edits that must be resolved before the data can be accepted. However, explanations for quality edits for the FR Y-9 reports will no longer be accepted at the time of data submission. Instead, we will contact you to discuss data variances and quality issues. Additional information about RC, including an online resource center, is available at www.frbservices.org/centralbank/reportingcentral/index.html.

FRY11, FR2314, and FR Y-12: HCs may submit the FR Y-11, FR 2314, and FR Y-12 reports electronically or in paper. These reports can be entered directly into RC or submitted using the File Transfer option with either internally developed or vendor software. For institutions that do not choose to file the FR Y-11, FR2314, and/or FR Y-12 reports electronically, the Federal Reserve will continue to accept paper copy submissions.

HCs must maintain in their files a signed and attested printout of the data submitted. To fulfill this signature and attestation requirement, attach a signed copy of the cover page of each report form to the printout placed in your organization's files.

Additional information about [RC](#), including an online resource center, is available. This site also includes a list of vendors, further information about electronic submission, guidelines for resolving edits, and frequently asked questions.

An End User Authorization Contact at your organization must initiate changes to the roster of individuals authorized to submit reports electronically through RC. Please reach out to our Customer Contact Center at (888) 333-7010 for assistance with tokens and credentialing. Also, be sure to complete and send RC-1 forms to us at mpls.statistics@mpls.frb.org to process changes to the individuals who are responsible for submitting reports through RC.

Reporting Deadlines

Reports are due to the Federal Reserve Bank by the following dates. Extensions of time will not be granted. Not all reports are applicable to all HCs.

Monday, October 31	-	FR Y-8 "Bank Holding Company Report of Insured Depository Institutions' Section 23A Transactions with Affiliates"
Wednesday November 9	-	FR Y-9C "Consolidated Financial Statements for Holding Companies"
Monday November 14	-	FR Y-9LP "Parent Company Only Financial Statements for Large Holding Companies"
Monday November 14	-	FR Y-12 "Consolidated Holding Company Report of Equity Investments in Nonfinancial Companies"
Tuesday November 29	-	FR Y-11 "Financial Statements of U.S. Nonbank Subsidiaries of U.S. Holding Companies"
Tuesday November 29	-	FR 2314 "Financial Statements of Foreign Nonbank Subsidiaries of U.S. Banking Organizations"

As always, if you complete the preparation, editing, and review of your reports before the submission deadlines, please file them immediately rather than waiting. Early submission provides additional time for your institution to become accustomed with the electronic submission process, and it aids the Reserve Bank in the review and analysis of the reports. If you later find that certain current-period information needs to be revised, please make the appropriate changes to your report and promptly submit the revised data.

Publication of Data

The Federal Reserve publishes FR Y-9 report submissions on a flow basis generally within 2 days following receipt (see www.ffiec.gov/nicpubweb/nicweb/nichome.aspx). Updates are run frequently to capture any revisions.

If you wish to request confidentiality, you will need to submit the request in writing to mpls.statistics@mpls.frb.org and to your reports analyst. You must submit the confidentiality request

before you submit the FR Y-9 reports. For more information on confidentiality requests, please see the specific report General Instructions.

Current- and Prior-Period Revisions

Any revisions to these reports must be made in the same method as the originally filed reports.

E-Mail Subscription Service

Ninth District HCs receive e-mail notifications of the quarterly reporting requirements. To make changes to the e-mail addresses or account contact information for your organization, e-mail us at mpls.statistics@mpls.frb.org, and we will make updates. The addresses and contacts you provide will be used solely for business purposes by this Reserve Bank.

Institutions may also subscribe to the [Federal Reserve Board e-mail notification service](#) to receive alerts regarding report form and instruction updates. These updates include changes related to proposed new and existing data collections and final reporting forms and instructions.

This letter and attachments are available at www.minneapolisfed.org/banking-for-banks/statistical-and-structure-reports/supervisory-reports. This website also includes information about what we do with your data and links to other useful sites. Please contact a Statistical and Structure Reporting analyst at (612) 204-6445 with questions about the contents of this letter. If you are calling from outside the Minneapolis/St. Paul metropolitan area, you may use our toll-free number, (888) 887-0926. You may also contact us by sending a message to mpls.statistics@mpls.frb.org.

Sincerely,

/s/

Rebecca S. Helfenstein
Manager
Statistical and Structure Reporting

Enclosures

Attachment 1

Attachment 2

Attachment 3

Record of Changes – FR Y-9C

Record of Changes – FR Y-9LP

ATTACHMENT 1 Supplemental Instructions

Reporting Exposures Hedged with Cleared Eligible Credit Derivatives in Schedule HC-R

HCs are able to obtain full or partial protection for (i.e., “hedge”) on-balance sheet assets or off-balance sheet items using credit derivatives that are cleared through a central counterparty (CCP) or a qualified central counterparty (QCCP). In some cases, a cleared credit derivative used for this purpose meets the definition of an eligible credit derivative in section .2 of the regulatory capital rules. In these cases, under section .36 of the regulatory capital rules, a HC that is a clearing member HC or a clearing member client HC may recognize the credit risk mitigation benefits of the eligible credit derivative. More specifically, the risk weight of the underlying exposure (e.g., 20 percent, 50 percent, and 100 percent) may be replaced with the risk weight of the protection provider on the cleared credit derivative if the derivative is an eligible credit derivative, is cleared through a CCP or a QCCP, and meets the applicable requirements under sections .35 and .36 of the regulatory capital rules. The risk weight for an eligible credit derivative cleared through a QCCP is 2 percent or 4 percent, based on conditions set forth in the rules. In addition, the coverage amount provided by an eligible credit derivative must be adjusted downward under certain conditions as described in section .36 of the regulatory capital rules.

However, on Schedule HC-R, Part II, the 2 percent and 4 percent risk-weight columns are shaded for most on-and off balance sheet items. Therefore, the protected exposure amounts and credit equivalent amounts cannot be reported in these risk-weight categories. If a clearing member HC or clearing member client HC has obtained full or partial protection for an on-balance sheet asset or off-balance sheet item using a cleared eligible credit derivative cleared through a QCCP, the HC may, but is not required, to recognize the benefits of this eligible credit derivative in determining the risk-weighted asset amount for the hedged exposure in Schedule HC-R, Part II. As a practical expedient for an on-balance sheet asset or an off-balance sheet item, the reporting HC should first multiply the exposure amount or the credit equivalent amount covered by the eligible credit derivative by the risk weight applicable to the cleared eligible credit derivative (i.e., 2 percent or 4 percent, as appropriate under the regulatory capital rules) and report the product in Column I, the 100 percent risk-weight category. Second, the difference between the covered exposure amount and the product reported in Column I should be reported in Column C, the zero percent risk-weight category. Any amount of the exposure that is not covered by the eligible credit derivative should be reported in the column corresponding to the risk weight of the underlying exposure. For example, for an asset with a \$200 exposure amount fully covered by an eligible credit derivative cleared through a QCCP that qualifies for a 2 percent risk weight, the HC would report \$4 in Column I–100% risk weight and \$196 in Column C–0% risk weight.

The regulatory capital rules may be found at [12 CFR Part 217](#) for HCs.

Classification and Measurement of Financial Instruments: Fair Value Option Liabilities

On January 5, 2016, the Financial Accounting Standards Board (FASB) completed its Classification and Measurement of Financial Instruments project by issuing Accounting Standards Update (ASU) No. 2016-01, “Recognition and Measurement of Financial Assets and Financial Liabilities.

This ASU makes targeted improvements to U.S. generally accepted accounting principles (GAAP). It includes requiring a HC to present separately in other comprehensive income (OCI) the portion of the total change in the fair value of a liability resulting from a change in the instrument-specific credit risk (own credit risk) when the institution has elected to measure the liability at fair value in accordance with the fair value option for financial instruments. Prior to the new ASU, U.S. GAAP required institutions to report the entire change in fair value of such an instrument in earnings. The effect

of a change in an entity's own credit risk for other financial liabilities measured at fair value, including derivatives, will continue to be reported in net income.

The change due to own credit risk, as described above, is the difference between the total change in fair value and the amount resulting from a change in a base market rate (e.g., a risk-free interest rate). An institution may use another method that it believes results in a faithful measurement of the fair value change attributable to instrument-specific credit risk. However, it will have to apply the method consistently to each financial liability from period to period.

For public business entities, as defined under U.S. GAAP, the ASU is effective for fiscal years beginning after December 15, 2017, including interim periods within those fiscal years. For all other HCs, the ASU is effective for fiscal years beginning after December 15, 2018, and interim periods within fiscal years beginning after December 15, 2019. Early application of the ASU is permitted for all HCs that are not public business entities as of the fiscal years beginning after December 15, 2017, including interim periods within those fiscal years. Additionally, early application of the provisions regarding the presentation in OCI of changes due to own credit risk, as described above, is permitted for all HCs for financial statements of fiscal years or interim periods that have not yet been issued or made available for issuance, and in the same period for FR Y-9C Report purposes.

When a HC with a calendar year fiscal year adopts ASU 2016-01, the accumulated gains and losses as of the beginning of the fiscal year due to changes in the instrument-specific credit risk of fair value option liabilities, net of tax effect, are reclassified from Schedule HC, item 26(a), "Retained earnings," to Schedule HC, item 26(b), "Accumulated other comprehensive income" (AOCI). If HC with a calendar year fiscal year chooses to early apply the ASU's provisions for fair value option liabilities in an interim period after the first interim period of its fiscal year, any unrealized gains and losses due to changes in own credit risk and the related tax effects recognized in the Call FR Y-9C Report income statement during the interim period(s) before the interim period of adoption should be reclassified from Schedule RI, item 5(l), "Other noninterest income," and Schedule HI, item 9, "Applicable income taxes," to Schedule HI-A, item 12, "Other comprehensive income," with a corresponding reclassification from Schedule HC, item 26(a) to Schedule HC, item 26(b).

Additionally, for purposes of reporting on Schedule HC-R, Part I, institutions should report in item 10(a), "Less: Unrealized net gain (loss) related to changes in the fair value of liabilities that are due to changes in own credit risk," the amount included in AOCI attributable to changes in the fair value of fair value option liabilities that are due to changes in the institution's own credit risk. Institutions should note that this AOCI amount is included in the amount reported in Schedule HC-R, Part I, item 3, "Accumulated other comprehensive income (AOCI)."

For additional information, institutions should refer to ASU 2016-01, which is available at www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498

Accounting for Measurement-Period Adjustments Related to a Business Combination

In September 2015, FASB issued Accounting Standards Update ASU No. 2015-16, "Simplifying the Accounting for Measurement-Period Adjustments." Under Accounting Standards Codification Topic 805, Business Combinations (formerly FASB Statement No. 141(R), "Business Combinations"), if the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the acquirer reports provisional amounts in its financial statements for the items for which the accounting is incomplete. During the measurement period, the acquirer is required to adjust the provisional amounts recognized at the acquisition date, with a corresponding adjustment to goodwill, to reflect new information obtained about facts and circumstances that existed as of the acquisition date that,

if known, would have affected the measurement of the amounts recognized as of that date. At present under Topic 805, an acquirer is required to retrospectively adjust the provisional amounts recognized at the acquisition date to reflect the new information. To simplify the accounting for the adjustments made to provisional amounts, ASU 2015-16 eliminates the requirement to retrospectively account for the adjustments. Accordingly, the ASU amends Topic 805 to require an acquirer to recognize adjustments to provisional amounts that are identified during the measurement period in the reporting period in which adjustment amounts are determined. Under the ASU, the acquirer also must recognize in the financial statements for the same reporting period the effect on earnings, if any, resulting from the adjustments to the provisional amounts as if the accounting for the business combination had been completed as of the acquisition date.

In general, the measurement period in a business combination is the period after the acquisition date during which the acquirer may adjust provisional amounts reported for identifiable assets acquired, liabilities assumed, and consideration transferred for the acquiree for which the initial accounting for the business combination is incomplete at the end of the reporting period in which the combination occurs. Topic 805 provides additional guidance on the measurement period, which shall not exceed one year from the acquisition date, and adjustments to provisional amounts during this period.

For institutions that are public business entities, as defined under U.S. GAAP, ASU 2015-16 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2015. For institutions that are not public business entities (i.e., that are private companies), the ASU is effective for fiscal years beginning after December 15, 2016, and interim periods within fiscal years beginning after December 15, 2017. The ASU's amendments to Topic 805 should be applied prospectively to adjustments to provisional amounts that occur after the effective date of the ASU. Thus, HCs with a calendar year fiscal year that are public business entities must apply the ASU to any adjustments to provisional amounts that occur after January 1, 2016, beginning with their FR Y-9C report for March 31, 2016. HCs with a calendar year fiscal year that are private companies must apply the ASU to any FR Y-9C Reports for December 31, 2017. Early application of ASU 2015-16 is permitted in FR Y-9C reports that have not been submitted.

For additional information, institutions should refer to ASU 2015-16, which is available at www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498

Debt Issuance Cost

In April 2015 FASB issued ASU No. 2015-03, "Simplifying the Presentation of Debt Issuance Costs." This ASU requires debt issuance costs to be recognized as a direct deduction from the face amount of the related debt liability, similar to debt discounts. The ASU is limited to the presentation of debt issuance costs; therefore, the recognition and measurement guidance for such costs is unaffected. At present, Accounting Standards Codification (ASC) Subtopic 835-30, Interest – Imputation of Interest, requires debt issuance costs to be reported on the balance sheet as an asset (i.e., a deferred charge). As a result, for FRY-9C purposes, the costs of issuing debt have been reported, net of accumulated amortization, in Schedule HC-F, item 6, "All other assets," and Schedule HC, item 11, "Other assets."

For HCs that are public business entities, as defined under U.S. GAAP, ASU 2015-03 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2015. For example, HCs with a calendar year fiscal year that are public business entities were required to apply the ASU in their FR Y-9C beginning March 31, 2016. For HCs that are not public business entities (i.e., that are private companies), the ASU is effective for fiscal years beginning after December 15, 2015, and interim periods within fiscal years beginning after December 15, 2016. Thus, HCs with a calendar year

fiscal year that are private companies must apply the ASU in their December 31, 2016, and subsequent quarterly FR Y-9C reports. Early adoption of the guidance in ASU 2015-03 is permitted.

After a HC adopts ASU 2015-03, any transaction in which debt issuance costs were incurred and classified as deferred charges in “Other assets” before the adoption of the ASU should be reported as a direct deduction from the carrying amount of the related debt liability and included in the appropriate balance sheet category of liabilities in FR Y-9C Schedule HC, e.g., item 16, “Other borrowed money,” or item 19.a, “Subordinated notes and debentures.” However, the guidance in ASU 2015-03 does not address the presentation or subsequent measurement of debt issuance costs related to line-of-credit arrangements. Accordingly, the Federal Reserve would not object to an institution deferring and presenting debt issuance costs as an “Other asset” and subsequently amortizing the deferred debt issuance costs ratably over the term of the line-of-credit arrangement, regardless of whether there are any outstanding borrowings on the line-of-credit arrangement.

For additional information, institutions should refer to ASU 2015-03, which is available at www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498

Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share

In May 2015, the FASB issued ASU No. 2015-07, “Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent).” This ASU removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value (NAV) per share (or its equivalent) practical expedient described in ASC Topic 820, Fair Value Measurement (formerly FASB Statement No. 157, “Fair Value Measurements”). It also removes the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the NAV per share practical expedient, regardless of whether the expedient has been applied. Rather, the ASU limits those disclosures to investments for which the entity has elected to measure fair value using the NAV per share practical expedient to help users of its financial statements understand the nature and risks of the investments and whether the investments, if sold, are probable of being sold at amounts different from their NAV per share (or its equivalent). In addition, although the investments are not categorized within the fair value hierarchy, the ASU requires a reporting entity to disclose the amount of investments for which fair value is measured using the NAV per share practical expedient to permit reconciliation of the fair value of investments included in the fair value hierarchy to the line items presented in the statement of financial position.

ASC Topic 820 currently permits a reporting entity, as a practical expedient, to measure the fair value of certain investments in investment companies and real estate funds using the NAV per share of the investment. In contrast to other investments within the fair value hierarchy, which are categorized on the basis of the observability of the significant inputs in the fair value measurement, investments valued using the NAV per share practical expedient currently are categorized on the basis of whether the investment is redeemable with the investee at NAV on the measurement date, never redeemable with the investee at NAV, or redeemable with the investee at NAV at a future date.

The criteria for categorizing investments in the fair value hierarchy that are measured using the NAV per share practical expedient do not consider the observability of inputs and are therefore inconsistent with the overarching intent of the fair value hierarchy. By removing the requirement to include investments measured using the NAV per share practical expedient within the fair value hierarchy, ASU 2015-07 ensures that all investments within the hierarchy are categorized using a consistent approach. Investments that calculate NAV per share, but for which the practical expedient is not applied, must continue to be included in the fair value hierarchy.

For FR Y-9C purposes, the issuance of ASU 2015-07 means that an institution that has adopted the ASU and elects to measure the fair value of an investment that meets criteria specified in Topic 820 using the NAV per share practical expedient should continue to report the investment's fair value in the appropriate asset item in column A of Schedule HC-Q, Assets and Liabilities Measured at Fair Value on a Recurring Basis. However, the institution should exclude the investment from the Level 1, 2, and 3 disclosures in in columns C, D, and E of Schedule HC-Q and it should instead report the fair value measured using the NAV per share practical expedient in column B along with the netting adjustments currently reported in column B. In contrast, if the HC does not elect to measure an investment that meets criteria specified in Topic 820 using the NAV practical expedient, it must disclose in column C, D, or E of Schedule HC-Q, as appropriate, the level within the fair value hierarchy within which its fair value measurement in its entirety falls based on the lowest level input that is significant to the fair value measurement in its entirety.

ASU 2015-07 is effective for HCs that are public business entities, as defined under U.S. GAAP for fiscal years beginning after December 15, 2015, and interim periods within those fiscal years. For example, institutions with a calendar year fiscal year that are public business entities were required to apply the ASU in their FR Y-9C reports beginning March 31, 2016. For HCs that are not public business entities (i.e., that are private companies), the ASU is effective for fiscal years beginning after December 15, 2016, and interim periods within those fiscal years. Accordingly, HCs with a calendar year fiscal year that are private companies must apply the ASU in their FR Y-9C reports beginning March 31, 2017. Earlier application is permitted. If a HC chooses to early adopt ASU 2015-07 for financial reporting purposes, the HC may implement the provisions of the ASU in the manner described above in its FR Y-9C report for the same quarter-end report date. However, prior FR Y-9C reports should not be amended.

For additional information, institutions should refer to ASU 2015-07, which is available at www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498

Extraordinary Items

In January 2015, the FASB issued ASU No. 2015-01, "Simplifying Income Statement Presentation by Eliminating the Concept of Extraordinary Items." This ASU eliminates from U.S. GAAP the concept of extraordinary items. Until the effective date of ASU-01, ASC Subtopic 225-20, Income Statement – Extraordinary and Unusual Items (formerly Accounting Principles Board Opinion No. 30, "Reporting the Results of Operations"), requires an entity to separately classify, present, and disclose extraordinary events and transactions. An event or transaction is presumed to be an ordinary and usual activity of the reporting entity unless evidence clearly supports its classification as an extraordinary item. For HC purposes, until the effective date of ASU 2015-01, if an event or transaction currently meets the criteria for extraordinary classification, an institution must segregate the extraordinary item from the results of its ordinary operations and report the extraordinary item in its income statement in Schedule HI, item 11, "Extraordinary items and other adjustments, net of income taxes."

For all HCs, ASU 2015-01 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2015. For FR Y-9C report purposes, an institution with a calendar year fiscal year must apply the ASU prospectively, that is, in general, to events or transactions occurring on or after January 1, 2016. A HC with a fiscal year other than a calendar year that did not early adopt ASU 2015-01 in 2015 is required to apply the ASU prospectively from the beginning of its fiscal year that begins in 2016.

After an institution adopts ASU 2015-01, any event or transaction that would have met the criteria for extraordinary classification before the adoption of the ASU should no longer be reported in the

FR Y-9C report, HI, item 11. Instead, such an event or transaction should be reported in the FR Y-9C report Schedule HI, item 5.1, "Other noninterest income," or item 7.d, "Other noninterest expense," as appropriate, unless the event or transaction would otherwise be reportable in another item of Schedule HI. In addition, consistent with ASU 2015-01, the agencies plan to remove the term "extraordinary items" from, and revise the caption for, Schedule HI, item 11. In addition, consistent with ASU 2015-01, the agencies plan to remove references to the term "extraordinary items" from, and revise the captions for, Schedule HI, item 8,10,11, HI memo item 2 and 8 and items 8 and 11 on the Notes to the Income Statement-Predecessor Financial Items.

For additional information, institutions should refer to ASU 2015-01, which is available at www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498

Accounting for a Subsequent Restructuring of a Troubled Debt Restructuring

When a loan has previously been modified in a troubled debt restructuring (TDR), the lending institution and the borrower may subsequently enter into another restructuring agreement. The facts and circumstances of each subsequent restructuring of a TDR loan should be carefully evaluated to determine the appropriate accounting by the institution under U.S. generally accepted accounting principles. Under certain circumstances it may be acceptable not to account for the subsequently restructured loan as a TDR. The federal financial institution regulatory agencies will not object to an institution no longer treating such a loan as a TDR if at the time of the subsequent restructuring the borrower is not experiencing financial difficulties and, under the terms of the subsequent restructuring agreement, no concession has been granted by the institution to the borrower. To meet these conditions for removing the TDR designation, the subsequent restructuring agreement must specify market terms, including a contractual interest rate not less than a market interest rate for new debt with similar credit risk characteristics and other terms no less favorable to the institution than those it would offer for such new debt. When assessing whether a concession has been granted by the institution, the Federal Reserve considers any principal forgiveness on a cumulative basis to be a continuing concession. When determining whether the borrower is experiencing financial difficulties, the institution's assessment of the borrower's financial condition and prospects for repayment after the restructuring should be supported by a current, well-documented credit evaluation performed at the time of the restructuring.

If at the time of the subsequent restructuring the institution appropriately demonstrates that a loan meets the conditions discussed above, the impairment on the loan need no longer be measured as a TDR in accordance with ASC Subtopic 310-10, Receivables – Overall (formerly FASB Statement No.114), and the loan need no longer be disclosed as a TDR in the FR- Y9C report, except as noted below. Accordingly, going forward, loan impairment should be measured under ASC Subtopic 450-20, Contingencies – Loss Contingencies (formerly FASB Statement No. 5). Even though the loan need no longer be measured for impairment as a TDR or disclosed as a TDR, the recorded investment in the loan should not change at the time of the subsequent restructuring (unless cash is advanced or received). In this regard, when there have been charge-offs prior to the subsequent restructuring, consistent with longstanding FR Y-9C instructions, no recoveries should be recognized until collections on amounts previously charged off have been received. Similarly, if interest payments were applied to the recorded investment in the TDR loan prior to the subsequent restructuring, the application of these payments to the recorded investment should not be reversed nor reported as interest income at the time of the subsequent restructuring.

If the TDR designation is removed from a loan that meets the conditions discussed above and the loan is later modified in a TDR or individually evaluated and determined to be impaired, then the impairment on the loan should be measured under ASC Subtopic 310-10 and, if appropriate, the loan should be disclosed as a TDR.

For a subsequently restructured TDR loan on which there was principal forgiveness and therefore does not meet the conditions discussed above, the impairment on the loan should continue to be measured as a TDR. However, if the subsequent restructuring agreement specifies a contractual interest rate that, at the time of the subsequent restructuring, is not less than a market interest rate for new debt with similar credit risk characteristics and the loan is performing in compliance with its modified terms after the subsequent restructuring, the loan need not continue to be reported as a TDR in Schedule HC-C, Memorandum item 1, in calendar years after the year in which the subsequent restructuring took place. To be considered in compliance with its modified terms, a loan that is a TDR must be in accrual status and must be current or less than 30 days past due on its contractual principal and interest payments under the modified repayment terms.

Reporting Certain Government-Guaranteed Mortgage Loans upon Foreclosure

In August 2014, the FASB issued Accounting Standards Update (ASU) No. 2014-14, “Classification of Certain Government-Guaranteed Mortgage Loans upon Foreclosure,” to address diversity in practice for how government-guaranteed mortgage loans are recorded upon foreclosure. The ASU updates guidance contained in ASC Subtopic 310-40, Receivables – Troubled Debt Restructurings by Creditors (formerly FASB Statement No. 15, “Accounting by Debtors and Creditors for Troubled Debt Restructurings,” as amended), because U.S. generally accepted accounting principles (GAAP) previously did not provide specific guidance on how to categorize or measure foreclosed mortgage loans that are government guaranteed. The ASU clarifies the conditions under which a creditor must derecognize a government-guaranteed mortgage loan and recognize a separate “other receivable” upon foreclosure (that is, when a creditor receives physical possession of real estate property collateralizing a mortgage loan in accordance with the guidance in ASC Subtopic 310-40). Under the guidance, institutions should derecognize a mortgage loan and record a separate other receivable upon foreclosure of the real estate collateral if the following conditions are met:

- The loan has a government guarantee that is not separable from the loan before foreclosure.
- At the time of foreclosure, the institution has the intent to convey the property to the guarantor and make a claim on the guarantee and it has the ability to recover under that claim.
- At the time of foreclosure, any amount of the claim that is determined on the basis of the fair value of the real estate is fixed (that is, the real estate property has been appraised for purposes of the claim and thus the institution is not exposed to changes in the fair value of the property).

This guidance is applicable to fully and partially government-guaranteed mortgage loans provided the three conditions identified above have been met. In such situations, upon foreclosure, the separate other receivable should be measured based on the amount of the loan balance (principal and interest) expected to be recovered from the guarantor. This other receivable should be reported in Schedule HC-F, item 6, “All other assets”. Any interest income earned on the other receivable would be reported in Schedule HI, item 1.g, “Other interest income.” Other real estate owned would not be recognized by the institution.

For HCs that are public business entities, as defined under U.S. GAAP, ASU 2014-14 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2014. For example, institutions with a calendar year fiscal year that are public business entities must apply the ASU in their FR Y-9C reports beginning March 31, 2015. However, institutions that are not public business entities (i.e., that are private companies) are not required to apply the guidance in ASU 2014-14 until annual periods ending after December 15, 2015, and interim periods beginning after December 15, 2015. Thus, institutions with a calendar year fiscal year that are private companies must apply the ASU in their December 31, 2015, and subsequent quarterly FR Y-9C reports. Earlier adoption of the guidance in

ASU 2014-14 was permitted if the institution had already adopted the amendments in ASU No. 2014-04, “Reclassification of Residential Real Estate Collateralized Consumer Mortgage Loans upon Foreclosure” (which is discussed in the following section of these Supplemental Instructions).

Entities can elect to apply ASU 2014-14 on either a modified retrospective transition basis or a prospective transition basis. However, institutions must use the method of transition that is elected for ASU 2014-04 (that is, either modified retrospective or prospective). Applying ASU 2014-14 on a prospective transition basis should be less complex for institutions than applying the ASU on a modified retrospective transition basis. Under the prospective transition method, an institution should apply the new guidance to foreclosures of real estate property collateralizing certain government-guaranteed mortgage loans (based on the criteria described above) that occur after the date of adoption of the ASU. Under the modified retrospective transition method, an institution should apply a cumulative-effect adjustment to affected accounts existing as of the beginning of the annual period for which the ASU is adopted. The cumulative-effect adjustment for this change in accounting principle should be reported in Schedule HI-A, item 2.

For additional information, institutions should refer to ASU 2014-14, which is available at www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498

Reclassification of Residential Real Estate Collateralized Consumer Mortgage Loans Upon a Foreclosure

In January 2014, the FASB issued Accounting Standards Update (ASU) No. 2014-04, “Reclassification of Residential Real Estate Collateralized Consumer Mortgage Loans Upon Foreclosure” to address diversity in practice for when certain loan receivables should be derecognized and the real estate recognized. The ASU updated guidance contained in Accounting Standards Codification Subtopic 310-40, Receivables - Troubled Debt Restructurings by Creditors.

Under prior accounting guidance, all loan receivables were reclassified to other real estate owned (OREO) when the institution, as creditor, obtained physical possession of the property, regardless of whether formal foreclosure proceedings had taken place. The new ASU clarifies when a creditor is considered to have received physical possession (resulting from an in-substance repossession or foreclosure) of residential real estate collateralizing a consumer mortgage loan. Under the new guidance, physical possession for these residential real estate properties is considered to have occurred and a loan receivable would be reclassified to OREO only upon:

- The institution obtaining legal title through foreclosure even if the borrower has redemption rights whereby it can legally reclaim the real estate for a period of time, or
- Completion of a deed-in-lieu of foreclosure or similar legal agreement under which the borrower conveys all interest in the residential real estate property to the institution to satisfy the loan.

Loans secured by real estate other than consumer mortgage loans collateralized by residential real estate should continue to be reclassified to OREO when the institution has received physical possession of a borrower's assets, regardless of whether formal foreclosure proceedings take place.

For institutions that are public business entities, as defined under U.S. GAAP, ASU 2014-04 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2014. For example, institutions with a calendar year fiscal year that are public business entities were required to the ASU in their FR Y-9C reports beginning March 31, 2015. However, institutions that are not public business entities (i.e., that are private companies) were not required to apply the guidance in ASU 2014-04 until annual periods beginning after December 15, 2014, and interim periods within annual

periods beginning after December 15, 2015. Thus, institutions with a calendar year fiscal year that are private companies must apply the ASU in their December 31, 2015, and subsequent quarterly FR Y-9C reports. Earlier adoption of the guidance in ASU 2014-04 -was permitted.

Entities could elect to apply the ASU on either a modified retrospective transition basis or a prospective transition basis. Under the less complex prospective transition method, the new guidance applies to all instances where a HC receives physical possession of residential real estate property collateralizing consumer mortgage loans that occur after the date of adoption of the ASU. Under the modified retrospective transition method, a cumulative-effect adjustment is applied to residential consumer mortgage loans and OREO existing as of the beginning of the annual period for which the ASU is effective. The cumulative-effect adjustment to retained earnings as of the beginning of the period of adoption of this change in accounting principle is reported in Schedule HI-A, item 2. If the ASU has been adopted on a modified retrospective basis, assets reclassified from OREO to loans were to be measured at the carrying value of the real estate at the date of adoption while assets reclassified from loans to OREO were to be measured at the lower of the net amount of the loan receivable or the OREO property's fair value less costs to sell at the time of adoption.

For additional information, institutions should refer to ASU 2014-04, which is available at www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498

Other Reporting Matters

For the following topics, HCs should continue to follow the guidance in the specified FR Y-9C Supplemental Instructions:

Secured Consumer Debt Discharged in a Chapter 7 Bankruptcy Order

HCs should continue to follow the guidance for Secured Consumer Debt Discharged in a Chapter 7 Bankruptcy Order that was included in the FR Y-9C Supplemental Instructions for December 2015. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201512.pdf

True Up Liability under an FDIC Loss-Sharing Agreement

HCs should continue to follow the guidance for True up liability under an FDIC loss-sharing agreement that was included in the FR Y-9C Supplemental Instructions for September 2015. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201509.pdf

Purchased Loans Originated by Others

HCs should continue to follow the guidance for purchased loans originated by others that was included in the FR Y-9C Supplemental Instructions for September 2015. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201509.pdf

Troubled Debt Restructurings, Current Market Interest Rates, and ASU No. 2011-02

HCs should continue to follow the guidance for troubled debt restructurings that was included in the FR Y-9C Supplemental Instructions for March 2015. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201503.pdf

Indemnification Assets and Accounting Standards Update No. 2012-06

HCs should continue to follow the guidance for indemnification assets that was included in the FR Y-9C Supplemental Instructions for June 2014. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201406.pdf

Determining the Fair Value of Derivatives

HCs should continue to follow the guidance in determining the fair value of derivatives that was included in the FR Y-9C Supplemental Instructions for June 2014. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201406.pdf

Other- Than- Temporary Impairment

HCs should continue to follow the guidance on reporting other-than-temporary-impairment that was included in the FR Y-9C Supplemental Instructions for June 2014. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201406.pdf

Deposit Insurance Assessments

The FDIC collects institutions' regular deposit insurance assessments in arrears each quarter. Accordingly, each institution should record the estimated expense for its deposit insurance assessment for the first quarter of 2014, which will be payable to the FDIC on June 30, 2014, through a charge to expense during the first quarter and a corresponding credit to an accrued expense payable. The year-to-date deposit insurance assessment expense for 2014 should be reported in Schedule HI, item 7.d, "Other noninterest expense."

For further guidance on reporting regular quarterly deposit insurance assessments, refer to the Call Report Supplemental Instructions for September 2009 at www.ffiec.gov/PDF/FFIEC_forms/FFIEC031_041_suppinst_200909.pdf

Reporting Defined Benefit Postretirement Plans

HCs should continue to follow the guidance regarding the reporting of defined benefit postretirement plans that was included in the FR Y-9C Supplemental Instructions for June 2013. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201306.pdf

Goodwill Impairment Testing

HCs should continue to follow the guidance regarding reporting related to goodwill impairment testing that was included in the FR Y-9C Supplemental Instructions for March 2013. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201303.pdf

Small Business Lending Fund

HCs should continue to follow the guidance regarding reporting related to the U.S. Treasury Department's Small Business Lending Fund (SBLF) that was included in the FR Y-9C Supplemental Instructions for March 2013. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201303.pdf

Treasury Department's Community Development Capital Initiative Program

HCs should continue to follow the guidance regarding reporting related to the Treasury Department's Community Development Capital Initiative Program that was included in the FR Y-9C Supplemental Instructions for September 2012. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201209.pdf

Reporting Purchased Subordinated Securities in Schedule HC-S

HCs should continue to follow the guidance on reporting purchased subordinated securities in Schedule HC-S that was included in the FR Y-9C Supplemental Instructions for September 2011. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201109.pdf

Consolidated Variable Interest Entities

HCs should continue to follow the guidance on reporting and accounting for consolidated variable interest entities that was included in the FR Y-9C Supplemental Instructions for September 2011. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201109.pdf

Treasury Department's Capital Purchase Program

HCs should continue to follow the guidance on accounting and reporting for the U.S. Treasury Department's Capital Purchase Program (CPP) under the Troubled Asset Relief Program mandated by the Emergency Economic Stabilization Act of 2008 that was included in the FR Y-9C Supplemental Instructions for September 2011. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201109.pdf

Accounting Standards Codification

A description of the adoption of FASB Statement No. 168, "The FASB Accounting Standards CodificationTM and the Hierarchy of Generally Accepted Accounting Principles" was included in the FR Y-9C Supplemental Instructions for September 2011. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201109.pdf

Extended Net Operating Loss Carryback Period

HCs should continue to follow the guidance on accounting for the extended net operating loss carryback period under the Worker, Homeownership, and Business Assistance Act of 2009, that was included in the FR Y-9C Supplemental Instructions for December 2010. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201012.pdf

FASB Interpretation No. 48 on Uncertain Tax Positions

HCs should continue to follow the guidance on accounting for uncertain tax positions under FASB Interpretation No. 48 that was included in the FR Y-9C Supplemental Instructions for December 2009. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200912.pdf

Business Combinations and Noncontrolling (Minority) Interests

HCs should continue to follow the guidance on accounting for business combinations and noncontrolling (minority) interests under FASB Statements Nos. 141(R) and 160 that was included in the FR Y-9C Supplemental Instructions for September 2009. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200909.pdf

Fair Value Measurement and Fair Value Option

HCs should continue to follow the guidance on fair value measurements under FASB Statement No. 157, *Fair Value Measurements*, and the guidance on implementing the fair value option under FASB Statement No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities*, that was included in the FR Y-9C Supplemental Instructions for June 2009. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200906.pdf

Accounting for Share-based Payments

HCs should continue to follow the guidance on accounting for share-based payments under FASB Statement No. 123 (Revised 2004), *Share-Based Payment* (FAS 123(R)), that was included in the FR Y-9C Supplemental Instructions for December 2006. These instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200612.pdf

Tobacco Transition Payment Program

HCs should continue to follow guidance on the tobacco buyout program included in the FR Y-9C Supplemental Instructions for June 2006, which can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI.FRY9.200606.pdf

Commitments to Originate and Sell Mortgage Loans

HCs should continue to follow the guidance provided on this subject in the FR Y-9C Supplemental Instructions provided for December 2005. These Supplemental Instructions can be accessed via the Federal Reserve's Web site www.federalreserve.gov/reportforms/supplemental/SI.FRY9.200512.pdf

ATTACHMENT 2
Summary of Updates to the Report Forms and Instructions
September 30, 2016

FR Y-9C Report Form

- (1) *Page 1.* Revised the date of report to **September 30, 2016.**
- (2) *Page 1.* The reporting form was updated to add the legal citation, Regulation YY to incorporate U.S Intermediate Holding Companies.

FR Y-9C Report Instructions

- (1) *General Instructions:* The instructions were updated to add U.S Intermediate Holding Companies to the section “Who Must Report.”
- (2) *Schedule HI, item 5(l) and 7(d), HI memo item 6 and 7.* Add additional captions for income and fees from wire transfers, other real estate owned and insurance expenses.
- (3) *Schedule HI, items 8,9,10 and 11, Schedule HI memo item 8 and Predecessor Financial Items.* Eliminate the concept of extraordinary items.
- (4) *Schedule HI memo item 6 and 7.* Increase threshold from \$25,000 to \$100,000 on “other noninterest income and other noninterest expenses.”
- (5) *Schedule HC-C 1(f)(2), 1(f)(5), and 1(f)(6).* Delete loan items related to troubled debt restructuring.
- (6) *Schedule HC-D Memo item 9(b) and 10.* Increase threshold from \$25,000 to \$1,000,000.
- (7) *Schedule HC-I Part I and Part II item 1.* Add \$10,000,000 threshold for reinsurance recoverables.
- (8) *Schedule HC-M, items 6(a)(5)(a) through (d).* Delete loans in certain loan categories that are covered by FDIC loss-sharing agreements.
- (9) *Schedule HC-N items 12(e)(1) through (4).* Delete loans in certain loan categories that are covered by FDIC loss-sharing agreements and are 30 days or more past due or on nonaccrual.
- (10) *Schedule HC-N, Memorandum items 1(f)(2), 1(f)(5), and 1(f)(6).* Delete certain loan items related to troubled debt restructurings in certain loan categories that are 30 days or more past due or on nonaccrual.
- (11) *Schedule HC-Q memo item 1 and 2.* Increase threshold from \$25,000 to \$100,000.
- (12) *Schedule HC-R part I item 45.* Update report form caption and instructions to direct institutions to report the SLR from FFIEC 101 Schedule A, Table 2, item 2.22 which is effective September 30, 2016.
- (13) *Schedule HC-R Part II item 18(b)-Remove Item 18(b) Original maturity of one year or less to ABCP conduits.*

FR Y-9C Glossary

Eliminate the concept of extraordinary items.

FR Y-9LP Report Form

- (1) *Page 1.* Revised the date of report to **September 30, 2016.**
- (2) *Page 1.* The reporting form was updated to add the legal citation, Regulation YY to incorporate U.S Intermediate Holding Companies.

FR Y-9LP Report Instructions

General Instructions: The instructions were updated to add U.S Intermediate Holding Companies to the section “Who Must Report.”

FR Y-11 Report Form

- (1) *Page 1.* Revised the date of report to **September 30, 2016.**
- (2) *Page 1.* The reporting form was updated to incorporate the legal citation, Regulation YY to incorporate U.S Intermediate Holding Companies.

FR Y-11 Report Instructions

General Instructions: The instructions were updated to add U.S Intermediate Holding Companies to the section “Who Must Report.”

FR Y-12 Report Form

- (1) *Page 1.* Revised the date of report to **September 30, 2016.**
- (2) *Page 1.* The reporting form was updated to incorporate the legal citation, Regulation YY to incorporate U.S Intermediate Holding Companies.

FR Y-12 Report Instructions

General Instructions: The instructions were updated to add U.S Intermediate Holding Companies to the section “ Purpose of Report.”

FR Y-12 Glossary

Add U.S. Intermediate Holding Companies to the list of definitions referenced in the glossary of the **FR Y-10.**

ATTACHMENT 3 Summary of Edit Changes

Summary of Edit Changes- FR Y-9C Checklists
Effective as-of September 30, 2016

FR Y-9C (most recent changes listed first by type of change, edit type, edit number)					
Date of Change	Type of Change	Affected Edit Information			Comments
		Type	Number	Target Item MDRM	
9/15/2016	Added	Validity	5500	HC-R(I)45	BHCAH036
9/15/2016	Added	Validity	5510	HC-R(I)45	BHCAH036
9/15/2016	Ended	Quality	9460	HC-I(I)1	BHCKB988
9/15/2016	Ended	Quality	9468	HC-I(II)1	BHCKC247
9/15/2016	Revised	Quality	4050	HC-R(I)30a	BHCA5310
9/15/2016	Revised	Quality	7097	HC-R(II)m3dC	BHCKS614
9/15/2016	Revised	Quality	9550	HC-R(I)34a	BHCA5311
9/15/2016	Revised	Quality	9550	HC-R(I)34b	BHCW5311
8/3/2016	Added	Quality	5306	HI-Mem8a1	BHCKFT29
8/3/2016	Added	Quality	5307	HI-Mem8a2	BHCKFT30
8/3/2016	Added	Quality	5308	HI-Mem8b1	BHCKFT31
8/3/2016	Added	Quality	5309	HI-Mem8b2	BHCKFT32
8/3/2016	Ended	Quality	9120	HI-7a	BHCK4135
8/3/2016	Revised	Intraserries	157	HC-Q2A	BHCKG478
8/3/2016	Revised	Intraserries	160	HC-Q8A	BHCKF252
8/3/2016	Revised	Intraserries	342	HC-Q9A	BHCKG507
8/3/2016	Revised	Intraserries	523	HC-K2	BHCK3365
8/3/2016	Revised	Intraserries	527	HC-K6	BHCK3517
8/3/2016	Revised	Intraserries	528	HC-K7	BHCK3404
8/3/2016	Revised	Intraserries	529	HC-K8	BHCK3353
8/3/2016	Revised	Intraserries	5148	HI-1f	BHCK4020
8/3/2016	Revised	Intraserries	5150	HI-2a1a	BHCKA517
8/3/2016	Revised	Intraserries	5151	HI-2a1b	BHCKA518
8/3/2016	Revised	Intraserries	5152	HI-2a1c	BHCK6761
8/3/2016	Revised	Intraserries	5153	HI-2a2	BHCK4172
8/3/2016	Revised	Intraserries	5154	HI-2b	BHCK4180
8/3/2016	Revised	Intraserries	5159	HI-5b	BHCK4483
8/3/2016	Revised	Intraserries	5250	HI-Mem5	BHCK4150
8/3/2016	Revised	Intraserries	6555	HC-M16	BHCKB570
8/3/2016	Revised	Quality	73	HC-Q13A	BHCKG805
8/3/2016	Revised	Quality	523	HC-K2	BHCK3365
8/3/2016	Revised	Quality	527	HC-K6	BHCK3517
8/3/2016	Revised	Quality	528	HC-K7	BHCK3404
8/3/2016	Revised	Quality	529	HC-K8	BHCK3353
8/3/2016	Revised	Quality	4016	HC-R(I)3	BHCAB530
8/3/2016	Revised	Quality	4050	HC-R(I)30a	BHCA5310
8/3/2016	Revised	Quality	4125	HC-R(I)46a	BHCAH311
8/3/2016	Revised	Quality	4130	HC-R(I)46a	BHCAH311

Summary of Edit Changes- FR Y-9C Checklists
Effective as-of September 30, 2016

8/3/2016	Revised	Quality	4131	HC-R(I)46a	BHCAH311
8/3/2016	Revised	Quality	5240	HI-Mem5	BHCK4150
8/3/2016	Revised	Quality	5579	NIS-P2a	BHBC4421
8/3/2016	Revised	Quality	5750	HC-13b2	BHFN6636
8/3/2016	Revised	Quality	6048	HC-E2a	BHOD3189
8/3/2016	Revised	Quality	6050	HC-E2e	BHOD2604
8/3/2016	Revised	Quality	6075	HC-EM2	BHDMA164
8/3/2016	Revised	Quality	6080	HC-EM3	BHDMA242
8/3/2016	Revised	Quality	6090	HC-EM4	BHFNA245
8/3/2016	Revised	Quality	6165	HC-H2	BHCK3296
8/3/2016	Revised	Quality	6256	HC-K6	BHCK3517
8/3/2016	Revised	Quality	6275	HC-K7	BHCK3404
8/3/2016	Revised	Quality	6562	HC-M23a	BHCKF064
8/3/2016	Revised	Quality	7085	HC-R(II)M2dC	BHCKS593
8/3/2016	Revised	Quality	9030	HI-1f	BHCK4020
8/3/2016	Revised	Quality	9030	HI-2a1a	BHCKA517
8/3/2016	Revised	Quality	9030	HI-2a1b	BHCKA518
8/3/2016	Revised	Quality	9030	HI-2a1c	BHCK6761
8/3/2016	Revised	Quality	9040	HI-2a2	BHCK4172
8/3/2016	Revised	Quality	9050	HI-2b	BHCK4180
8/3/2016	Revised	Quality	9080	HI-5b	BHCK4483
8/3/2016	Revised	Quality	9170	HI-11	BHCK4320
8/3/2016	Revised	Quality	9200	HI-Mem6e	BHCKC015
8/3/2016	Revised	Quality	9200	HI-Mem7g	BHCK4146
8/3/2016	Revised	Quality	9330	NIS-P2a	BHBC4421
8/3/2016	Revised	Quality	9340	HC-3a	BHDMB987
8/3/2016	Revised	Quality	9360	HC-13a1	BHDM6631
8/3/2016	Revised	Quality	9360	HC-13a2	BHDM6636
8/3/2016	Revised	Quality	9370	HC-13b1	BHFN6631
8/3/2016	Revised	Quality	9380	HC-14a	BHDMB993
8/3/2016	Revised	Quality	9440	HC-E1a	BHCB2210
8/3/2016	Revised	Quality	9440	HC-E1b	BHCB3187
8/3/2016	Revised	Quality	9440	HC-E1c	BHCB2389
8/3/2016	Revised	Quality	9440	HC-E1d	BHCB6648
8/3/2016	Revised	Quality	9440	HC-E1e	BHCB2604
8/3/2016	Revised	Quality	9450	HC-E2a	BHOD3189
8/3/2016	Revised	Quality	9450	HC-E2b	BHOD3187
8/3/2016	Revised	Quality	9450	HC-E2c	BHOD2389
8/3/2016	Revised	Quality	9450	HC-E2d	BHOD6648
8/3/2016	Revised	Quality	9450	HC-E2e	BHOD2604
8/3/2016	Revised	Quality	9460	HC-EM1	BHDMA243
8/3/2016	Revised	Quality	9460	HC-EM2	BHDMA164

Summary of Edit Changes- FR Y-9C Checklists
Effective as-of September 30, 2016

8/3/2016	Revised	Quality	9460	HC-EM3	BHDMA242
8/3/2016	Revised	Quality	9460	HC-EM4	BHFNA245
8/3/2016	Revised	Quality	9480	HC-K2	BHCK3365
8/3/2016	Revised	Quality	9480	HC-K6	BHCK3517
8/3/2016	Revised	Quality	9480	HC-K7	BHCK3404
8/3/2016	Revised	Quality	9480	HC-K8	BHCK3353
8/3/2016	Revised	Quality	9480	HC-M2	BHCK6555
8/3/2016	Revised	Quality	9480	HC-M3	BHCK6556
8/3/2016	Revised	Quality	9510	HC-M20b2	BHCK4833
8/3/2016	Revised	Quality	9510	HC-M20c2	BHCK5043
8/3/2016	Revised	Quality	9520	HC-M23a	BHCKF064
8/3/2016	Revised	Quality	9520	HC-NM1f3aA	BHCKK140
8/3/2016	Revised	Quality	9550	HC-R(II)3al	BHCKD974
8/3/2016	Revised	Quality	9550	HC-R(II)8H	BHCKD984
8/3/2016	Revised	Quality	9555	HC-Q2A	BHCKG478
8/3/2016	Revised	Quality	9555	HC-Q2B	BHCKG479
8/3/2016	Revised	Quality	9555	HC-Q2C	BHCKG480
8/3/2016	Revised	Quality	9555	HC-Q2D	BHCKG481
8/3/2016	Revised	Quality	9555	HC-Q2E	BHCKG482
8/3/2016	Revised	Quality	9555	HC-Q8A	BHCKF252
8/3/2016	Revised	Quality	9555	HC-Q8B	BHCKF686
8/3/2016	Revised	Quality	9555	HC-Q8C	BHCKF694
8/3/2016	Revised	Quality	9555	HC-Q8D	BHCKF253
8/3/2016	Revised	Quality	9555	HC-Q8E	BHCKF254
8/3/2016	Revised	Quality	9555	HC-Q9A	BHCKG507
8/3/2016	Revised	Quality	9555	HC-Q9B	BHCKG508
8/3/2016	Revised	Quality	9555	HC-Q9C	BHCKG509
8/3/2016	Revised	Quality	9555	HC-Q9D	BHCKG510
8/3/2016	Revised	Quality	9555	HC-Q9E	BHCKG511
8/3/2016	Revised	Validity	143	HC-Q2A	BHCKG478
8/3/2016	Revised	Validity	146	HC-Q8A	BHCKF252
8/3/2016	Revised	Validity	186	HC-Q9A	BHCKG507
8/3/2016	Revised	Validity	206	HC-Q7D	BHCKG505
8/3/2016	Revised	Validity	207	HC-Q7E	BHCKG506
8/3/2016	Revised	Validity	209	HC-Q14B	BHCKG532
8/3/2016	Revised	Validity	210	HC-Q14C	BHCKG533
8/3/2016	Revised	Validity	211	HC-Q14D	BHCKG534
8/3/2016	Revised	Validity	212	HC-Q14E	BHCKG535
8/3/2016	Revised	Validity	1070	HI-2f	BHCK4073
8/3/2016	Revised	Validity	2110	HC-21	BHCK2948
8/3/2016	Revised	Validity	2550	HC-E1e	BHCB2604
8/3/2016	Revised	Validity	2580	HC-E2e	BHOD2604

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8/3/2016	Revised	Validity	2595	HC-E2e	BHOD2604
8/3/2016	Revised	Validity	2615	HC-EM3	BHDMA242
8/3/2016	Revised	Validity	2625	HC-EM4	BHFNA245
8/3/2016	Revised	Validity	2920	HC-M2	BHCK6555
8/3/2016	Revised	Validity	2925	HC-M3	BHCK6556
8/3/2016	Revised	Validity	3079	HC-M20d	BHCK5047
8/3/2016	Revised	Validity	5110	HC-R(I)3a	BHCAP838
8/3/2016	Revised	Validity	5322	HC-R(I)43b	BHCW7205
7/8/2016	Added	Quality	9200	Hi-Mem6i	BHCKT047
7/8/2016	Added	Quality	9200	Hi-Mem7i	BHCKY923
7/8/2016	Added	Quality	9200	Hi-Mem7m	BHCKY924
7/8/2016	Added	Validity	2750	HC-I(I)1	BHCKB988
7/8/2016	Added	Validity	2760	HC-I(II)1	BHCKC247
7/8/2016	Ended	Intraseres	458	HC-N12e1B	BHCKK092
7/8/2016	Ended	Intraseres	459	HC-N12e2B	BHCKK096
7/8/2016	Ended	Intraseres	460	HC-N12e3B	BHCKK100
7/8/2016	Ended	Intraseres	461	HC-N12e4B	BHCKK271
7/8/2016	Ended	Intraseres	468	HC-NM1f5B	BHCKK284
7/8/2016	Ended	Intraseres	469	HC-NM1f6B	BHCKK287
7/8/2016	Ended	Quality	463	HC-NM1f2B	BHCKK135
7/8/2016	Ended	Quality	467	HC-NM1f2C	BHCKK136
7/8/2016	Ended	Quality	471	HC-NM1f5C	BHCKK285
7/8/2016	Ended	Quality	472	HC-NM1f6C	BHCKK288
7/8/2016	Ended	Quality	5304	Hi-Mem8c1	BHCK3575
7/8/2016	Ended	Quality	5305	Hi-Mem8c1TX	TEXT3575
7/8/2016	Ended	Quality	9406	HC-CM1f2	BHCKK167
7/8/2016	Ended	Quality	9406	HC-CM1f5	BHCKK212
7/8/2016	Ended	Quality	9406	HC-CM1f6	BHCKK267
7/8/2016	Ended	Quality	9480	HC-M6a5a	BHCKK184
7/8/2016	Ended	Quality	9480	HC-M6a5b	BHCKK185
7/8/2016	Ended	Quality	9480	HC-M6a5c	BHCKK186
7/8/2016	Ended	Quality	9480	HC-M6a5d	BHCKK273
7/8/2016	Ended	Quality	9520	HC-N12e1A	BHCKK091
7/8/2016	Ended	Quality	9520	HC-N12e1B	BHCKK092
7/8/2016	Ended	Quality	9520	HC-N12e1C	BHCKK093
7/8/2016	Ended	Quality	9520	HC-N12e2A	BHCKK095
7/8/2016	Ended	Quality	9520	HC-N12e2B	BHCKK096
7/8/2016	Ended	Quality	9520	HC-N12e2C	BHCKK097
7/8/2016	Ended	Quality	9520	HC-N12e3A	BHCKK099
7/8/2016	Ended	Quality	9520	HC-N12e3B	BHCKK100
7/8/2016	Ended	Quality	9520	HC-N12e3C	BHCKK101
7/8/2016	Ended	Quality	9520	HC-N12e4A	BHCKK269

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7/8/2016	Ended	Quality	9520	HC-N12e4B	BHCKK271
7/8/2016	Ended	Quality	9520	HC-N12e4C	BHCKK272
7/8/2016	Ended	Quality	9520	HC-NM1f2A	BHCKK134
7/8/2016	Ended	Quality	9520	HC-NM1f2B	BHCKK135
7/8/2016	Ended	Quality	9520	HC-NM1f2C	BHCKK136
7/8/2016	Ended	Quality	9520	HC-NM1f5A	BHCKK283
7/8/2016	Ended	Quality	9520	HC-NM1f5B	BHCKK284
7/8/2016	Ended	Quality	9520	HC-NM1f5C	BHCKK285
7/8/2016	Ended	Quality	9520	HC-NM1f6A	BHCKK286
7/8/2016	Ended	Quality	9520	HC-NM1f6B	BHCKK287
7/8/2016	Ended	Quality	9520	HC-NM1f6C	BHCKK288
7/8/2016	Ended	Validity	357	HC-CM1f2	BHCKK167
7/8/2016	Ended	Validity	362	HC-CM1f5	BHCKK212
7/8/2016	Ended	Validity	363	HC-CM1f6	BHCKK267
7/8/2016	Ended	Validity	364	HC-M6a5d	BHCKK273
7/8/2016	Ended	Validity	366	HC-M6a5a	BHCKK184
7/8/2016	Ended	Validity	367	HC-M6a5b	BHCKK185
7/8/2016	Ended	Validity	368	HC-M6a5c	BHCKK186
7/8/2016	Ended	Validity	369	HC-M6a5d	BHCKK273
7/8/2016	Ended	Validity	370	HC-N12e4A	BHCKK269
7/8/2016	Ended	Validity	371	HC-N12e4B	BHCKK271
7/8/2016	Ended	Validity	372	HC-N12e4C	BHCKK272
7/8/2016	Ended	Validity	373	HC-N12e1A	BHCKK091
7/8/2016	Ended	Validity	374	HC-N12e1B	BHCKK092
7/8/2016	Ended	Validity	375	HC-N12e1C	BHCKK093
7/8/2016	Ended	Validity	376	HC-N12e2A	BHCKK095
7/8/2016	Ended	Validity	377	HC-N12e2B	BHCKK096
7/8/2016	Ended	Validity	378	HC-N12e2C	BHCKK097
7/8/2016	Ended	Validity	379	HC-N12e3A	BHCKK099
7/8/2016	Ended	Validity	380	HC-N12e3B	BHCKK100
7/8/2016	Ended	Validity	381	HC-N12e3C	BHCKK101
7/8/2016	Ended	Validity	382	HC-N12e4A	BHCKK269
7/8/2016	Ended	Validity	383	HC-N12e4B	BHCKK271
7/8/2016	Ended	Validity	384	HC-N12e4C	BHCKK272
7/8/2016	Ended	Validity	391	HC-NM1f2A	BHCKK134
7/8/2016	Ended	Validity	392	HC-NM1f2B	BHCKK135
7/8/2016	Ended	Validity	393	HC-NM1f2C	BHCKK136
7/8/2016	Ended	Validity	406	HC-NM1f5A	BHCKK283
7/8/2016	Ended	Validity	407	HC-NM1f5B	BHCKK284
7/8/2016	Ended	Validity	408	HC-NM1f5C	BHCKK285
7/8/2016	Ended	Validity	409	HC-NM1f6A	BHCKK286
7/8/2016	Ended	Validity	410	HC-NM1f6B	BHCKK287

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7/8/2016	Ended	Validity	411	HC-NM1f6C	BHCKK288
7/8/2016	Ended	Validity	412	HC-M6a5a	BHCKK184
7/8/2016	Ended	Validity	413	HC-M6a5b	BHCKK185
7/8/2016	Ended	Validity	414	HC-M6a5c	BHCKK186
7/8/2016	Ended	Validity	415	HC-M6a5d	BHCKK273
7/8/2016	Revised	Intraserie	464	HC-NM1f2B	BHCKK139
7/8/2016	Revised	Intraserie	465	HC-NM1f3aB	BHCKK275
7/8/2016	Revised	Intraserie	466	HC-NM1f3bB	BHCKK278
7/8/2016	Revised	Intraserie	467	HC-NM1f3cB	BHCKK281
7/8/2016	Revised	Intraserie	5154	HI-2b	BHCK4180
7/8/2016	Revised	Intraserie	5159	HI-5b	BHCK4483
7/8/2016	Revised	Intraserie	5276	HI-Mem6l	BHCK8564
7/8/2016	Revised	Intraserie	5297	HI-Mem7p	BHCK8567
7/8/2016	Revised	Intraserie	6555	HC-M16	BHCKB570
7/8/2016	Revised	Quality	468	HC-NM1f2C	BHCKK140
7/8/2016	Revised	Quality	469	HC-NM1f3bC	BHCKK279
7/8/2016	Revised	Quality	470	HC-NM1f3cC	BHCKK282
7/8/2016	Revised	Quality	481	HC-NM1f3aC	BHCKK276
7/8/2016	Revised	Quality	4010	HC-R()1	BHCAP742
7/8/2016	Revised	Quality	4012	HC-R()3	BHCAB530
7/8/2016	Revised	Quality	4014	HC-R()3	BHCAB530
7/8/2016	Revised	Quality	4018	HC-R()3	BHCAB530
7/8/2016	Revised	Quality	4020	HC-R()6	BHCAP841
7/8/2016	Revised	Quality	4025	HC-R()4	BHCAP839
7/8/2016	Revised	Quality	4027	HC-R()8	BHCAP843
7/8/2016	Revised	Quality	4029	HC-R()9a	BHCAP844
7/8/2016	Revised	Quality	4030	HC-R()7	BHCAP842
7/8/2016	Revised	Quality	4031	HC-R()9a	BHCAP844
7/8/2016	Revised	Quality	4032	HC-R()9a	BHCAP844
7/8/2016	Revised	Quality	4033	HC-R()9b	BHCAP845
7/8/2016	Revised	Quality	4034	HC-R()9b	BHCAP845
7/8/2016	Revised	Quality	4035	HC-R()9b	BHCAP845
7/8/2016	Revised	Quality	4036	HC-R()9e	BHCAP848
7/8/2016	Revised	Quality	4038	HC-R()9f	BHCAP849
7/8/2016	Revised	Quality	4039	HC-R()10b	BHCAP850
7/8/2016	Revised	Quality	4040	HC-R()20	BHCAP860
7/8/2016	Revised	Quality	4041	HC-R()17	BHCAP857
7/8/2016	Revised	Quality	4042	HC-R()17	BHCAP857
7/8/2016	Revised	Quality	4043	HC-R()24	BHCAP864
7/8/2016	Revised	Quality	4044	HC-R()24	BHCAP864
7/8/2016	Revised	Quality	4045	HC-R()37	BHCAP875
7/8/2016	Revised	Quality	4046	HC-R()37	BHCAP875

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7/8/2016	Revised	Quality	4047	HC-R(I)37	BHCAP875
7/8/2016	Revised	Quality	4049	HC-R(I)30a	BHCA5310
7/8/2016	Revised	Quality	4052	HC-R(I)33	BHCAP872
7/8/2016	Revised	Quality	4054	HC-R(I)33	BHCAP872
7/8/2016	Revised	Quality	4055	HC-R(I)40a	BHCAA223
7/8/2016	Revised	Quality	4060	HC-R(I)41A	BHCAP793
7/8/2016	Revised	Quality	4070	HC-R(I)41B	BHCWP793
7/8/2016	Revised	Quality	4080	HC-R(I)42A	BHCA7206
7/8/2016	Revised	Quality	4090	HC-R(I)42B	BHCW7206
7/8/2016	Revised	Quality	4100	HC-R(I)43A	BHCA7205
7/8/2016	Revised	Quality	4110	HC-R(I)43B	BHCW7205
7/8/2016	Revised	Quality	4120	HC-R(I)44	BHCA7204
7/8/2016	Revised	Quality	4126	HC-R(I)46a	BHCAH311
7/8/2016	Revised	Quality	4135	HC-R(I)46a	BHCAH311
7/8/2016	Revised	Quality	4137	HC-R(I)47	BHCAH313
7/8/2016	Revised	Quality	4140	HC-R(I)46b	BHCAH312
7/8/2016	Revised	Quality	5260	HI-Mem6j	BHCK8562
7/8/2016	Revised	Quality	5261	HI-Mem6jTX	TEXT8562
7/8/2016	Revised	Quality	5262	HI-Mem6k	BHCK8563
7/8/2016	Revised	Quality	5263	HI-Mem6kTX	TEXT8563
7/8/2016	Revised	Quality	5264	HI-Mem6l	BHCK8564
7/8/2016	Revised	Quality	5265	HI-Mem6lTX	TEXT8564
7/8/2016	Revised	Quality	5280	HI-Mem7n	BHCK8565
7/8/2016	Revised	Quality	5281	HI-Mem7nTX	TEXT8565
7/8/2016	Revised	Quality	5282	HI-Mem7o	BHCK8566
7/8/2016	Revised	Quality	5283	HI-Mem7oTX	TEXT8566
7/8/2016	Revised	Quality	5284	HI-Mem7p	BHCK8567
7/8/2016	Revised	Quality	5285	HI-Mem7pTX	TEXT8567
7/8/2016	Revised	Quality	5295	HI-Mem7p	BHCK8567
7/8/2016	Revised	Quality	5300	HI-Mem8a1	BHCKFT29
7/8/2016	Revised	Quality	5301	HI-Mem8a1TX	TEXTFT29
7/8/2016	Revised	Quality	5302	HI-Mem8b1	BHCKFT31
7/8/2016	Revised	Quality	5303	HI-Mem8b1TX	TEXTFT31
7/8/2016	Revised	Quality	5604	NIS-P12	BHBC4340
7/8/2016	Revised	Quality	5788	HC-26b	BHCKB530
7/8/2016	Revised	Quality	5789	HC-26b	BHCKB530
7/8/2016	Revised	Quality	6293	HC-K11	BHCK3519
7/8/2016	Revised	Quality	6894	HC-R(II)1B	BHCKS396
7/8/2016	Revised	Quality	6895	HC-R(II)2aB	BHCKS399
7/8/2016	Revised	Quality	6896	HC-R(II)1C	BHCKD958
7/8/2016	Revised	Quality	6897	HC-R(II)2aB	BHCKS399
7/8/2016	Revised	Quality	6898	HC-R(II)2aC	BHCKD962

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7/8/2016	Revised	Quality	6902	HC-R(II)2bB	BHCKS403
7/8/2016	Revised	Quality	6903	HC-R(II)2bC	BHCKD967
7/8/2016	Revised	Quality	6904	HC-R(II)2bR	BHCKH271
7/8/2016	Revised	Quality	6905	HC-R(II)2bS	BHCKH272
7/8/2016	Revised	Quality	6906	HC-R(II)4aR	BHCKH273
7/8/2016	Revised	Quality	6907	HC-R(II)4aS	BHCKH274
7/8/2016	Revised	Quality	6908	HC-R(II)4bR	BHCKH275
7/8/2016	Revised	Quality	6909	HC-R(II)4bS	BHCKH276
7/8/2016	Revised	Quality	6910	HC-R(II)5dB	BHCKS458
7/8/2016	Revised	Quality	6911	HC-R(II)4cR	BHCKH277
7/8/2016	Revised	Quality	6912	HC-R(II)4cS	BHCKH278
7/8/2016	Revised	Quality	6913	HC-R(II)4dR	BHCKH279
7/8/2016	Revised	Quality	6914	HC-R(II)4dS	BHCKH280
7/8/2016	Revised	Quality	6915	HC-R(II)5dC	BHCKS459
7/8/2016	Revised	Quality	6916	HC-R(II)5dH	BHCKS461
7/8/2016	Revised	Quality	6917	HC-R(II)5aR	BHCKH281
7/8/2016	Revised	Quality	6918	HC-R(II)5aS	BHCKH282
7/8/2016	Revised	Quality	6919	HC-R(II)8B	BHCKS469
7/8/2016	Revised	Quality	6922	HC-R(II)5bR	BHCKH283
7/8/2016	Revised	Quality	6923	HC-R(II)5bS	BHCKH284
7/8/2016	Revised	Quality	6924	HC-R(II)5cR	BHCKH285
7/8/2016	Revised	Quality	6926	HC-R(II)5cS	BHCKH286
7/8/2016	Revised	Quality	6927	HC-R(II)5dR	BHCKH287
7/8/2016	Revised	Quality	6928	HC-R(II)5dS	BHCKH288
7/8/2016	Revised	Quality	6929	HC-R(II)7R	BHCKH291
7/8/2016	Revised	Quality	6931	HC-R(II)7S	BHCKH292
7/8/2016	Revised	Quality	6932	HC-R(II)8R	BHCKH294
7/8/2016	Revised	Quality	6933	HC-R(II)8S	BHCKH295
7/8/2016	Revised	Quality	6934	HC-R(II)8aR	BHCKH296
7/8/2016	Revised	Quality	6935	HC-R(II)8aS	BHCKH297
7/8/2016	Revised	Quality	6936	HC-R(II)8bR	BHCKH298
7/8/2016	Revised	Quality	6937	HC-R(II)8bS	BHCKH299
7/8/2016	Revised	Quality	6938	HC-R(II)16R	BHCKH301
7/8/2016	Revised	Quality	6939	HC-R(II)16S	BHCKH302
7/8/2016	Revised	Quality	6940	HC-R(II)18aR	BHCKH303
7/8/2016	Revised	Quality	6942	HC-R(II)18bR	BHCKH307
7/8/2016	Revised	Quality	6944	HC-R(II)18bS	BHCKH308
7/8/2016	Revised	Quality	6947	HC-R(II)2bB	BHCKS402
7/8/2016	Revised	Quality	6948	HC-R(II)20R	BHCKH309
7/8/2016	Revised	Quality	6952	HC-R(II)20S	BHCKH310
7/8/2016	Revised	Quality	6972	HC-R(II)2bB	BHCKS402
7/8/2016	Revised	Quality	6973	HC-R(II)2bB	BHCKS402

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7/8/2016	Revised	Quality	6974	HC-R(II)3aC	BHCKD972
7/8/2016	Revised	Quality	7015	HC-R(II)9aB	BHCKS476
7/8/2016	Revised	Quality	7020	HC-R(II)9aB	BHCKS476
7/8/2016	Revised	Quality	7025	HC-R(II)9aU	BHCKS479
7/8/2016	Revised	Quality	7027	HC-R(II)9bB	BHCKS481
7/8/2016	Revised	Quality	7029	HC-R(II)9bB	BHCKS481
7/8/2016	Revised	Quality	7035	HC-R(II)29	BHCKA222
7/8/2016	Revised	Quality	7038	HC-R(II)9cB	BHCKS486
7/8/2016	Revised	Quality	7039	HC-R(II)9cB	BHCKS486
7/8/2016	Revised	Quality	7040	HC-R(II)30	BHCK3128
7/8/2016	Revised	Quality	7042	HC-R(II)9dB	BHCKS491
7/8/2016	Revised	Quality	7045	HC-R(II)9dB	BHCKS491
7/8/2016	Revised	Quality	7046	HC-R(II)25E	BHCKS570
7/8/2016	Revised	Quality	7047	HC-R(II)10B	BHCKS496
7/8/2016	Revised	Quality	7048	HC-R(II)25G	BHCKG635
7/8/2016	Revised	Quality	7049	HC-R(II)10B	BHCKS496
7/8/2016	Revised	Quality	7050	HC-R(II)13A	BHCKD997
7/8/2016	Revised	Quality	7051	HC-R(II)25L	BHCKS574
7/8/2016	Revised	Quality	7052	HC-R(II)25M	BHCKS575
7/8/2016	Revised	Quality	7053	HC-R(II)14A	BHCKG606
7/8/2016	Revised	Quality	7054	HC-R(II)25O	BHCKS577
7/8/2016	Revised	Quality	7055	HC-R(II)15A	BHCKG612
7/8/2016	Revised	Quality	7056	HC-R(II)25Q	BHCKS579
7/8/2016	Revised	Quality	7057	HC-R(II)26	BHCKS580
7/8/2016	Revised	Quality	7058	HC-R(II)26	BHCKS580
7/8/2016	Revised	Quality	7059	HC-R(II)26	BHCKS580
7/8/2016	Revised	Quality	7060	HC-R(II)M1	BHCKG642
7/8/2016	Revised	Quality	7062	HC-R(II)29	BHCKA222
7/8/2016	Revised	Quality	7065	HC-R(II)M3aC	BHCKS605
7/8/2016	Revised	Quality	7067	HC-R(II)M3aC	BHCKS605
7/8/2016	Revised	Quality	7069	HC-R(II)M2cB	BHCKS589
7/8/2016	Revised	Quality	7075	HC-R(II)M3gC	BHCKS623
7/8/2016	Revised	Quality	7077	HC-R(II)M3gC	BHCKS623
7/8/2016	Revised	Quality	7080	HC-R(II)M2cC	BHCKS590
7/8/2016	Revised	Quality	7083	HC-R(II)M2dA	BHCKS591
7/8/2016	Revised	Quality	7084	HC-R(II)M2dB	BHCKS592
7/8/2016	Revised	Quality	7091	HC-R(II)M3eC	BHCKS617
7/8/2016	Revised	Quality	7095	HC-R(II)M3eC	BHCKS617
7/8/2016	Revised	Quality	8200	HC-R(II)25D	BHCKS569
7/8/2016	Revised	Quality	8210	HC-R(II)25F	BHCKS571
7/8/2016	Revised	Quality	8220	HC-R(II)25H	BHCKG636
7/8/2016	Revised	Quality	8230	HC-R(II)25J	BHCKS572

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7/8/2016	Revised	Quality	8240	HC-R(II)25N	BHCKS576
7/8/2016	Revised	Quality	8250	HC-R(II)25P	BHCKS578
7/8/2016	Revised	Quality	9206	HI-Mem17	BHCKJ321
7/8/2016	Revised	Quality	9406	HC-CM1f2	BHCKK168
7/8/2016	Revised	Quality	9406	HC-CM1f3a	BHCKK098
7/8/2016	Revised	Quality	9406	HC-CM1f3b	BHCKK203
7/8/2016	Revised	Quality	9406	HC-CM1f3c	BHCKK204
7/8/2016	Revised	Quality	9480	HC-L7c1a	BHCKG401
7/8/2016	Revised	Quality	9480	HC-L7c1b	BHCKG402
7/8/2016	Revised	Quality	9480	HC-L7c2a	BHCKG403
7/8/2016	Revised	Quality	9480	HC-L7c2b	BHCKG404
7/8/2016	Revised	Quality	9480	HC-L7c2c	BHCKG405
7/8/2016	Revised	Quality	9520	HC-NM1f2A	BHCKK138
7/8/2016	Revised	Quality	9520	HC-NM1f2B	BHCKK139
7/8/2016	Revised	Quality	9520	HC-NM1f3aA	BHCKK274
7/8/2016	Revised	Quality	9520	HC-NM1f3aB	BHCKK275
7/8/2016	Revised	Quality	9520	HC-NM1f3aC	BHCKK276
7/8/2016	Revised	Quality	9520	HC-NM1f3bA	BHCKK277
7/8/2016	Revised	Quality	9520	HC-NM1f3bB	BHCKK278
7/8/2016	Revised	Quality	9520	HC-NM1f3bC	BHCKK279
7/8/2016	Revised	Quality	9520	HC-NM1f3cA	BHCKK280
7/8/2016	Revised	Quality	9520	HC-NM1f3cB	BHCKK281
7/8/2016	Revised	Quality	9520	HC-NM1f3cC	BHCKK282
7/8/2016	Revised	Quality	9550	HC-R(I)25	BHCAP865
7/8/2016	Revised	Quality	9550	HC-R(I)34a	BHCA5311
7/8/2016	Revised	Quality	9550	HC-R(I)34b	BHCW5311
7/8/2016	Revised	Quality	9550	HC-R(II)1C	BHCKD958
7/8/2016	Revised	Quality	9550	HC-R(II)1G	BHCKD959
7/8/2016	Revised	Quality	9550	HC-R(II)1H	BHCKS397
7/8/2016	Revised	Quality	9550	HC-R(II)1I	BHCKD960
7/8/2016	Revised	Quality	9550	HC-R(II)1J	BHCKS398
7/8/2016	Revised	Quality	9550	HC-R(II)2aC	BHCKD962
7/8/2016	Revised	Quality	9550	HC-R(II)2aG	BHCKD963
7/8/2016	Revised	Quality	9550	HC-R(II)2aH	BHCKD964
7/8/2016	Revised	Quality	9550	HC-R(II)2aI	BHCKD965
7/8/2016	Revised	Quality	9550	HC-R(II)2aJ	BHCKS400
7/8/2016	Revised	Quality	9550	HC-R(II)2bC	BHCKD967
7/8/2016	Revised	Quality	9550	HC-R(II)2bG	BHCKD968
7/8/2016	Revised	Quality	9550	HC-R(II)2bH	BHCKD969
7/8/2016	Revised	Quality	9550	HC-R(II)2bI	BHCKD970
7/8/2016	Revised	Quality	9550	HC-R(II)2bJ	BHCKS403
7/8/2016	Revised	Quality	9550	HC-R(II)2bL	BHCKS405

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7/8/2016	Revised	Quality	9550	HC-R(II)2bN	BHCKS406
7/8/2016	Revised	Quality	9550	HC-R(II)2bR	BHCKH271
7/8/2016	Revised	Quality	9550	HC-R(II)2bS	BHCKH272
7/8/2016	Revised	Quality	9550	HC-R(II)3aG	BHCKD973
7/8/2016	Revised	Quality	9550	HC-R(II)3aH	BHCKS410
7/8/2016	Revised	Quality	9550	HC-R(II)3aJ	BHCKS411
7/8/2016	Revised	Quality	9550	HC-R(II)3bA	BHCKH171
7/8/2016	Revised	Quality	9550	HC-R(II)4aA	BHCKS413
7/8/2016	Revised	Quality	9550	HC-R(II)4aC	BHCKH173
7/8/2016	Revised	Quality	9550	HC-R(II)4aG	BHCKS415
7/8/2016	Revised	Quality	9550	HC-R(II)4aH	BHCKS416
7/8/2016	Revised	Quality	9550	HC-R(II)4aI	BHCKS417
7/8/2016	Revised	Quality	9550	HC-R(II)4aR	BHCKH273
7/8/2016	Revised	Quality	9550	HC-R(II)4aS	BHCKH274
7/8/2016	Revised	Quality	9550	HC-R(II)4bA	BHCKS419
7/8/2016	Revised	Quality	9550	HC-R(II)4bC	BHCKH174
7/8/2016	Revised	Quality	9550	HC-R(II)4bG	BHCKH175
7/8/2016	Revised	Quality	9550	HC-R(II)4bH	BHCKH176
7/8/2016	Revised	Quality	9550	HC-R(II)4bI	BHCKH177
7/8/2016	Revised	Quality	9550	HC-R(II)4bJ	BHCKS421
7/8/2016	Revised	Quality	9550	HC-R(II)4bR	BHCKH275
7/8/2016	Revised	Quality	9550	HC-R(II)4bS	BHCKH276
7/8/2016	Revised	Quality	9550	HC-R(II)4cA	BHCKS423
7/8/2016	Revised	Quality	9550	HC-R(II)4cC	BHCKS425
7/8/2016	Revised	Quality	9550	HC-R(II)4cG	BHCKS426
7/8/2016	Revised	Quality	9550	HC-R(II)4cH	BHCKS427
7/8/2016	Revised	Quality	9550	HC-R(II)4cI	BHCKS428
7/8/2016	Revised	Quality	9550	HC-R(II)4cJ	BHCKS429
7/8/2016	Revised	Quality	9550	HC-R(II)4cR	BHCKH277
7/8/2016	Revised	Quality	9550	HC-R(II)4cS	BHCKH278
7/8/2016	Revised	Quality	9550	HC-R(II)4dC	BHCKS433
7/8/2016	Revised	Quality	9550	HC-R(II)4dG	BHCKS434
7/8/2016	Revised	Quality	9550	HC-R(II)4dH	BHCKS435
7/8/2016	Revised	Quality	9550	HC-R(II)4dI	BHCKS436
7/8/2016	Revised	Quality	9550	HC-R(II)4dJ	BHCKS437
7/8/2016	Revised	Quality	9550	HC-R(II)4dR	BHCKH279
7/8/2016	Revised	Quality	9550	HC-R(II)4dS	BHCKH280
7/8/2016	Revised	Quality	9550	HC-R(II)5aA	BHCKS439
7/8/2016	Revised	Quality	9550	HC-R(II)5aC	BHCKH178
7/8/2016	Revised	Quality	9550	HC-R(II)5aG	BHCKS441
7/8/2016	Revised	Quality	9550	HC-R(II)5aH	BHCKS442
7/8/2016	Revised	Quality	9550	HC-R(II)5aI	BHCKS443

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7/8/2016	Revised	Quality	9550	HC-R(II)5aR	BHCKH281
7/8/2016	Revised	Quality	9550	HC-R(II)5aS	BHCKH282
7/8/2016	Revised	Quality	9550	HC-R(II)5bA	BHCKS445
7/8/2016	Revised	Quality	9550	HC-R(II)5bC	BHCKH179
7/8/2016	Revised	Quality	9550	HC-R(II)5bG	BHCKH180
7/8/2016	Revised	Quality	9550	HC-R(II)5bH	BHCKH181
7/8/2016	Revised	Quality	9550	HC-R(II)5bI	BHCKH182
7/8/2016	Revised	Quality	9550	HC-R(II)5bJ	BHCKS447
7/8/2016	Revised	Quality	9550	HC-R(II)5bR	BHCKH283
7/8/2016	Revised	Quality	9550	HC-R(II)5bS	BHCKH284
7/8/2016	Revised	Quality	9550	HC-R(II)5cA	BHCKS449
7/8/2016	Revised	Quality	9550	HC-R(II)5cC	BHCKS451
7/8/2016	Revised	Quality	9550	HC-R(II)5cG	BHCKS452
7/8/2016	Revised	Quality	9550	HC-R(II)5cH	BHCKS453
7/8/2016	Revised	Quality	9550	HC-R(II)5cI	BHCKS454
7/8/2016	Revised	Quality	9550	HC-R(II)5cJ	BHCKS455
7/8/2016	Revised	Quality	9550	HC-R(II)5cR	BHCKH285
7/8/2016	Revised	Quality	9550	HC-R(II)5cS	BHCKH286
7/8/2016	Revised	Quality	9550	HC-R(II)5dC	BHCKS459
7/8/2016	Revised	Quality	9550	HC-R(II)5dG	BHCKS460
7/8/2016	Revised	Quality	9550	HC-R(II)5dH	BHCKS461
7/8/2016	Revised	Quality	9550	HC-R(II)5dI	BHCKS462
7/8/2016	Revised	Quality	9550	HC-R(II)5dJ	BHCKS463
7/8/2016	Revised	Quality	9550	HC-R(II)5dR	BHCKH287
7/8/2016	Revised	Quality	9550	HC-R(II)5dS	BHCKH288
7/8/2016	Revised	Quality	9550	HC-R(II)7A	BHCKD976
7/8/2016	Revised	Quality	9550	HC-R(II)7C	BHCKD977
7/8/2016	Revised	Quality	9550	HC-R(II)7G	BHCKD978
7/8/2016	Revised	Quality	9550	HC-R(II)7H	BHCKD979
7/8/2016	Revised	Quality	9550	HC-R(II)7I	BHCKD980
7/8/2016	Revised	Quality	9550	HC-R(II)7J	BHCKS467
7/8/2016	Revised	Quality	9550	HC-R(II)7L	BHCKH186
7/8/2016	Revised	Quality	9550	HC-R(II)7M	BHCKH290
7/8/2016	Revised	Quality	9550	HC-R(II)7N	BHCKH187
7/8/2016	Revised	Quality	9550	HC-R(II)7R	BHCKH291
7/8/2016	Revised	Quality	9550	HC-R(II)7S	BHCKH292
7/8/2016	Revised	Quality	9550	HC-R(II)8C	BHCKD982
7/8/2016	Revised	Quality	9550	HC-R(II)8G	BHCKD983
7/8/2016	Revised	Quality	9550	HC-R(II)8I	BHCKD985
7/8/2016	Revised	Quality	9550	HC-R(II)8J	BHCKH185
7/8/2016	Revised	Quality	9550	HC-R(II)8L	BHCKH188
7/8/2016	Revised	Quality	9550	HC-R(II)8M	BHCKS470

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7/8/2016	Revised	Quality	9550	HC-R(II)8N	BHCKS471
7/8/2016	Revised	Quality	9550	HC-R(II)8R	BHCKH294
7/8/2016	Revised	Quality	9550	HC-R(II)8S	BHCKH295
7/8/2016	Revised	Quality	9550	HC-R(II)8aR	BHCKH296
7/8/2016	Revised	Quality	9550	HC-R(II)8aS	BHCKH297
7/8/2016	Revised	Quality	9550	HC-R(II)8bR	BHCKH298
7/8/2016	Revised	Quality	9550	HC-R(II)8bS	BHCKH299
7/8/2016	Revised	Quality	9550	HC-R(II)9aA	BHCKS475
7/8/2016	Revised	Quality	9550	HC-R(II)9aQ	BHCKS477
7/8/2016	Revised	Quality	9550	HC-R(II)9aT	BHCKS478
7/8/2016	Revised	Quality	9550	HC-R(II)9aU	BHCKS479
7/8/2016	Revised	Quality	9550	HC-R(II)9bA	BHCKS480
7/8/2016	Revised	Quality	9550	HC-R(II)9bQ	BHCKS482
7/8/2016	Revised	Quality	9550	HC-R(II)9bT	BHCKS483
7/8/2016	Revised	Quality	9550	HC-R(II)9bU	BHCKS484
7/8/2016	Revised	Quality	9550	HC-R(II)9cA	BHCKS485
7/8/2016	Revised	Quality	9550	HC-R(II)9cQ	BHCKS487
7/8/2016	Revised	Quality	9550	HC-R(II)9cT	BHCKS488
7/8/2016	Revised	Quality	9550	HC-R(II)9cU	BHCKS489
7/8/2016	Revised	Quality	9550	HC-R(II)9dA	BHCKS490
7/8/2016	Revised	Quality	9550	HC-R(II)9dQ	BHCKS492
7/8/2016	Revised	Quality	9550	HC-R(II)9dT	BHCKS493
7/8/2016	Revised	Quality	9550	HC-R(II)9dU	BHCKS494
7/8/2016	Revised	Quality	9550	HC-R(II)10A	BHCKS495
7/8/2016	Revised	Quality	9550	HC-R(II)10Q	BHCKS497
7/8/2016	Revised	Quality	9550	HC-R(II)10T	BHCKS498
7/8/2016	Revised	Quality	9550	HC-R(II)10U	BHCKS499
7/8/2016	Revised	Quality	9550	HC-R(II)12A	BHCKD991
7/8/2016	Revised	Quality	9550	HC-R(II)12C	BHCKD993
7/8/2016	Revised	Quality	9550	HC-R(II)12G	BHCKD994
7/8/2016	Revised	Quality	9550	HC-R(II)12H	BHCKD995
7/8/2016	Revised	Quality	9550	HC-R(II)12I	BHCKD996
7/8/2016	Revised	Quality	9550	HC-R(II)12J	BHCKS511
7/8/2016	Revised	Quality	9550	HC-R(II)13A	BHCKD997
7/8/2016	Revised	Quality	9550	HC-R(II)13G	BHCKG603
7/8/2016	Revised	Quality	9550	HC-R(II)13H	BHCKG604
7/8/2016	Revised	Quality	9550	HC-R(II)13I	BHCKG605
7/8/2016	Revised	Quality	9550	HC-R(II)13J	BHCKS512
7/8/2016	Revised	Quality	9550	HC-R(II)14A	BHCKG606
7/8/2016	Revised	Quality	9550	HC-R(II)14C	BHCKG608
7/8/2016	Revised	Quality	9550	HC-R(II)14H	BHCKG610
7/8/2016	Revised	Quality	9550	HC-R(II)14I	BHCKG611

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7/8/2016	Revised	Quality	9550	HC-R(II)14J	BHCKS513
7/8/2016	Revised	Quality	9550	HC-R(II)15A	BHCKG612
7/8/2016	Revised	Quality	9550	HC-R(II)15C	BHCKG614
7/8/2016	Revised	Quality	9550	HC-R(II)15G	BHCKG615
7/8/2016	Revised	Quality	9550	HC-R(II)15H	BHCKG616
7/8/2016	Revised	Quality	9550	HC-R(II)15I	BHCKG617
7/8/2016	Revised	Quality	9550	HC-R(II)15J	BHCKS514
7/8/2016	Revised	Quality	9550	HC-R(II)16A	BHCKS515
7/8/2016	Revised	Quality	9550	HC-R(II)16C	BHCKS517
7/8/2016	Revised	Quality	9550	HC-R(II)16D	BHCKS518
7/8/2016	Revised	Quality	9550	HC-R(II)16E	BHCKS519
7/8/2016	Revised	Quality	9550	HC-R(II)16G	BHCKS520
7/8/2016	Revised	Quality	9550	HC-R(II)16H	BHCKS521
7/8/2016	Revised	Quality	9550	HC-R(II)16I	BHCKS522
7/8/2016	Revised	Quality	9550	HC-R(II)16J	BHCKS523
7/8/2016	Revised	Quality	9550	HC-R(II)16R	BHCKH301
7/8/2016	Revised	Quality	9550	HC-R(II)16S	BHCKH302
7/8/2016	Revised	Quality	9550	HC-R(II)17A	BHCKG618
7/8/2016	Revised	Quality	9550	HC-R(II)17C	BHCKG620
7/8/2016	Revised	Quality	9550	HC-R(II)17G	BHCKG621
7/8/2016	Revised	Quality	9550	HC-R(II)17H	BHCKG622
7/8/2016	Revised	Quality	9550	HC-R(II)17I	BHCKG623
7/8/2016	Revised	Quality	9550	HC-R(II)17J	BHCKS524
7/8/2016	Revised	Quality	9550	HC-R(II)18aA	BHCKS525
7/8/2016	Revised	Quality	9550	HC-R(II)18aB	BHCKS526
7/8/2016	Revised	Quality	9550	HC-R(II)18aC	BHCKS527
7/8/2016	Revised	Quality	9550	HC-R(II)18aG	BHCKS528
7/8/2016	Revised	Quality	9550	HC-R(II)18aH	BHCKS529
7/8/2016	Revised	Quality	9550	HC-R(II)18aI	BHCKS530
7/8/2016	Revised	Quality	9550	HC-R(II)18aJ	BHCKS531
7/8/2016	Revised	Quality	9550	HC-R(II)18aR	BHCKH303
7/8/2016	Revised	Quality	9550	HC-R(II)18aS	BHCKH304
7/8/2016	Revised	Quality	9550	HC-R(II)18bA	BHCKG624
7/8/2016	Revised	Quality	9550	HC-R(II)18bC	BHCKG626
7/8/2016	Revised	Quality	9550	HC-R(II)18bG	BHCKG627
7/8/2016	Revised	Quality	9550	HC-R(II)18bH	BHCKG628
7/8/2016	Revised	Quality	9550	HC-R(II)18bI	BHCKG629
7/8/2016	Revised	Quality	9550	HC-R(II)18bJ	BHCKS539
7/8/2016	Revised	Quality	9550	HC-R(II)18bR	BHCKH307
7/8/2016	Revised	Quality	9550	HC-R(II)18bS	BHCKH308
7/8/2016	Revised	Quality	9550	HC-R(II)19A	BHCKS540
7/8/2016	Revised	Quality	9550	HC-R(II)20C	BHCKS543

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7/8/2016	Revised	Quality	9550	HC-R(II)20F	BHCKS544
7/8/2016	Revised	Quality	9550	HC-R(II)20G	BHCKS545
7/8/2016	Revised	Quality	9550	HC-R(II)20H	BHCKS546
7/8/2016	Revised	Quality	9550	HC-R(II)20I	BHCKS547
7/8/2016	Revised	Quality	9550	HC-R(II)20J	BHCKS548
7/8/2016	Revised	Quality	9550	HC-R(II)20R	BHCKH309
7/8/2016	Revised	Quality	9550	HC-R(II)20S	BHCKH310
7/8/2016	Revised	Quality	9550	HC-R(II)21C	BHCKS550
7/8/2016	Revised	Quality	9550	HC-R(II)21D	BHCKS551
7/8/2016	Revised	Quality	9550	HC-R(II)21E	BHCKS552
7/8/2016	Revised	Quality	9550	HC-R(II)21G	BHCKS554
7/8/2016	Revised	Quality	9550	HC-R(II)21H	BHCKS555
7/8/2016	Revised	Quality	9550	HC-R(II)21I	BHCKS556
7/8/2016	Revised	Quality	9550	HC-R(II)21J	BHCKS557
7/8/2016	Revised	Quality	9550	HC-R(II)22A	BHCKH191
7/8/2016	Revised	Quality	9550	HC-R(II)22C	BHCKH193
7/8/2016	Revised	Quality	9550	HC-R(II)22G	BHCKH194
7/8/2016	Revised	Quality	9550	HC-R(II)22H	BHCKH195
7/8/2016	Revised	Quality	9550	HC-R(II)22I	BHCKH196
7/8/2016	Revised	Quality	9550	HC-R(II)22J	BHCKH197
7/8/2016	Revised	Quality	9550	HC-R(II)22O	BHCKH198
7/8/2016	Revised	Quality	9550	HC-R(II)22P	BHCKH199
7/8/2016	Revised	Quality	9550	HC-R(II)22Q	BHCKH200
7/8/2016	Revised	Quality	9550	HC-R(II)27	BHCKS581
7/8/2016	Revised	Quality	9550	HC-R(II)29	BHCKA222
7/8/2016	Revised	Quality	9550	HC-R(II)30	BHCK3128
7/8/2016	Revised	Quality	9550	HC-R(II)M1	BHCKG642
7/8/2016	Revised	Quality	9550	HC-R(II)M2aA	BHCKS582
7/8/2016	Revised	Quality	9550	HC-R(II)M2aB	BHCKS583
7/8/2016	Revised	Quality	9550	HC-R(II)M2aC	BHCKS584
7/8/2016	Revised	Quality	9550	HC-R(II)M2bA	BHCKS585
7/8/2016	Revised	Quality	9550	HC-R(II)M2bB	BHCKS586
7/8/2016	Revised	Quality	9550	HC-R(II)M2bC	BHCKS587
7/8/2016	Revised	Quality	9550	HC-R(II)M2cA	BHCKS588
7/8/2016	Revised	Quality	9550	HC-R(II)M2cB	BHCKS589
7/8/2016	Revised	Quality	9550	HC-R(II)M2cC	BHCKS590
7/8/2016	Revised	Quality	9550	HC-R(II)M2dA	BHCKS591
7/8/2016	Revised	Quality	9550	HC-R(II)M2dB	BHCKS592
7/8/2016	Revised	Quality	9550	HC-R(II)M2dC	BHCKS593
7/8/2016	Revised	Quality	9550	HC-R(II)M2eA	BHCKS594
7/8/2016	Revised	Quality	9550	HC-R(II)M2eB	BHCKS595
7/8/2016	Revised	Quality	9550	HC-R(II)M2eC	BHCKS596

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7/8/2016	Revised	Quality	9550	HC-R(II)M2fA	BHCK5597
7/8/2016	Revised	Quality	9550	HC-R(II)M2fB	BHCK5598
7/8/2016	Revised	Quality	9550	HC-R(II)M2fC	BHCK5599
7/8/2016	Revised	Quality	9550	HC-R(II)M2gA	BHCK5600
7/8/2016	Revised	Quality	9550	HC-R(II)M2gB	BHCK5601
7/8/2016	Revised	Quality	9550	HC-R(II)M2gC	BHCK5602
7/8/2016	Revised	Quality	9550	HC-R(II)M3aA	BHCK5603
7/8/2016	Revised	Quality	9550	HC-R(II)M3aB	BHCK5604
7/8/2016	Revised	Quality	9550	HC-R(II)M3aC	BHCK5605
7/8/2016	Revised	Quality	9550	HC-R(II)M3bA	BHCK5606
7/8/2016	Revised	Quality	9550	HC-R(II)M3bB	BHCK5607
7/8/2016	Revised	Quality	9550	HC-R(II)M3bC	BHCK5608
7/8/2016	Revised	Quality	9550	HC-R(II)M3cA	BHCK5609
7/8/2016	Revised	Quality	9550	HC-R(II)M3cB	BHCK5610
7/8/2016	Revised	Quality	9550	HC-R(II)M3cC	BHCK5611
7/8/2016	Revised	Quality	9550	HC-R(II)M3dA	BHCK5612
7/8/2016	Revised	Quality	9550	HC-R(II)M3dB	BHCK5613
7/8/2016	Revised	Quality	9550	HC-R(II)M3dC	BHCK5614
7/8/2016	Revised	Quality	9550	HC-R(II)M3eA	BHCK5615
7/8/2016	Revised	Quality	9550	HC-R(II)M3eB	BHCK5616
7/8/2016	Revised	Quality	9550	HC-R(II)M3eC	BHCK5617
7/8/2016	Revised	Quality	9550	HC-R(II)M3fA	BHCK5618
7/8/2016	Revised	Quality	9550	HC-R(II)M3fB	BHCK5619
7/8/2016	Revised	Quality	9550	HC-R(II)M3fC	BHCK5620
7/8/2016	Revised	Quality	9550	HC-R(II)M3gA	BHCK5621
7/8/2016	Revised	Quality	9550	HC-R(II)M3gB	BHCK5622
7/8/2016	Revised	Quality	9550	HC-R(II)M3gC	BHCK5623
7/8/2016	Revised	Quality	9550	HC-R(II)M4	BHCK5624
7/8/2016	Revised	Quality	9600	HC-R(I)4	BHCAP839
7/8/2016	Revised	Quality	9600	HC-R(I)6	BHCAP841
7/8/2016	Revised	Quality	9600	HC-R(I)11	BHCAP851
7/8/2016	Revised	Quality	9600	HC-R(I)13	BHCAP853
7/8/2016	Revised	Quality	9600	HC-R(I)14	BHCAP854
7/8/2016	Revised	Quality	9600	HC-R(I)15	BHCAP855
7/8/2016	Revised	Quality	9600	HC-R(I)17	BHCAP857
7/8/2016	Revised	Quality	9600	HC-R(I)20	BHCAP860
7/8/2016	Revised	Quality	9600	HC-R(I)21	BHCAP861
7/8/2016	Revised	Quality	9600	HC-R(I)22	BHCAP862
7/8/2016	Revised	Quality	9600	HC-R(I)24	BHCAP864
7/8/2016	Revised	Quality	9600	HC-R(I)27	BHCAP866
7/8/2016	Revised	Quality	9600	HC-R(I)28	BHCAP867
7/8/2016	Revised	Quality	9600	HC-R(I)29	BHCAP868

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7/8/2016	Revised	Quality	9600	HC-R(I)30a	BHCA5310
7/8/2016	Revised	Quality	9610	HC-R(I)30b	BHCW5310
7/8/2016	Revised	Quality	9620	HC-R(I)31	BHCAQ257
7/8/2016	Revised	Quality	9620	HC-R(I)33	BHCAP872
7/8/2016	Revised	Quality	9620	HC-R(I)40a	BHCAA223
7/8/2016	Revised	Quality	9630	HC-R(I)40b	BHCWA223
7/8/2016	Revised	Validity	204	HC-Q7B	BHCKG503
7/8/2016	Revised	Validity	219	HC-Q1A	BHCY1773
7/8/2016	Revised	Validity	355	HC-CM1f3c	BHCKK204
7/8/2016	Revised	Validity	358	HC-CM1f2	BHCKK168
7/8/2016	Revised	Validity	359	HC-CM1f3a	BHCKK098
7/8/2016	Revised	Validity	360	HC-CM1f3b	BHCKK203
7/8/2016	Revised	Validity	361	HC-CM1f3c	BHCKK204
7/8/2016	Revised	Validity	385	HC-NM1f3cA	BHCKK280
7/8/2016	Revised	Validity	386	HC-NM1f3cB	BHCKK281
7/8/2016	Revised	Validity	387	HC-NM1f3cC	BHCKK282
7/8/2016	Revised	Validity	394	HC-NM1f2A	BHCKK138
7/8/2016	Revised	Validity	395	HC-NM1f2B	BHCKK139
7/8/2016	Revised	Validity	396	HC-NM1f2C	BHCKK140
7/8/2016	Revised	Validity	397	HC-NM1f3aA	BHCKK274
7/8/2016	Revised	Validity	398	HC-NM1f3aB	BHCKK275
7/8/2016	Revised	Validity	399	HC-NM1f3aC	BHCKK276
7/8/2016	Revised	Validity	400	HC-NM1f3bA	BHCKK277
7/8/2016	Revised	Validity	401	HC-NM1f3bB	BHCKK278
7/8/2016	Revised	Validity	402	HC-NM1f3bC	BHCKK279
7/8/2016	Revised	Validity	403	HC-NM1f3cA	BHCKK280
7/8/2016	Revised	Validity	404	HC-NM1f3cB	BHCKK281
7/8/2016	Revised	Validity	405	HC-NM1f3cC	BHCKK282
7/8/2016	Revised	Validity	416	HC-C6cA	BHCKK137
7/8/2016	Revised	Validity	417	HC-C6dA	BHCKK207
7/8/2016	Revised	Validity	418	HC-C7A	BHCK2081
7/8/2016	Revised	Validity	419	HC-c9b2A	BHCKJ451
7/8/2016	Revised	Validity	421	HC-C2bA	BHCK1296
7/8/2016	Revised	Validity	422	HC-C3A	BHCK1590
7/8/2016	Revised	Validity	423	HC-C6aA	BHCKB538
7/8/2016	Revised	Validity	1190	HI-12	BHCKG104
7/8/2016	Revised	Validity	3715	HC-R(II)1A	BHCKD957
7/8/2016	Revised	Validity	3730	HC-2a	BHCK1754
7/8/2016	Revised	Validity	3740	HC-R(II)2aA	BHCKD961
7/8/2016	Revised	Validity	3755	HC-2b	BHCK1773
7/8/2016	Revised	Validity	3765	HC-R(II)2bA	BHCKD966
7/8/2016	Revised	Validity	3795	HC-R(II)3aA	BHCKD971

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7/8/2016	Revised	Validity	3800	HC-R(II)3aA	BHCKD971
7/8/2016	Revised	Validity	3815	HC-R(II)3bA	BHCKH171
7/8/2016	Revised	Validity	3818	HC-R(II)3bA	BHCKH171
7/8/2016	Revised	Validity	3820	HC-R(II)4aA	BHCKS413
7/8/2016	Revised	Validity	3825	HC-R(II)4bA	BHCKS419
7/8/2016	Revised	Validity	3830	HC-R(II)4cA	BHCKS423
7/8/2016	Revised	Validity	3840	HC-R(II)4dA	BHCKS431
7/8/2016	Revised	Validity	3845	HC-R(II)5aA	BHCKS439
7/8/2016	Revised	Validity	3850	HC-R(II)5bA	BHCKS445
7/8/2016	Revised	Validity	3855	HC-R(II)5cA	BHCKS449
7/8/2016	Revised	Validity	3860	HC-4c	BHCK3123
7/8/2016	Revised	Validity	3865	HC-R(II)5dA	BHCKS457
7/8/2016	Revised	Validity	3870	HC-R(II)6A	BHCK3123
7/8/2016	Revised	Validity	3885	HC-5	BHCK3545
7/8/2016	Revised	Validity	3895	HC-R(II)7A	BHCKD976
7/8/2016	Revised	Validity	3902	HC-R(II)8A	BHCKD981
7/8/2016	Revised	Validity	3915	HC-R(II)9aA	BHCKS475
7/8/2016	Revised	Validity	3919	HC-R(II)9aT	BHCKS478
7/8/2016	Revised	Validity	3920	HC-R(II)11A	BHCT2170
7/8/2016	Revised	Validity	3921	HC-R(II)9aU	BHCKS479
7/8/2016	Revised	Validity	3925	HC-R(II)9bA	BHCKS480
7/8/2016	Revised	Validity	3930	HC-R(II)8A	BHCKD981
7/8/2016	Revised	Validity	3935	HC-R(II)9cA	BHCKS485
7/8/2016	Revised	Validity	3940	HC-R(II)9dA	BHCKS490
7/8/2016	Revised	Validity	3945	HC-12	BHCK2170
7/8/2016	Revised	Validity	3950	HC-R(II)10A	BHCKS495
7/8/2016	Revised	Validity	3955	HC-R(II)11B	BHCKS500
7/8/2016	Revised	Validity	3965	HC-R(II)11C	BHCKD987
7/8/2016	Revised	Validity	3975	HC-R(II)11G	BHCKD988
7/8/2016	Revised	Validity	3985	HC-R(II)11H	BHCKD989
7/8/2016	Revised	Validity	3995	HC-R(II)11I	BHCKD990
7/8/2016	Revised	Validity	4005	HC-R(II)11A	BHCT2170
7/8/2016	Revised	Validity	4010	HC-R(II)11J	BHCKS503
7/8/2016	Revised	Validity	4014	HC-R(II)11L	BHCKS505
7/8/2016	Revised	Validity	4016	HC-R(II)11M	BHCKS506
7/8/2016	Revised	Validity	4018	HC-R(II)11N	BHCKS507
7/8/2016	Revised	Validity	4024	HC-R(II)11Q	BHCKS510
7/8/2016	Revised	Validity	4025	HC-R(II)11R	BHCKH300
7/8/2016	Revised	Validity	4030	HC-R(II)12A	BHCKD991
7/8/2016	Revised	Validity	4035	HC-R(II)12B	BHCKD992
7/8/2016	Revised	Validity	4055	HC-R(II)13B	BHCKD998
7/8/2016	Revised	Validity	4065	HC-R(II)13B	BHCKD998

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7/8/2016	Revised	Validity	4085	HC-R(II)14B	BHCKG607
7/8/2016	Revised	Validity	4095	HC-R(II)14B	BHCKG607
7/8/2016	Revised	Validity	4155	HC-R(II)15A	BHCKG612
7/8/2016	Revised	Validity	4165	HC-R(II)15B	BHCKG613
7/8/2016	Revised	Validity	4172	HC-R(II)16A	BHCKS515
7/8/2016	Revised	Validity	4180	HC-R(II)16B	BHCKS516
7/8/2016	Revised	Validity	4195	HC-R(II)17A	BHCKG618
7/8/2016	Revised	Validity	4210	HC-R(II)17B	BHCKG619
7/8/2016	Revised	Validity	4214	HC-R(II)18aB	BHCKS526
7/8/2016	Revised	Validity	4216	HC-R(II)18aB	BHCKS526
7/8/2016	Revised	Validity	4220	HC-R(II)18bB	BHCKG625
7/8/2016	Revised	Validity	4230	HC-R(II)18cB	BHCKG625
7/8/2016	Revised	Validity	4235	HC-R(II)19B	BHCKS541
7/8/2016	Revised	Validity	4242	HC-R(II)20B	BHCKS542
7/8/2016	Revised	Validity	4244	HC-R(II)21B	BHCKS549
7/8/2016	Revised	Validity	4246	HC-R(II)22A	BHCKH191
7/8/2016	Revised	Validity	4250	HC-R(II)23C	BHCKG630
7/8/2016	Revised	Validity	4252	HC-R(II)23D	BHCKS558
7/8/2016	Revised	Validity	4254	HC-R(II)23E	BHCKS559
7/8/2016	Revised	Validity	4256	HC-R(II)23F	BHCKS560
7/8/2016	Revised	Validity	4260	HC-R(II)23G	BHCKG631
7/8/2016	Revised	Validity	4270	HC-R(II)23H	BHCKG632
7/8/2016	Revised	Validity	4280	HC-R(II)23I	BHCKG633
7/8/2016	Revised	Validity	4281	HC-R(II)23J	BHCKS561
7/8/2016	Revised	Validity	4283	HC-R(II)23L	BHCKS563
7/8/2016	Revised	Validity	4284	HC-R(II)23M	BHCKS564
7/8/2016	Revised	Validity	4285	HC-R(II)23N	BHCKS565
7/8/2016	Revised	Validity	4286	HC-R(II)23O	BHCKS566
7/8/2016	Revised	Validity	4287	HC-R(II)23P	BHCKS567
7/8/2016	Revised	Validity	4288	HC-R(II)23Q	BHCKS568
7/8/2016	Revised	Validity	4290	HC-R(II)25C	BHCKG634
7/8/2016	Revised	Validity	4320	HC-R(II)25I	BHCKG637
7/8/2016	Revised	Validity	4335	HC-R(II)28	BHCKB704
7/8/2016	Revised	Validity	4345	HC-R(II)31	BHCKG641
7/8/2016	Revised	Validity	5100	HC-R(I)2	BHCT3247
7/8/2016	Revised	Validity	5115	HC-R(I)3a	BHCAP838
7/8/2016	Revised	Validity	5117	HC-R(I)3a	BHCAP838
7/8/2016	Revised	Validity	5120	HC-R(I)5	BHCAP840
7/8/2016	Revised	Validity	5130	HC-R(I)9e	BHCAP848
7/8/2016	Revised	Validity	5132	HC-R(I)9f	BHCAP849
7/8/2016	Revised	Validity	5135	HC-R(I)9f	BHCAP849
7/8/2016	Revised	Validity	5136	HC-R(I)9e	BHCAP848

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7/8/2016	Revised	Validity	5150	HC-R(I)12	BHCAP852
7/8/2016	Revised	Validity	5160	HC-R(I)18	BHCAP858
7/8/2016	Revised	Validity	5170	HC-R(I)19	BHCAP859
7/8/2016	Revised	Validity	5180	HC-R(I)23	BHCAP863
7/8/2016	Revised	Validity	5190	HC-R(I)25	BHCAP865
7/8/2016	Revised	Validity	5200	HC-R(I)25	BHCAP865
7/8/2016	Revised	Validity	5210	HC-R(I)26	BHCA8274
7/8/2016	Revised	Validity	5220	HC-R(I)32a	BHCAP870
7/8/2016	Revised	Validity	5230	HC-R(I)32b	BHCWP870
7/8/2016	Revised	Validity	5240	HC-R(I)34a	BHCA5311
7/8/2016	Revised	Validity	5250	HC-R(I)34a	BHCA5311
7/8/2016	Revised	Validity	5260	HC-R(I)34b	BHCW5311
7/8/2016	Revised	Validity	5270	HC-R(I)34b	BHCW5311
7/8/2016	Revised	Validity	5280	HC-R(I)35a	BHCA3792
7/8/2016	Revised	Validity	5290	HC-R(I)35b	BHCW3792
7/8/2016	Revised	Validity	5300	HC-R(I)36	BHCK3368
7/8/2016	Revised	Validity	5320	HC-R(I)39	BHCAA224
7/8/2016	Revised	Validity	5325	HC-R(II)m4	BHCK5624
7/8/2016	Revised	Validity	5400	HC-R(I)47	BHCAH313
7/8/2016	Revised	Validity	5420	HC-R(I)48	BHCAH314

FR Y-9C

Consolidated Financial Statements for Bank Holding Companies

RECORD OF CHANGES

Revision	Date of Change	Pages Affected
1	June 2007	CONTENTS-2, CONTENTS-4 through CONTENTS-8, GEN-1 through GEN-7, HI-12, HI-24, HI-25, ISnotes-P-4, GL-1 through GL-79
2	March 2008	CONTENTS-5 through CONTENTS-8, GEN-6, HI-1 through HI-27, HI-B-1 through HI-B-6, HC-B-4 through HC-B-9, HC-C-1 through HC-C-22, HC-D-1 through HC-D-8, HC-E-7, HC-K-1, HC-K-2, HC-L-2, HC-N-4 through HC-N-8, HC-P-1 through HC-P-5, HC-Q-1 through HC-Q-3, HC-R-28 through HC-R-38, HC-S-7 through HC-S-9, GL-22 through GL-80, CHK-1 through CHK-20, EDIT-1 through EDIT-134
3	June 2008	HI-3 through HI-27, HC-5 through HC-13, HC-B-6 through HC-B-12, HC-C-18 through HC-C-20, HC-F-3, HC-F-4, HC-G-2, HC-R-33 through HC-R-38, GL-7, GL-8, CHK-1 through CHK-19, EDIT-1 through EDIT-126
4	March 2009	CONTENTS-4 through CONTENTS-8, HI-3 through HI-5, HI-15 through HI-27, HI-A-1 through HI-A-5, HC-2 through HC-13, HC-B-6 through HC-B-12, HC-C-4 through HC-C-23, HC-D-4 through HC-D-8, HC-L-4 through HC-L-14, HC-M-3 through HC-M-12, HC-R-2 through HC-R-41, GL-2 through GL-82
5	June 2009	CONTENTS-2, CONTENTS-4 through CONTENTS-8, GEN-1, GEN-4 through GEN-6, HI-3, HI-20, HI-23, HI-25, HI-A-1 through HI-A-5, ISNotes-P-5, HC-6 through HC-13, HC-B-1 through HC-B-14, HC-C-7, HC-C-9 through HC-C-23, HC-D-2 through HC-D-9, HC-F-1, HC-K-2, HC-L-5 through HC-L-17, HC-M-1 through HC-M-11, HC-N-8, HC-Q-1 through HC-Q-3, HC-R-1 through HC-R-46, GL-8 through GL-83
6	September 2009	CONTENTS-4 through CONTENTS-8, HI-1 through HI-27, HI-A-3 through HI-A-5, HI-B-4 through HI-B-7, ISNotes-P-2 through ISNotes-P-6, HC-8 through HC-13, HC-K-1, HC-K-2, HC-M-3 through HC-M-11, HC-R-5, HC-R-6, HC-R-13, HC-R-16, HC-R-25, HC-R-27, HC-R-31, GL-12 through GL-83, CHK-10, CHK-14
7	December 2009	CONTENTS-5 through CONTENTS-8, HI-22, HC-6 through HC-13, HC-B-6, HC-B-7, HC-E-2 through HC-E-8, HC-M-5 through HC-M-11, HC-Q-2, HC-R-26 through HC-R-46, GL-4, GL-5, GL-32 through GL-83, EDIT-8, EDIT-9, EDIT-101
8	March 2010	GEN-6, GEN-7, HI-11 through HI-28, HC-C-14 through HC-C-23, HC-E-7, HC-F-2 through HC-F-4, HC-K-1 through HC-K-3, HC-L-1 through HC-L-18, HC-M-1 through HC-M-11, HC-R-24 through HC-R-46
9	June 2010	CONTENTS-5 through CONTENTS-8, HI-20, HI-A-1, HI-B-3, ISNotes-P-5, ISnotes-P-6, HC-7 through HC-14, HC-C-3 through HC-C-6, HC-C-8 through HC-C-13, HC-C-15 through HC-C-21, HC-D-8, HC-E-6, HC-K-1, HC-K-2, HC-M-2 through HC-M-11, HC-N-6, HC-P-1, HC-R-24 through HC-R-46, HC-S-1 through HC-S-9, GL-3, GL-46, GL-54 through GL-55, GL-71 through GL-83
10	September 2010	CONTENTS-7, CONTENTS-8, GEN-4 through GEN-7, HI-A-1 through HI-A-5, GL-49, GL-50, GL-55, GL-69 through GL-86
11	December 2010	CONTENTS-4 through CONTENTS-8, HC-C-23, HC-P-4, HC-P-5, GL-1 through GL-6, GL-8 through GL-87.

Revision	Date of Change	Pages Affected
12	March 2011	CONTENTS-3, GEN-3 through GEN-7, HI-23 through HI-29, HI-B-3 through HI-B-7, HC-B-6 through HC-B-15, HC-C-4 through HC-C-26, HC-D-2 through HC-D-9, HC-F-2 through HC-F-5, HC-K-1 through HC-K-3, HC-L-8 through HC-L-18, HC-M-1 through HC-M-15, HC-N-3 through HC-N-12, HC-P-1 through HC-P-5, HC-R-3 through HC-R-45, HC-V-1 through HC-V-3
13	June 2011	CONTENTS-4 through CONTENTS-8, GEN-2, GEN-4 through GEN-6, HI-1 through HI-29, HI-A-2 through HI-A-5, HI-B-4, HI-B-6, HI-B-7, ISnotes-P-5 through ISnotes-O-7, HC-1, HC-4 through HC-14, HC-B-1, HC-B-2, HC-B-4, HC-B-6 through HC-B-15, HC-C-1 through HC-C-26, HC-D-1 through HC-D-9, HC-F-1 through HC-F-5, HC-L-1 through HC-L-18, HC-M-1 through HC-M-3, HC-M-6 through HC-M-14, HC-N-1 through HC-N-13, HC-P-3, HC-Q-1 through HC-Q-3, HC-R-5, HC-R-8, HC-R-9, HC-R-12 through HC-R-45, HC-S-1 through HC-S-9, GL-3 through GL-6, GL-57 through GL-87
14	September 2011	HI-24 through HI-29, HC-3, HC-8, HC-B-6 through HC-B-15, HC-C-2 through HC-C-26, HC-D-2 through HC-D-9, HC-E-3, HC-E-5, HC-F-3 through HC-F-5, HC-K-1 through HC-K-3, HC-M-5, HC-R-9 through HC-R-45, GL-9 through GL-88
15	March 2012	CONTENTS-4 through CONTENTS-8, GEN-1 through GEN-7, HI-1 through HI-29, HC-K-1 through HC-K-3, HC-L-7, HC-M-6, HC-M-7, HC-M-11 through HC-M-15, HC-R-1, HC-R-2, GL-14 through GL-89
16	June 2012	GEN-6, GEN-7, HI-B-3 through HI-B-7, HC-M-3, HC-N-6, HC-N-13, HC-P-5, HC-R-2 through HC-R-46
17	September 2012	CONTENTS-3, CONTENTS-4 through CONTENTS-8, HI-4 through HI-29, HI-A-4, HI-A-5, HI-B-2, HC-3 through HC-14, HC-K-2, HC-K-3, HC-L-1 through HC-L-18, HC-P-5, GL-34, GL-37 through GL-89
18	December 2012	GEN-1, HC-M-6
19	March 2013	Most all pages have changes
20	June 2013	CONTENTS-2, CONTENTS-5 through CONTENTS-8, GEN-6, GEN-7, HI-12 through HI-21, HC-8 through HC-14, HC-B-8 through HC-B-15, HC-C-2, HC-C-20, HC-C-25, HC-D-4, HC-E-3 through HC-E-8, HC-L-9 through HC-L-18, HC-M-8 through HC-M-14, HC-N-2 through HC-N-13, HC-R-15 through HC-R-46, GL-44 through GL-92
21	September 2013	GEN-1, GEN-7, HI-C-2, HI-C-3, HC-F-4, HC-P-4 through HC-P-6, HC-Q-1 through HC-Q-4, HC-R-15 through HC-R-46
22	December 2013	HI-C-1, HI-C-2, HC-C-17 through HC-C-26, HC-P-4 through HC-P-6, HC-Q-2, HC-Q-3, GL-82 through GL-92
23	March 2014	HC-R-1, HC-R-17 through HC-R-79
24	June 2014	HI-13 through HI-21, HC-14, HC-B-3 through HC-B-15, HC-C-3 through HC-C-27, HC-R-1, HC-R-2, HC-R-17, HC-R-18, HC-R-34, HC-R-35, HC-R-39, HC-R-45, HC-R-46, HC-R 47, HC-R-49, HC-R 50, HC-R-60 through HC-R-65, HC-R-73, GL-58 through GL-60, GL-64, GL 65
25	September 2014	HI-21, HC-S-3 through HC-S-10
26	December 2014	GEN-3 through GEN-7, HI-4 through HI-21, HC-R- 25, HC-R 25, HC-R-26, HC-R-31, GL-65 through GL67
27	March 2015	GEN-1, GEN-2, HI-5, HI-6, HC-M-7, HC-L-6 through HC-L-18, HC-R-1 through HC-R-110, GL-39, GL-89 through GL-92

Revision	Date of Change	Pages Affected
28	June 2015	HI-C-2, HC-5 through HC-15, HC-C-21 through HC-C-23, HC-D-1, HC-F-5, HC-N-2, HC-N-13, HC-R-1 through HC-R-110, GL-4 through 11, and GL- 58 through 92
29	September 2015	HC-R-10, HC-R-27, HC-R-60, HC-R- 64 HC-R-65, HC-R-66, HC-R-67, HC-R-70, HC-R-71, HC-R-88
30	March 2016	CONTENTS 4 through CONTENTS 8, GEN-3, GEN-6, HI-1, HI-16, HI -26, HI-A-4, HI-B-1, HC-8, HC-B-5, HC-B-6, HC-K-1, HC-R-19, HC-R-31 through 34, HC-R-61, HC-R-66, HC-R-68, HC-R-79, GL-13, GL-14, GL-44 through 47, GL-68, and GL-69
31	September 2016	CONTENTS-5, GEN-1, HI-5, HI-9-10, HI-11, HI-13, HI-16-18, HI-20-24, HI-A2, IS notes P3-5, HC-C 20, HC-D6, HC-D-9, HC-I-1, HC-I-2, HC-M-4, HC-N-9, HC-N-11, HC-Q-3-4, HC-R92, HC-R-102, GL-50, GL-51

FR Y-9LP**RECORD OF CHANGES**

Parent Company Only Financial Statements for Large Holding Companies

Revision	Date of Change	Pages Affected
1	March 2008	PI-4, PI-5, PI-A-1, PI-A-3 through PI-A-5, PC-8, PC-9, CHK-1, CHK-2, EDIT-1 through EDIT-14
2	June 2008	PI-A-1, PI-A-3, PI-A-4, CHK-1, CHK-2, EDIT-1 through EDIT-14
3	March 2010	GEN-5
4	September 2010	PC-B-10
5	March 2011	GEN-4, PC-B-4 through PC-B-8, CHK-1, CHK-2, EDIT-1 through EDIT-12
6	June 2011	GEN-3, PI-4, PI-5, PI-A-1 through PI-A-5, PC-2 through PC-9, PC-A-1 through PC-A-4, PC-B-5
7	September 2011	PC-7
8	March 2012	GEN-1 through GEN-5, PI-1 through PI-5, PC-A-1 through PC-A-4, PC-B-6 through PC-B-8, CHK-1, CHK-2, EDIT-1 through EDIT-12
9	June 2012	GEN-1, PI-1, PC-5, PC-7, PC-8, PC-A-1, CHK-1, CHK-2, EDIT-1 through EDIT-12
10	December 2012	CHK-1, CHK-2, EDIT-1 through EDIT-12
11	March 2013	GEN-1 through GEN-5, PI-1 through PI-5, PI-A-1 through PI-A-5, PC-1 through PC-9, PC-A-1 through PC-A-4, PC-B-1 through PC-B-8, LP Notes-1
10	June 2013	GEN-1, PI-1, PC-A-1, PC-B-1
12	June 2014	GEN-1, PC-9, and EDIT-10
13	March 2015	GEN-1 and GEN-2
14	September 2016	GEN-1