



July 5, 2018

To the Chief Executive Officer of the Holding Company:

Enclosed is information for completing the following reports as of June 30, 2018. The forms and instructions are available on our <https://www.federalreserve.gov/apps/reportforms/default.aspx> website. The final reporting forms and instructions for the FR Y-9C, FR Y-11 and the FR 2314 will be posted to the Board's public website at a later date.

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 Consolidated Financial Statements for Holding Companies (**FR Y-9C**) and the Parent Company Only Financial Statements for Large Holding Companies (**FR Y-9LP**).

These HCs **may also be required** to submit the Holding Company Report of Insured Depository Institutions' Section 23A Transactions with Affiliates (**FR Y-8**); the Financial Statements of U.S. Nonbank Subsidiaries of U.S. Holding Companies (**FR Y-11**); the Financial Statements of Foreign Nonbank Subsidiaries of U.S. Banking Organizations (**FR 2314**); and/or the Consolidated Holding Company Report of Equity Investments in Nonfinancial Companies (**FR Y-12**). See the FR Y-8, FR Y-11, FR 2314, and FR Y-12 report instructions to determine if your HC is required to complete and submit any of these reports.

Supplemental Materials

Supplemental instructions concerning current accounting and reporting issues are provided in Attachment 1. **Note:** Updates to the supplemental instructions are forthcoming due to the recently enacted legislation pertaining to the Economic Growth, Regulatory Relief, and Consumer Protection Act.

Summary of Form, Instruction, and Edit Changes

Changes to data edits impacting the FR Y-9C, the FR Y-8, the FR Y-11 and the FR 2314 reports for the June 30, 2018 report date are provided in Attachment 3.

FR Y-9C: On March 21, 2018, the Federal Reserve published a final notice in the Federal Register¹ to implement a number of revisions to the FR Y-9 reporting requirements which were also consistent with changes to the Federal Financial Institutions Examination Council (FFIEC) Consolidated Reports of Condition and Income (Call Reports) (FFIEC 031, 041, & 051; OMB No. 7100-0036).² The FR Y-9C report form and instructions have been updated to incorporate these changes:

- Deleting and combining of certain data items pertaining to (1) Goodwill and Other intangible assets from Schedule HC, Balance Sheet; (2) U.S Government agency obligations and structured financial products from Schedule HC-B, Securities; (3) Structured financial

¹ See 83 Fed. Reg. 12395 (March 21, 2018).

² See 83 Fed. Reg. 939 (January 8, 2018).

- products and certain loans and the unpaid principal balance of such loans on Schedule HC-D, Trading Assets; (4) Certain over-the counter derivatives on Schedule HC-L, Derivatives and Off-Balance sheet items, and (5) Purchased credit card relationships and nonmortgage servicing assets from Schedule HC-M, Memoranda;
- Deleting two preprinted captions for other noninterest income on Schedule HI, Income Statement and certain data items on Schedule HC-D, Trading Assets and Liabilities;
 - Deleting Column B (Domestic Office) from Schedule HC-D, Trading Assets and Liabilities;
 - Reducing the reporting frequency from quarterly to semiannual and from quarterly to annual for certain data items on the FR Y-9C report;
 - Increasing and adding reporting thresholds for certain data items in four FR Y-9C schedules and
 - Moving the reporting of “Goodwill” from Schedule HC to Schedule HC-M, Memoranda.

On April 30, 2018, the Federal Reserve requested comment on proposed revisions to the FR Y-9C³ consistent with the changes to the Consolidated Reports of Condition and Income (Call Reports)⁴. The comment period for the proposal ended June 29, 2018. The proposed changes include:

- Combining certain data items into new or existing data items pertaining to (1) Interest-only strips on Schedule HC-F – Other Assets; (2) Certain 1-4 family residential mortgage banking activities on Schedule HC-P; (3) Loans measured at fair value and the unpaid principal balances of such loans on HC-Q – Memoranda; (4) Certain types of credit exposures, ownership interests, credit exposures to securitization facilities sponsored by HCs, and transactions involving small business obligations on Schedule HC-S; (5) Certain detail on Schedule HC-V – Variable Interest Entities (VIEs), on consolidated VIEs used as asset-backed commercial paper (ABCP) conduits and certain detail on other VIEs;
- Deleting certain data items on Schedules HC-N – Past Due and Nonaccrual Loans, Leases, and Other Assets; HC-P – 1-4 Family Residential Mortgage Banking Activities in Domestic Offices; HC-Q – Assets and Liabilities Measured at Fair Value on a Recurring Basis-Memoranda; and HC-S – Servicing, Securitization, and Asset Sale Activities; and
- Adding new and revising existing reporting thresholds for certain data items on Schedules HC-P, HC-Q, and HC-S.

If approved by the Board, staff expects that these revised requirements would be effective for the June 30, 2018 reporting date, consistent with the timing of similar changes to the Call Reports.

FR Y-8: The quarterly Holding Company Report of Insured Depository Institutions’ Section 23A Transactions with Affiliates (FR Y-8; OMB No. 7100-0126) has been extended for three years, with revision. In order to reduce reporting burden, the report form and instructions have been revised to reflect the elimination of the FR Y-8 declaration page and to clarify that respondents that own or control insured depository institutions that do not have any covered transactions with their affiliates do not have to file the FR Y-8.

FR Y-11 and FR 2314: On May 1, 2018, the Federal Reserve requested comment on proposed revisions to the FR Y-11 and FR 2314⁵ consistent with the changes to the Call Reports⁶. The comment period for the proposal will end July 2, 2018. These revised reporting requirements, will take effect June 30, 2018, subject to approval by the Board. The changes include:

³ See 83 FR 18843 (April 30, 2018).

⁴ See 83 FR 15678 (April 11, 2018).

⁵ See 83 FR 19062 (May 1, 2018).

⁶ See 83 FR 939 (January 8, 2018).

- Adding a new data item to the balance sheet to separate and reclassify equity securities with readily determinable fair values from the “available for sale” category in accordance with Accounting Standards update (ASU) No. 2016-01, “Recognition and Measurement of Financial Assets and Financial Liabilities,” and
- Adding new data items to the income statement to reflect the proper reporting of income associated with these securities.

There have been no changes to the FR Y-9LP or FR Y-12 reports for June 30, 2018.

Electronic Reporting

All respondents are required to perform validation checks as part of the electronic submission process using Reporting Central (RC). Guidelines for resolving edits and an FAQ document are at www.frb services.org/centralbank/reportingcentral/index.html.

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.

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

FRY11, FR2314, and FR Y-12: If required, 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.

RC will perform validity edits that must be resolved before the data can be accepted. While explanations for quality edits for the reports can no longer be included with the submitted data, you may send edit explanations and other comments to mpls.statistics@mpls.frb.org or the assigned analyst. If there are any remaining data variances or quality issues, we will contact you.

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, July 30	-	FR Y-8 "Holding Company Report of Insured Depository Institutions' Section 23A Transactions with Affiliates"
Thursday, August 9	-	FR Y-9C "Consolidated Financial Statements for Holding Companies"
Tuesday, August 14	-	FR Y-9LP "Parent Company Only Financial Statements for Large Holding Companies"
Tuesday, August 14	-	FR Y-12 "Consolidated Holding Company Report of Equity Investments in Nonfinancial Companies"
Wednesday, August 29	-	FR Y-11 "Financial Statements of U.S. Nonbank Subsidiaries of U.S. Holding Companies"
Wednesday, August 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 for any part of the FR Y-9C/LP, FR Y-11, or FR 2314 reports, 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 reports. For more information on confidentiality requests, please see the specific report General Instructions.

Data submitted in the FR Y-8 and FR Y-12 reports are not made available to the public.

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. Our 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

ATTACHMENT 1 Supplemental Instructions

Accounting and Reporting Implications of the New Tax Law

On January 18, 2018, the banking agencies issued an [Interagency Statement on Accounting and Reporting Implications of the New Tax Law](#) which was enacted on December 22, 2017, and is commonly known as the Tax Cuts and Jobs Act (the Act). U.S. GAAP requires the effect of changes in tax laws or rates to be recognized in the period in which the legislation is enacted. Thus, in accordance with Accounting Standards Codification (ASC) Topic 740, Income Taxes, the effects of the Act would be recorded in a HC's FR Y-9C Report for December 31, 2017, because the Act was enacted before year-end 2017. Changes in deferred tax assets (DTAs) and deferred tax liabilities (DTLs) resulting from the Act's lower corporate income tax rate and other applicable provisions of the Act would be reflected in an institution's income tax expense in the period of enactment, i.e., the year-end 2017 FR Y-9C report. HCs should refer to the Interagency Statement for guidance on the remeasurement of DTAs and DTLs, assessing the need for valuation allowances for DTAs, the effect of the remeasurement of DTAs and DTLs on amounts recognized in accumulated other comprehensive income (AOCI), the use for FR Y-9C purposes of the measurement period approach described in the Securities and Exchange Commission's [Staff Accounting Bulletin No. 118](#) and a related [FASB Staff Q&A](#), and regulatory capital effects of the new tax law.

The Interagency Statement notes that the remeasurement of the DTA or DTL associated with an item reported in AOCI, such as unrealized gains (losses) on available-for-sale (AFS) securities, results in a disparity between the tax effect of the item included in AOCI and the amount recorded as a DTA or DTL for the tax effect of this item. However, when the new tax law was enacted, ASC Topic 740 did not specify how this disproportionate, or "stranded," tax effect should be resolved. The Interagency Statement reported that the FASB had approved issuing an Exposure Draft of a proposed Accounting Standards Update (ASU) that would allow reclassification of the disproportionate tax effect from AOCI to retained earnings in financial statements that had not yet been issued. The Interagency Statement advised institutions that they may apply the guidance proposed in the ASU to remedy the disproportionate tax effects of items reported in AOCI when preparing their Call Reports for December 31, 2017.

On February 18, 2018, the Financial Accounting Standards Board (FASB) issued ASU No. 2018-02, "Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income," which allows institutions to eliminate the stranded tax effects resulting from the Act by electing to reclassify these tax effects from AOCI to retained earnings. Thus, this reclassification is permitted, but not required. ASU 2018-02 is effective for all entities for fiscal years beginning after December 15, 2018, and interim periods within those fiscal years. Early adoption of the ASU is permitted, including in any interim period, as specified in the ASU. A HC electing to reclassify its stranded tax effects for U.S. GAAP financial reporting purposes should also reclassify these stranded tax effects in the same period for FR Y-9C Report purposes. For additional information, institutions should refer to ASU 2018-02 at www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176170041017&acceptedDisclaimer=true

A HC that elects to reclassify the disproportionate, or stranded, tax effects of items within AOCI to retained earnings should not report any amounts associated with this reclassification in the FR Y-9C Report Schedule HI-A, Changes in Bank Equity Capital, because the reclassification is between two accounts within the equity capital section of Schedule RC, Balance Sheet, and does not result in any change in the total amount of equity capital.

When discussing the regulatory capital effects of the new tax law, the Interagency Statement explains that temporary difference DTAs that could be realized through net operating loss (NOL) carrybacks are treated differently from those that could not be realized through NOL carrybacks (i.e., those for which

realization depends on future taxable income) under the agencies' regulatory capital rules. These latter temporary differences DTAs are deducted from common equity tier 1 (CET1) capital if they exceed certain CET1 capital deduction thresholds. However, for tax years beginning on or after January 1, 2018, the Act generally removes the ability to use NOL carrybacks to recover federal income taxes paid in prior tax years. Thus, except as noted in the following sentence, for such tax years, the realization of all federal temporary difference DTAs will be dependent on future taxable income and these DTAs would be subject to the CET1 capital deduction thresholds. Nevertheless, consistent with current practice under the regulatory capital rules, when a HC has paid federal income taxes for the current tax year, if all federal temporary differences were to fully reverse as of report date during the current tax year and create a hypothetical federal tax loss that would enable the institution to recover federal income taxes paid in the current tax year, the federal temporary difference DTAs that could be realized from this source may be treated as temporary difference DTAs realizable through NOL carrybacks as of the regulatory capital calculation date.

Presentation of Net Benefit Cost in the Income Statement

In March 2017, the FASB issued ASU No. 2017-07, "Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost," which requires an employer to disaggregate the service cost component from the other components of the net benefit cost of defined benefit plans. In addition, the ASU requires these other cost components to be presented in the income statement separately from the service cost component, which must be reported with the other compensation costs arising during the reporting period.

For HCs that are public business entities, as defined under U.S. GAAP, ASU 2017-07 is effective for fiscal years beginning after December 15, 2017, including interim periods within those fiscal years. 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, 2018, and interim periods beginning after December 15, 2019. Early adoption is permitted as described in the ASU. Refer to the Glossary entries for "public business entity" and "private company" in the FR Y-9C Report instructions for further information on these terms.

For FR y-9C purposes, a HC should apply the new standard prospectively to the cost components of net benefit cost as of the beginning of the fiscal year of adoption. The service cost component of net benefit cost should be reported in Schedule HI, item 7.a, "Salaries and employee benefits." The other cost components of net benefit cost should be reported in Schedule HI, item 7.d, "Other noninterest expense."

For additional information, institutions should refer to ASU 2017-07 at www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176168888120&acceptedDisclaimer=true

Credit Losses on Financial Instruments

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-13, "Measurement of Credit Losses on Financial Instruments," which introduces the current expected credit losses methodology (CECL) for estimating allowances for credit losses. Under CECL, the allowance for credit losses is a valuation account, measured as the difference between the financial assets' amortized cost basis and the net amount expected to be collected on the financial assets (i.e., lifetime credit losses). To estimate expected credit losses under CECL, HCs will use a broader range of data than under existing U.S. generally accepted accounting principles (GAAP). These data include information about past events, current conditions, and reasonable and supportable forecasts relevant to assessing the collectability of the cash flows of financial assets.

The ASU is applicable to all financial instruments carried at amortized cost (including loans held for investment, net investment in leases, and held-to-maturity debt securities, as well as trade and reinsurance receivables and receivables that relate to repurchase agreements and securities lending agreements) and off-balance-sheet credit exposures not accounted for as insurance, including loan commitments, standby letters of credit, and financial guarantees. The new standard does not apply to trading assets, loans held for sale, financial assets for which the fair value option has been elected, or loans and receivables between entities under common control.

The ASU also modifies the treatment of credit impairment on available-for-sale (AFS) debt securities. Under the new standard, HCs will recognize a credit loss on an AFS debt security through an allowance for credit losses, rather than the current practice required by U.S. GAAP of write-downs of individual securities for other-than-temporary impairment.

For HCs that are public business entities and are also U.S. Securities and Exchange Commission (SEC) filers, as both terms are defined in U.S. GAAP, the ASU is effective for fiscal years beginning after December 15, 2019, including interim periods within those fiscal years. For public business entities that are not SEC filers, the ASU is effective for fiscal years beginning after December 15, 2020, including interim periods within those fiscal years. 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, 2020, and for interim periods of fiscal years beginning after December 15, 2021. For all HCs, early application of the new standard is permitted for fiscal years beginning after December 15, 2018, including interim periods within those fiscal years. Institutions must apply ASU 2016-13 for FR Y-9C purposes in accordance with the effective dates set forth in the ASU. A HC that early adopts ASU 2016-13 for U.S. GAAP financial reporting purposes should also early adopt the ASU in the same period for FR Y-9C purposes.

The FR Y-9 forms and instructions will be revised to conform to the ASU at a future date, and the Federal Reserve will request comment on the proposed revisions through a Federal Register notice.

For additional information, institutions should refer to the agencies' Frequently Asked Questions on the New Accounting Standard on Financial Instruments – Credit Losses, which were most recently updated on September 6, 2017, the agencies' June 17, 2016, Joint Statement on the New Accounting Standard on Financial Instruments – Credit Losses, and ASU 2016-13 at www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176168232528&acceptedDisclaimer=true

Accounting for Hedging Activities

In August 2017, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2017-12, "Targeted Improvements to Accounting for Hedging Activities." This ASU amends Accounting Standards Codification (ASC) Topic 815, Derivatives and Hedging, to "better align an entity's risk management activities and financial reporting for hedging relationships through changes to both the designation and measurement guidance for qualifying hedging relationships and the presentation of hedge results."

For HCs that are public business entities, as defined under U.S. generally accepted accounting principles (GAAP), the ASU is effective for fiscal years beginning after December 15, 2018, including interim periods within those fiscal years. 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, 2019, and interim periods beginning after December 15, 2020. Refer to the Glossary entries for "public business entity" and "private company" in the FR Y-9C instructions for further information on these terms.

Early application of the ASU is permitted for all HCs in any interim period or fiscal year before the effective date of the ASU. Further, the ASU specifies transition requirements and offers transition elections for hedging relationships existing on the date of adoption (i.e., hedging relationships in which the hedging instrument has not expired, been sold, terminated, or exercised or for which the institution has not removed the designation of the hedging relationship). These transition requirements and elections should be applied on the date of adoption of the ASU and the effect of adoption should be reflected as of the beginning of the fiscal year of adoption (i.e., the initial application date). Thus, if a HC early adopts the ASU in an interim period, any adjustments shall be reflected as of the beginning of the fiscal year that includes the interim period of adoption, e.g., as of January 1 for a calendar year institution. A HC that early adopts ASU 2017-12 in an interim period for U.S. GAAP financial reporting purposes should also early adopt the ASU in the same period for FR Y-9C purposes.

The FR Y-9C instructions, including the Glossary entry for “Derivative Contracts,” will be revised to conform to the ASU at a future date.

For additional information, HCs should refer to ASU 2017-12 at www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176169282347&acceptedDisclaimer=true

Regulatory Capital Treatment of Certain Centrally-Cleared Derivative Contracts

On August 14, 2017, the banking agencies issued supervisory guidance on the regulatory capital treatment of certain centrally-cleared derivative contracts in light of recent changes to the rulebooks of certain central counterparties. Under the previous requirements of these central counterparties’ rulebooks, variation margin transferred to cover the exposure that arises from marking cleared derivative contracts, and netting sets of such contracts, to fair value was considered collateral pledged by one party to the other, with title to the collateral remaining with the posting party. These derivative contracts are referred to as collateralized-to-market contracts. Under the revised rulebooks of certain central counterparties, variation margin for certain centrally-cleared derivative contracts, and certain netting sets of such contracts, is considered a settlement payment for the exposure that arises from marking these derivative contracts and netting sets to fair value, with title to the payment transferring to the receiving party. In these circumstances, the derivative contracts and netting sets are referred to as settled-to-market contracts.

Under the agencies’ regulatory capital rules, in general, an institution must calculate the trade exposure amount for a cleared derivative contract, or a netting set of such contracts, by using the methodology described in section 34 of the rules to determine (i) the current credit exposure and (ii) the potential future exposure of the derivative contract or netting set of such contracts for purposes of the standardized approach risk-based capital calculation and the supplementary leverage ratio calculation. The risk-weighted asset calculations under the advanced approaches capital framework have similar requirements. Current credit exposure is determined by reference to the fair value of each derivative contract as measured under U.S. GAAP. Potential future exposure is determined, in part, by multiplying each derivative contract’s notional principal amount by a conversion factor. The conversion factors vary by the category (for example, interest rate, equity) and remaining maturity of the derivative contract. The regulatory capital rules provide that, for a derivative contract that is structured such that on specified dates any outstanding exposure is settled and the terms are reset so that the fair value of the contract is zero, the remaining maturity equals the time until the next reset date.

For the purpose of the regulatory capital rules, the August 2017 supervisory guidance states that if, after accounting and legal analysis, an institution determines that (i) the variation margin payment on a centrally cleared settled-to-market contract settles any outstanding exposure on the contract, and (ii) the terms are reset so that the fair value of the contract is zero, the remaining maturity on such a contract would equal the time until the next exchange of variation margin on the contract. In conducting its legal

analysis to determine whether variation margin may be considered settlement of outstanding exposure under the regulatory capital rules, an institution should evaluate whether the transferor of the variation margin has relinquished all legal claims to the variation margin and whether the payment of variation margin constitutes settlement under the central counterparty's rulebook, any other applicable agreements governing the derivative contract, and applicable law. Among other requirements, a central counterparty's rulebook may require an institution to satisfy additional obligations, such as payment of other expenses and fees, in order to recognize payment of variation margin as satisfying settlement under the rulebook. The legal and accounting analysis performed by the institution should take all such requirements into account.

HCs should refer to the supervisory guidance in its entirety for purposes of determining the appropriate regulatory capital treatment of settled-to-market contracts under the regulatory capital rules. This guidance is available at www.fdic.gov/news/news/financial/2017/fil17033a.pdf

Premium Amortization on Purchased Callable Debt Securities

In March 2017, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2017-08, "Premium Amortization on Purchased Callable Debt Securities." This ASU amends Accounting Standards Codification (ASC) Subtopic 310-20, Receivables – Nonrefundable Fees and Other Costs (formerly FASB Statement No. 91, "Accounting for Nonrefundable Fees and Costs Associated with Originating or Acquiring Loans and Initial Direct Costs of Leases"), by shortening the amortization period for premiums on callable debt securities that have explicit, non-contingent call features and are callable at fixed prices and on preset dates. Under existing U.S. generally accepted accounting principles (GAAP), the premium on such a callable debt security generally is required to be amortized as an adjustment of yield over the contractual life of the debt security. Under the ASU, the excess of the amortized cost basis of such a callable debt security over the amount repayable by the issuer at the earliest call date (i.e., the premium) must be amortized to the earliest call date (unless the institution applies the guidance in ASC Subtopic 310-20 that allows estimates of future principal prepayments to be considered in the effective yield calculation when the institution holds a large number of similar debt securities for which prepayments are probable and the timing and amount of the prepayments can be reasonably estimated). If the call option is not exercised at its earliest call date, the institution must reset the effective yield using the payment terms of the debt security.

The ASU does not change the accounting for debt securities held at a discount. The discount on such debt securities continues to be amortized to maturity (unless the Subtopic 310-20 guidance mentioned above is applied).

For HCs that are public business entities, as defined under U.S. GAAP, the new standard is effective for fiscal years beginning after December 15, 2018, including interim periods within those fiscal years. For institutions that are not public business entities (i.e., that are private companies), the new standard is effective for fiscal years beginning after December 15, 2019, and interim periods within fiscal years beginning after December 15, 2020. Refer to the Glossary entries for "public business entity" and "private company" in the FR Y-9C instructions for further information on these terms.

Early application of the new standard is permitted for all HCs, including adoption in an interim period of 2017 or a subsequent year before the applicable effective date for a HC. If a HC early adopts the ASU in an interim period, the cumulative-effect adjustment shall be reflected as of the beginning of the fiscal year of adoption.

A HC must apply the new standard on a modified retrospective basis as of the beginning of the period of adoption. Under the modified retrospective method, a HC should apply a cumulative-effect adjustment to

affected accounts existing as of the beginning of the fiscal year the new standard is adopted. The cumulative-effect adjustment to retained earnings for this change in accounting principle should be reported in FR Y-9C Report Schedule HI-A, item 2.

For additional information, institutions should refer to ASU 2017-08 at www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176168934053&acceptedDisclaimer=true

Recognition and Measurement of Financial Instruments: Investments in Equity Securities

In January 2016, the FASB issued ASU 2016-01, “Recognition and Measurement of Financial Assets and Financial Liabilities.” This ASU makes targeted improvements to U.S. GAAP. As one of its main provisions, the ASU requires investments in equity securities, except those accounted for under the equity method and those that result in consolidation, to be measured at fair value with changes in fair value recognized in net income. Thus, the ASU eliminates the existing concept of available-for-sale (AFS) equity securities, which are measured at fair value with changes in fair value generally recognized in other comprehensive income. To be classified as AFS under current U.S. GAAP, an equity security must have a readily determinable fair value and not be held for trading. In addition, for an equity security that does not have a readily determinable fair value, the ASU permits an entity to elect to measure the security at cost minus impairment, if any, plus or minus changes resulting from observable price changes in orderly transactions for the identical or a similar investment of the same issuer. When this election is made for an equity security without a readily determinable fair value, the ASU simplifies the impairment assessment of such an investment by requiring a qualitative assessment to identify impairment.

The ASU’s measurement guidance for investments in equity securities also applies to other ownership interests, such as interests in partnerships, unincorporated joint ventures, and limited liability companies. However, the measurement guidance does not apply to Federal Home Loan Bank and Federal Reserve Bank stock.

For HCs that are public business entities, as defined under U.S. GAAP, ASU 2016-01 is effective for fiscal years beginning after December 15, 2017, including interim periods within those fiscal years. For all other entities, 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. HCs must apply ASU 2016-01 for FR Y-9C purposes in accordance with the effective dates set forth in the ASU.

With the elimination of AFS equity securities upon a HC’s adoption of ASU 2016-01, the amount of net unrealized gains (losses) on these securities, net of tax effect, that is included in accumulated other comprehensive income (AOCI) on the FR Y-9C report balance sheet (Schedule HC, item 26(b)) as of the adoption date will be reclassified (transferred) from AOCI into the retained earnings component of equity capital on the balance sheet (Schedule HC, item 26(a)). Thereafter, changes in the fair value of (i.e., the unrealized gains and losses on) an HC’s equity securities that would have been classified as AFS under existing U.S. GAAP will be recognized through net income rather than other comprehensive income. For HC’s holdings of equity securities without readily determinable fair values as of the adoption date, the measurement provisions of the ASU are to be applied prospectively to these securities.

For additional information, institutions should refer to ASU 2016-01 at www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176167762170&acceptedDisclaimer=true

Recognition and Measurement of Financial Instruments: Fair Value Option Liabilities

In addition to the changes in the accounting for equity securities discussed in the preceding section of these Supplemental Instructions, ASU No. 2016-01 requires 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 HC has elected to measure the liability at fair value in accordance with the fair value option for financial instruments. Until a HC adopts the own credit risk provisions of the ASU, U.S. GAAP requires the HC to report the entire change in the fair value of a fair value option liability in earnings. The ASU does not apply to other financial liabilities measured at fair value, including derivatives. For these other financial liabilities, the effect of a change in an entity’s own credit risk 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). A HC 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.

The effective dates of ASU 2016-01 are described in the preceding section of these Supplemental Instructions. Notwithstanding these effective dates, early application of the ASU’s provisions regarding the presentation in OCI of changes due to own credit risk on fair value option liabilities 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 the own credit risk provisions of 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 a 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 FR Y-9C Report income statement during the interim period(s) before the interim period of adoption should be reclassified from earnings to OCI. In the FR Y-9C Report, this reclassification would be from Schedule HI, item 5.1, “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, HCs 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 HC’s own credit risk. HCs 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 at www.fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176167762170&acceptedDisclaimer=true

New Revenue Recognition Accounting Standard

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, “Revenue from Contracts with Customers,” which added Topic 606, Revenue from Contracts with Customers, to the Accounting Standards Codification (ASC). The core principle of Topic 606 is that an entity should recognize revenue at an amount that reflects the consideration to which it expects to be entitled in exchange for transferring goods or services to a customer as part of the entity’s ordinary activities. ASU 2014-09 also added Topic 610, Other Income, to the ASC. Topic 610 applies to income recognition that is not within the scope of Topic 606, other Topics (such as Topic 840 on leases), or other revenue or income guidance. As discussed in the following section of these Supplemental Instructions, Topic 610 applies to a HC’s sales of repossessed nonfinancial assets, such as other real estate owned (OREO). The sale of repossessed nonfinancial assets is not considered an “ordinary activity” because HCs do not typically invest in nonfinancial assets. ASU 2014-09 and subsequent amendments are collectively referred to herein as the “new standard.”

The new standard specifically excludes financial instruments and other contractual rights or obligations within the scope of Topic 310, Receivables; Topic, 320, Investments – Debt and Equity Securities; Topic 815, Derivatives and Hedging; and certain other ASC Topics. Therefore, many common revenue streams in the financial sector, such as interest income, fair value adjustments, gains and losses on sale of financial instruments, and loan origination fees, are not within the scope of the new standard. The new standard may change the timing for the recognition of, and the presentation of any revenue streams within the scope of ASC Subtopic 606-10, such as certain fees associated with credit card arrangements, underwriting fees and costs, and deposit-related fees.

For HCs that are public business entities, as defined under U.S. generally accepted accounting principles (GAAP), the new standard is effective for fiscal years beginning after December 15, 2017, including interim reporting periods within those fiscal years. For HCs that are not public business entities (i.e., that are private companies), the new standard is effective for fiscal years beginning after December 15, 2018, and interim reporting periods within fiscal years beginning after December 15, 2019. Early application of the new standard is permitted for all HCs for fiscal years beginning after December 15, 2016, and interim reporting periods as prescribed in the new standard. If a HC chooses to early adopt the new standard for financial reporting purposes, the HC should implement the new standard in its FR Y-9C for the same quarter-end report date.

For FR Y-9C purposes, a HC must apply the new standard on a modified retrospective basis as of the effective date of the standard. Under the modified retrospective method, a HC should apply a cumulative-effect adjustment to affected accounts existing as of the beginning of the fiscal year the new standard is adopted. The cumulative-effect adjustment to retained earnings for this change in accounting principle should be reported in the FR Y-9C Schedule HI-A, item 2. A HC that early adopts the new standard must apply it in its entirety. The HC cannot choose to apply the guidance to some revenue streams and not to others that are within the scope of the new standard.

For additional information, HCs should refer to the new standard at www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498

Revenue Recognition: Accounting for Sales of OREO

As stated in the preceding section, Topic 610 applies to a HC’s sale of repossessed nonfinancial assets, such as OREO. When the new standard becomes effective at the dates discussed above, Topic 610 will eliminate the prescriptive criteria and methods for sale accounting and gain recognition for dispositions of OREO currently set forth in ASC Subtopic 360-20, Property, Plant, and Equipment – Real Estate Sales.

Under the new standard, a HC will recognize the entire gain, if any, and derecognize the OREO at the time of sale if the transaction meets the requirements of Topic 606. Otherwise, a HC will record any payments received as a deposit liability to the buyer and continue reporting the OREO as an asset at the time of the transaction.

The following paragraphs highlight key aspects of Topic 610 that will apply to seller-financed sales of OREO once the new standard takes effect. When implementing the new standard, a HC will need to exercise judgment in determining whether a contract (within the meaning of Topic 606) exists for the sale or transfer of OREO, whether the HC has performed its obligations identified in the contract, and what the transaction price is for calculation of the amount of gain or loss. For additional information, please refer to the Glossary entry for “Foreclosed Assets” in the FR Y-9C instructions, which has been updated this quarter to incorporate guidance on the application of the new standard to sales of OREO.

Under Topic 610, a HC’s first step in assessing whether it can derecognize an OREO asset and recognize revenue upon the sale or transfer of the OREO is to determine whether a contract exists under the provisions of Topic 606. In order for a transaction to be a contract under Topic 606, it must meet five criteria. Although all five criteria require careful analysis for seller-financed sales of OREO, two criteria in particular may require significant judgment. These criteria are the commitment of the parties to the transaction to perform their respective obligations and the collectability of the transaction price. To evaluate whether a transaction meets the collectability criterion, a selling HC must determine whether it is probable that it will collect substantially all of the consideration to which it is entitled in exchange for the transfer of the OREO, i.e., the transaction price. To make this determination, as well as the determination that the buyer of the OREO is committed to perform its obligations, a HC should consider all facts and circumstances related to the buyer’s ability and intent to pay the transaction price. As with the current accounting standards governing seller-financed sales of OREO, the amount and character of a buyer’s initial equity in the property (typically the cash down payment) and recourse provisions remain important factors to evaluate. Other factors to consider may include, but are not limited to, the financing terms of the loan (including amortization and any balloon payment), the credit standing of the buyer, the cash flow from the property, and the selling HC’s continuing involvement with the property following the transaction.

If the five contract criteria in Topic 606 have not been met, the HC may not derecognize the OREO asset or recognize revenue (gain or loss) as an accounting sale has not occurred. In contrast, if the HC determines the contract criteria in Topic 606 have been met, it must then determine whether it has satisfied its performance obligations as identified in the contract by transferring control of the asset to the buyer, indicators of which are identified in the new standard. For seller-financed sales of OREO, the transfer of control generally occurs on the closing date of the sale when the HC obtains the right to receive payment for the property and transfers legal title to the buyer. However, a HC must consider all relevant facts and circumstances to determine whether control of the OREO has transferred.

When a contract exists and a HC has transferred control of the asset, the HC should derecognize the OREO asset and recognize a gain or loss for the difference between the transaction price and the carrying amount of the OREO asset. Generally, the transaction price in a sale of OREO will be the contract amount in the purchase/sale agreement, including for a seller-financed sale financed at market terms. However, the transaction price may differ from the amount stated in the contract due to the existence of below market terms on the financing. In this situation, the contract amount should be adjusted for the time value by using as the discount rate a market rate of interest considering the credit characteristics of the buyer and the terms of the financing.

As stated in the preceding section, for FR Y-9C purposes, HCs must apply the new standard on a modified retrospective basis. To determine the cumulative-effect adjustment for the change in accounting

for seller-financed OREO sales, HCs should measure the impact of applying Topic 610 to the outstanding seller-financed sales of OREO currently accounted for under Subtopic 360-20 using the installment, cost recovery, reduced-profit, or deposit method as of the beginning of the fiscal year the new standard is adopted. The cumulative-effect adjustment to retained earnings for this change in accounting principle should be reported in FR Y-9C Schedule HI-A, item 2.

Accounting for Leases

In February 2016, the FASB issued ASU 2016-02, “Leases,” which added ASU Topic 842, Leases. This guidance, once effective, supersedes ASC Topic 840, Leases.

Topic 842 does not fundamentally change lessor accounting; however, it aligns terminology between lessee and lessor accounting and brings key aspects of lessor accounting into alignment with the FASB’s new revenue recognition guidance in ASC Topic 606. As a result, the classification difference between direct financing leases and sales-type leases for lessors moves from a risk-and-rewards principle to a transfer of control principle. Additionally, there is no longer a distinction in the treatment of real estate and non-real estate leases by lessors.

The most significant change that Topic 842 makes is to lessee accounting. Under existing accounting standards, lessees recognize lease assets and lease liabilities on the balance sheet for capital leases, but do not recognize operating leases on the balance sheet. The lessee accounting model under Topic 842 retains the distinction between operating leases and capital leases, which the new standard labels finance leases. However, the new standard requires lessees to record a right-of-use (ROU) asset and a lease liability on the balance sheet for operating leases. (For finance leases, a lessee’s lease asset also is designated an ROU asset.) In general, the new standard permits a lessee to make an accounting policy election to exempt leases with a term of one year or less at their commencement date from on-balance sheet recognition. The lease term generally includes the noncancellable period of a lease as well as purchase options and renewal options reasonably certain to be exercised by the lessee, renewal options controlled by the lessor, and any other economic incentive for the lessee to extend the lease. An economic incentive may include a related-party commitment. When preparing to implement Topic 842, lessees will need to analyze their existing lease contracts to determine the entries to record on adoption of this new standard.

For a sale-leaseback transaction to qualify for sales treatment, Topic 842 requires certain criteria within Topic 606 to be met. Topic 606 focuses on the transfer of control of the leased asset from the seller/lessee to the buyer/lessor. A sale-leaseback transaction that does not transfer control is accounted for as a financing arrangement. For a transaction currently accounted for as a sale-leaseback under existing GAAP, an entity is not required to reassess whether the transaction would have qualified as a sale and a leaseback under Topic 842 when it adopts the new standard.

Leases classified as leveraged leases prior to the adoption of Topic 842 may continue to be accounted for under Topic 840 unless subsequently modified. Topic 842 eliminates leveraged lease accounting for leases that commence after an entity adopts the new accounting standard.

For HCs that are public business entities, as defined by U.S. generally accepted accounting principles (GAAP), ASU 2016-02 is effective for fiscal years beginning after December 15, 2018, including interim reporting periods within those fiscal years. For HCs that are not public business entities, the new standard is effective for fiscal years beginning after December 15, 2019, and interim reporting periods within fiscal years beginning after December 15, 2020. Early application of the new standard is permitted for all HCs. A HC that early adopts the new standard must apply it in its entirety to all lease-related transactions. If a HC chooses to early adopt the new standard for financial reporting purposes, the HC should implement the new standard in its FR Y-9C report for the same quarter-end report date.

For FR Y-9C purposes, a HC must apply the new standard on a modified retrospective basis. Under the modified retrospective method, a HC should apply a cumulative-effect adjustment to affected accounts existing as of the beginning of the fiscal year the new standard is adopted. The cumulative-effect adjustment to retained earnings for this change in accounting principle should be reported in Schedule HI-A, item 2. The ROU asset recorded upon adoption should be reflected in Schedule HC, item 6, “Premises and fixed assets” and the related lease liability recorded upon adoption should be reflected in Schedule HC-M, item 14, “Other borrowed money.” These classifications are consistent with the current FR Y-9C instructions for reporting lessee capital leases.

For additional information on ASU 2016-02, HCs should refer to the FASB’s website at www.fasb.org/cs/ContentServer?c=FASBContent_C&pagename=FASB%2FFASBContent_C%2FCompletedProjectPage&cid=1176167904031, which includes a link to the new accounting standard.

Classification and Measurement of Financial Instruments: Fair Value Option Liabilities

In January 2016 FASB completed its Classification and Measurement of Financial Instruments project by issuing 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 HC 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 HCs 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). A HC 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 a 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 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(1), “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, HCs 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 HC’s own credit risk. HCs 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, HCs should refer to ASU 2016-01 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 at www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498

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

HCs should continue to follow the guidance for Reporting Exposures Hedged with Cleared Eligible Credit Derivatives in Schedule HC-R that was included in the FR Y-9C Supplemental Instructions for December 2016 at www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201612.pdf

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

HCs should continue to follow the guidance for Disclosures for Investments in Certain Entities that Calculate Net Asset Value per share that was included in the FR Y-9C Supplemental Instructions for December 2016 at www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201612.pdf

Debt Issuance Cost

HCs should continue to follow the guidance for Debt Issuance Cost that was included in the FR Y-9C Supplemental Instructions for September 2016 at www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201609.pdf

Accounting for Subsequent Restructuring of a Troubled Debt Restructuring

HCs should continue to follow the guidance for Accounting for Subsequent Restructuring of a Troubled Debt Restructuring that was included in the FR Y-9C Supplemental Instructions for September 2016 at www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201609.pdf

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

HCs should continue to follow the guidance for Reclassification of Residential Real Estate Collateralized Consumer Mortgage Loans Upon a Foreclosure that was included in the FR Y-9C Supplemental Instructions for September 2016 at www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201609.pdf

Reporting Certain Government-Guaranteed Mortgage Loans upon Foreclosure

HCs should continue to follow the guidance for Reporting Certain Government-Guaranteed Mortgage Loans upon Foreclosure that was included in the FR Y-9C Supplemental Instructions for September 2016 at www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201609.pdf

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 at 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 at 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 at 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 31, 2015 at 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 30, 2014 at 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 30, 2014 at 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 30, 2014 at www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201406.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 30, 2013 at 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 31, 2013 at 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 31, 2013 at

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 30, 2012 at

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 30, 2011 at

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 30, 2011 at

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 30, 2011 at

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 30, 2011 at

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 31, 2010 at

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 31, 2009. These instructions can be accessed at http://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 30, 2009 at 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 30, 2009 at 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 31, 2006 at 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 30, 2006 at 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 31, 2005 at www.federalreserve.gov/reportforms/supplemental/SI.FRY9.200512.pdf

ATTACHMENT 2
Summary of Updates to the Report Forms and Instructions

Revisions to the FR Y-9C

Approved Proposal:

Report Form and Instructions:

Delete data items:

- (1) Schedule HI, Memoranda data items 6(f) and 6(h): Delete these data items;
- (2) Schedule HC-D, column B, for Domestic Offices; Delete column B;
- (3) Schedule HC-D, data item 6(a), Column A, Delete this data item which will be reported in the appropriate sub-items on Schedule HC-D;
- (4) Schedule HC-D, memoranda item 1(a), column A, delete this data item. This information will be reported in the appropriate sub-items on Schedule HC-D;
- (5) Schedule HC-D, memoranda item 6, delete this data item;

Delete and combine data items:

- (6) Schedule HC, data items 10(a) and 10(b), Delete these data items and include Goodwill as a separate item on Schedule M, Memorandum item 12(b);
- (7) Schedule HC-B, data items 2(a) and 2(b), columns A through D, combine into new data item 2, U.S Government Agency Obligations;
- (8) Schedule HC-B, data items 5(b)(1) through 5(b)(3), columns A through D, combine into new data item 5(b), Structured financial products;
- (9) Schedule HC-D, data items 5(a)(1) through 5(a)(3), combine into new data item, 5(a), Structured financial products;
- (10) Schedule HC-D, 6(a)(1), 6(a)(2), 6(a)(4) and 6(a)(5), Combine in new data item 6(a)2, All other loans secured by real estate;
- (11) Schedule HC-D, data items 6(a)(3)(a) through 6(a)(3)(b)(ii), combine into new data item 6(a)(1), Loans secured by 1-4 family residential properties;
- (12) Schedule HC-D, data items 6(c)(1) through 6(c)(4), combine into new data item 6(c), Loans to individuals for household, family, and other personal expenditures;
- (13) Schedule HC-D, memoranda items 1(a)(1), 1(a)(2), 1(a)(4), and 1(a)(5), combine into new memo item 1(a)(2), All other loans secured by real estate;
- (14) Schedule HC-D, memoranda items 1(a)(3)(a) through 1(a)(3)(b)(ii), on the unpaid principal balance of certain residential loans measured at fair value: Combine into new memo item, 1(a)(1), Loans secured by 1-4 family residential properties;
- (15) Schedule HC-D, memoranda items 1(c)(1) through 1(c)4, on certain consumer loans: Combine into new memo item 1(c), Loans to individuals for household, family and other personal expenditures;
- (16) Schedule HC-D Column B on Schedule HC-L, data items 15(a) through 15(b)(8), pertaining to Monoline Financial Guarantors: Consolidate this information into column E, Corporations and all other Counterparties;
- (17) Schedule HC-M, data item 12(b), on purchased credit card relationships and nonmortgage servicing assets: Combine in HC-M, data item 12(c), All other identifiable intangible assets

Semi-annual Reporting

- (18) Schedule HI, memoranda item 16, on Noncash income from negative amortization on closed-end loans;
- (19) Schedule HC-B, memoranda item 3, on the amortized cost of held-to maturity securities sold or transferred to available-for-sale or trading securities;
- (20) Schedule HC-C, memoranda items 5(a) and 5(b), on purchased credit impaired loans;
- (21) Schedule HC-C, memoranda items 6(a), 6(b), and 6(c), on closed-end loans with negative amortization features;
- (22) Schedule HC-C memoranda items 12(a), 12(b), 12(c) and 12(d), on loans and leases held for investment that acquired in a business combination;
- (23) Schedule HC-L, data items 1(b)(1) and 1(b)(2), on certain unused credit lines;
- (24) Schedule HC-N, memoranda items 7 and 8, pertaining to nonaccrual loans, and memoranda items 9(a) and 9(b), on purchased credit-impaired loans.

Annual reporting

- (25) Schedule HC-M, data items 7(a) and 7(b), on captive insurance and reinsurance.

Threshold changes

- (26) Schedule HI-line item 6(a) through 6(j) and 7(a) through 7(p), increase threshold from 3% to 7%;
- (27) Schedule HI- Memo item 9(a) through 9(e), modified the reporting threshold to be completed by holding companies that reported total trading assets of \$10 million;
- (28) HC-B Memoranda items 5(a) through 5(f) and 6(a) through 6(g) columns A through D, added a \$10 billion threshold;
- (29) Schedule HC-D, changed the reporting threshold so that the Schedule would be applicable to HCs with total trading assets of \$10 million or more in any of the four preceding calendar quarters from the current threshold of \$2 million in average trading assets over this same period;
- (30) Schedule HC-D Memorandum items 2(a) through 5(f) and 7(a) through 10, added a reporting threshold of \$10 billion or more in total trading assets in any of the four preceding calendar quarters;
- (31) Schedule HC-K, line item 4(a), added a reporting threshold of \$10 million or more in total trading assets in any of the four preceding calendar quarters;
- (32) Schedule HC-L, line item 8, added a \$100 billion (or more) threshold.

Pending FR Y-9C Proposal: Report form and Instructional changes:

- (1) Schedule HC-F, line items 3(a) and 3(b), combine these two items in new item 3;
- (2) Schedule HC-N, Memoranda items 5(b)(1) and 5(b)(2), columns A through C, deleted these items;
- (3) Schedule HC-N, line item 5(a), renumbered as line item;
- (4) Schedule P, modified the reporting criteria;
- (5) Schedule P, combined several items pertaining to 1-4 family residential mortgage banking activity detail:
 - Combine 1(a), 1(b), and 1(c)(1) into new data item 1;
 - Combine 2(a), 2(b), and 2(c)(1) into new data item 2;
 - Combine 3(a), 3(b), and 3(c)(1) into new data item 3;
 - Combine 4(a), 4(b), and 4(c)(1) into new data item 4; and
 - Combine 6(a), 6(b), and 6(c)(1) into new item 6.
- (6) Schedule P, Line items 5(a) and 5(b), combined these two items into new item 5;
- (7) Schedule P, Line items, 1(c)(2), 2(c)(2), 3(c)(2), 4(c)(2), and 6(c)(2), removed these items;

- (8) Schedule HC-Q, Modified reporting criteria by applying an activity threshold;
- (9) Schedule HC-Q, Memorandum items 3 and 4, deleted column B (Domestic Offices) and combined certain line items into the consolidated line items;
- (10) Schedule HC-Q, Memoranda items 3(a) and 4(a), column A, delete these items;
- (11) Schedule HC-Q, Memorandum items 3(a)(3)(a), 3(a)(3)(b)(i), and 3(a)(3)(b)(ii), column B, combine into new Memorandum item 3(a)(1) for the fair value of consolidated loans secured by 1-4 family residential properties measured at fair value;
- (12) Schedule HC-Q, Memorandum items 3(a)(1), 3(a)(2), 3(a)(4), and 3(a)(5), column B, combine into new Memorandum item 3(a)(2) for the fair value of all other loans secured by real estate measured at fair value;
- (13) Schedule HC-Q, Memorandum items 3(c)(1) through 3(c)(4), combine into new Memorandum item 3(c) pertaining to the fair value of all consumer loans measured at fair value;
- (14) Schedule HC-Q, Memorandum items 4(a)(3)(a), 4(a)(3)(b)(i), and 4(a)(3)(b)(ii), column B, combine into new Memorandum item 4(a)(1) pertaining to the unpaid principal balance of consolidated loans secured by 1-4 family residential properties that are measured at fair value;
- (15) Schedule HC-Q, Memorandum items 4(a)(1), 4(a)(2), 4(a)(4), and 4(a)(5), column B, combine into new Memorandum item 4(a)(2) pertaining to the unpaid principal balance of all other loans secured by real estate measured at fair value for the consolidated HC;
- (16) Schedule HC-Q, Memorandum items 4(c)(1) through 4(c)(4), combine into new Memorandum item 4(c) pertaining to the unpaid principal balance of all consumer loans measured at fair value;
- (17) Schedule HC-S line item 2(a), 2(b), and 2(c), combine into new item 2 columns A through G;
- (18) Schedule HC-S line item 3, add \$100 billion threshold.
- (19) Schedule HC-S line item 6(a) and 6(b), add a reporting threshold of \$10 billion;
- (20) Schedule HC-S line item 7(a), 7(b), 8(a) and 8(b), deleted these data items;
- (21) Schedule HC-S line item 9, columns B through C, consolidate into existing G;
- (22) Schedule HC-S line item 10, add a \$10 billion threshold;
- (23) Schedule HC-S line item 10, columns B and C, combine into existing G;
- (24) Schedule HC-S line item 11 columns B through F, combine into existing column G;
- (25) Schedule HC-S line item 12 columns B through F, combine into existing column G;
- (26) Schedule HC-S memorandum item 1(a) and 1(b), delete and combine into either items 1 or 2 (column F) or items 11 and 12 (column G), depending on whether the obligations were securitized or not securitized, respectively;
- (27) Schedule HC-S Memorandum item 3(a)(1) and 3(b)(2) and 4, add a \$10 billion threshold;
- (28) Schedule HC-V, Columns B and C for all data items, combine into a single column B;
- (29) Schedule HC-V, line items 5 and 6, add these new data item;
- (30) Schedule HC-V, line item 1(b) and 1(c), combine into new single item 1(b);
- (31) Schedule HC-V, line item 1(e) through 1(g), combine into single new item 1(c);
- (32) Schedule HC-V, line item 2(c) and 2(d), combine into new item 2(a);
- (33) Schedule HC-V, line items 1(d), 1(h), and 1(i), include data items in existing data item 1(k), Other assets and renumber 1(d). Renumber existing item 1(j) and
- (34) Schedule HC-V, line items 2(a) and 2(b), consolidate into existing item 2(e) and renumber to 2(b).

Instructions Only

None

Revisions to the FR Y-9LP

Report Form

None

Instructions

None

Revisions to the FR Y-8

Report Form and Instructions

Declaration Page and various instructional changes: Revised to reflect the elimination of the FR Y-8 declaration page and to clarify that respondents that own or control insured depository institutions that do not have any covered transactions with their affiliates do not have to file the FR Y-8.

Instructions only

None

Pending Revisions to the FR Y-11 and FR 2314

Report Form and Instructions

Schedule IS, line item 8(a), 8(b) and 8(c), incorporated new accounting change for equity securities (ASU 2016-01);

Schedule BS line item, 2(c), added fair value of equity securities with readily determinable fair values not held for trading (ASU 2016-01).

Instructions only

Added language to incorporate revisions pertaining to ASU 2016-01.

Revisions to the FR Y-12

Report Form and Instructions

None

Instructions only

None

ATTACHMENT 3
Summary of Edit Changes
Effective as-of June 30, 2018

FR Y-9C (most recent changes listed by type of change, edit type, and edit number)							
Date of Change	Type of Change	Publication	Type	Affected Edit Information			Comments
				Number	Target Item	MDRM	
5/23/2018	Ended	Published	Quality	4044	HC-R(I)24	BHCAP864	
5/14/2018	Added	Published	Quality	9565	HC-V1dB	BHCKJF89	
5/14/2018	Added	Published	Quality	9565	HC-V1eA	BHCKJF91	
5/14/2018	Added	Published	Quality	9565	HC-V1eB	BHCKJF90	
5/14/2018	Revised	Published	Quality	0432	HC-V1aB	BHCKJF84	
5/14/2018	Revised	Published	Quality	9565	HC-V1aB	BHCKJF84	
5/14/2018	Revised	Published	Quality	9565	HC-V2aA	BHCKJF92	
5/14/2018	Revised	Published	Quality	9565	HC-V2aB	BHCKJF85	
5/14/2018	Revised	Published	Quality	9565	HC-V2bA	BHCKJF93	
5/14/2018	Revised	Published	Quality	9565	HC-V2bB	BHCKJF86	
5/14/2018	Revised	Published	Quality	9565	HC-V3B	BHCKJF87	
5/14/2018	Revised	Published	Quality	9565	HC-V4B	BHCKJF88	
4/12/2018	Added	Published	Intraserries	7222	HC-S2A	BHCKHU09	
4/12/2018	Added	Published	Intraserries	7222	HC-S2B	BHCKHU10	
4/12/2018	Added	Published	Intraserries	7222	HC-S2C	BHCKHU11	
4/12/2018	Added	Published	Intraserries	7222	HC-S2D	BHCKHU12	
4/12/2018	Added	Published	Intraserries	7222	HC-S2E	BHCKHU13	
4/12/2018	Added	Published	Intraserries	7222	HC-S2F	BHCKHU14	
4/12/2018	Added	Published	Intraserries	7222	HC-S2G	BHCKHU15	
4/12/2018	Revised	Published	Validity	3215	HC-N10C	BHCK3507	
4/12/2018	Revised	Published	Validity	5400	HC-R(I)47	BHCAH313	
4/12/2018	Revised	Published	Validity	5420	HC-R(I)48	BHCAH314	
4/12/2018	Revised	Published	Quality	0154	HC-QM3b	BHCKF585	
4/3/2018	Added	Published	Validity	3755	HC-2b	BHCK1773	
4/3/2018	Added	Published	Validity	3765	HC-R(II)2bA	BHCKJA21	
4/3/2018	Added	Published	Validity	3895	HC-R(II)7A	BHCKD976	
4/3/2018	Added	Published	Validity	3930	HC-R(II)8A	BHCKD981	
4/3/2018	Added	Published	Validity	4005	HC-R(II)11A	BHCT2170	
4/3/2018	Added	Published	Validity	4282	HC-R(II)23K	BHCKS562	
4/3/2018	Added	Published	Validity	4335	HC-R(II)28	BHCKB704	
4/3/2018	Added	Published	Quality	7059	HC-R(II)26	BHCKS580	
4/3/2018	Ended	Published	Validity	3755	HC-2b	BHCK1773	
4/3/2018	Ended	Published	Validity	5136	HC-R(I)9e	BHCAP848	
4/3/2018	Ended	Published	Validity	3765	HC-R(II)2bA	BHCKD966	
4/3/2018	Ended	Published	Validity	3895	HC-R(II)7A	BHCKD976	
4/3/2018	Ended	Published	Validity	3930	HC-R(II)8A	BHCKD981	
4/3/2018	Ended	Published	Validity	4005	HC-R(II)11A	BHCT2170	

4/3/2018	Ended	Published	Validity	4335	HC-R(II)28	BHCKB704
4/3/2018	Ended	Published	Quality	9400	HC-B7C	BHCKA510
4/3/2018	Ended	Published	Quality	9400	HC-B7D	BHCKA511
4/3/2018	Ended	Published	Quality	0073	HC-Q13A	BHCKG805
4/3/2018	Ended	Published	Quality	9620	HC-R(I)31	BHCAQ257
4/3/2018	Ended	Published	Quality	7059	HC-R(II)26	BHCKS580
4/3/2018	Ended	Published	Intraseries	7351	HC-S9B	BHCKB777
4/3/2018	Ended	Published	Quality	0441	HC-V1cC	BHCKJ989
4/3/2018	Revised	Published	Validity	2640	HC-F6	BHCK2168
4/3/2018	Revised	Published	Validity	5325	HC-R(II)m4	BHCKS624
3/29/2018	Added	Published	Quality	9400	HC-B2A	BHCKHT50
3/29/2018	Added	Published	Quality	9400	HC-B2B	BHCKHT51
3/29/2018	Added	Published	Quality	9400	HC-B2C	BHCKHT52
3/29/2018	Added	Published	Quality	9400	HC-B2D	BHCKHT53
3/29/2018	Added	Published	Quality	9400	HC-B5bA	BHCKHT58
3/29/2018	Added	Published	Quality	9400	HC-B5bB	BHCKHT59
3/29/2018	Added	Published	Quality	9400	HC-B5bC	BHCKHT60
3/29/2018	Added	Published	Quality	9400	HC-B5bD	BHCKHT61
3/29/2018	Added	Published	Quality	9430	HC-D5a	BHCKHT62
3/29/2018	Added	Published	Quality	9430	HC-D6a1	BHCKHT63
3/29/2018	Added	Published	Quality	9430	HC-D6a2	BHCKHT64
3/29/2018	Added	Published	Quality	9430	HC-D6c	BHCKHT65
3/29/2018	Added	Published	Quality	0275	HC-DM1a1	BHCKHT66
3/29/2018	Added	Published	Quality	0276	HC-DM1a2	BHCKHT67
3/29/2018	Added	Published	Quality	0277	HC-DM1c	BHCKHT68
3/29/2018	Added	Published	Quality	9460	HC-F3	BHCKHT80
3/29/2018	Added	Published	Quality	9550	HC-P1	BHCKHT81
3/29/2018	Added	Published	Quality	9550	HC-P2	BHCKHT82
3/29/2018	Added	Published	Quality	9550	HC-P3	BHCKHT83
3/29/2018	Added	Published	Quality	9550	HC-P4	BHCKHT84
3/29/2018	Added	Published	Quality	9550	HC-P5	BHCKHT85
3/29/2018	Added	Published	Quality	9550	HC-P6	BHCKHT86
3/29/2018	Added	Published	Quality	9565	HC-V1bA	BHCKHU20
3/29/2018	Added	Published	Quality	9565	HC-V1bB	BHCKHU21
3/29/2018	Added	Published	Quality	9565	HC-V1cA	BHCKHU22
3/29/2018	Added	Published	Quality	9565	HC-V1cB	BHCKHU23
3/29/2018	Added	Published	Quality	9565	HC-V1dA	BHCKK009
3/29/2018	Added	Published	Quality	9565	HC-V5B	BHCKJF77
3/29/2018	Added	Published	Quality	9565	HC-V6B	BHCKJF78
2/15/2018	Ended	Published	Validity	0101	HC-QM3a5B	BHDMF584
2/15/2018	Ended	Published	Validity	0102	HC-QM3bB	BHDMF585

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2/15/2018	Ended	Published	Quality	9400	HC-B5b3D	BHCKG347
2/15/2018	Ended	Published	Intraserie	0060	HC-QM3aA	BHCKF608
2/15/2018	Ended	Published	Quality	0146	HC-QM3aA	BHCKF608
2/15/2018	Ended	Published	Intraserie	0063	HC-QM3a1B	BHDMF578
2/15/2018	Ended	Published	Quality	0147	HC-QM3a1B	BHDMF578
2/15/2018	Ended	Published	Intraserie	0064	HC-QM3a2B	BHDMF579
2/15/2018	Ended	Published	Quality	0148	HC-QM3a2B	BHDMF579
2/15/2018	Ended	Published	Intraserie	0065	HC-QM3a3aB	BHDMF580
2/15/2018	Ended	Published	Quality	0149	HC-QM3a3aB	BHDMF580
2/15/2018	Ended	Published	Intraserie	0066	HC-QM3a3b(i)B	BHDMF581
2/15/2018	Ended	Published	Quality	0150	HC-QM3a3b(i)B	BHDMF581
2/15/2018	Ended	Published	Intraserie	0067	HC-QM3a3b(ii)B	BHDMF582
2/15/2018	Ended	Published	Quality	0151	HC-QM3a3b(ii)B	BHDMF582
2/15/2018	Ended	Published	Intraserie	0068	HC-QM3a4B	BHDMF583
2/15/2018	Ended	Published	Quality	0152	HC-QM3a4B	BHDMF583
2/15/2018	Ended	Published	Intraserie	0069	HC-QM3a5B	BHDMF584
2/15/2018	Ended	Published	Quality	0153	HC-QM3a5B	BHDMF584
2/15/2018	Ended	Published	Intraserie	0071	HC-QM3bB	BHDMF585
2/15/2018	Ended	Published	Quality	0155	HC-QM3bB	BHDMF585
2/15/2018	Ended	Published	Intraserie	0072	HC-QM3c1A	BHCKF586
2/15/2018	Ended	Published	Quality	0156	HC-QM3c1A	BHCKF586
2/15/2018	Ended	Published	Intraserie	0073	HC-QM3c1B	BHDMF586
2/15/2018	Ended	Published	Intraserie	0074	HC-QM3c2A	BHCKF587
2/15/2018	Ended	Published	Quality	0157	HC-QM3c2A	BHCKF587
2/15/2018	Ended	Published	Intraserie	0075	HC-QM3c2B	BHDMF587
2/15/2018	Ended	Published	Intraserie	0076	HC-QM3c3A	BHCKK196
2/15/2018	Ended	Published	Quality	0158	HC-QM3c3A	BHCKK196
2/15/2018	Ended	Published	Intraserie	0079	HC-QM3c3B	BHDMK196
2/15/2018	Ended	Published	Quality	0404	HC-QM3c4A	BHCKK208
2/15/2018	Ended	Published	Intraserie	0408	HC-QM3c4A	BHCKK208
2/15/2018	Ended	Published	Quality	0159	HC-QM3c4B	BHDMK208
2/15/2018	Ended	Published	Intraserie	0409	HC-QM3c4B	BHDMK208
2/15/2018	Ended	Published	Intraserie	0084	HC-QM3dB	BHDMF589
2/15/2018	Ended	Published	Quality	0161	HC-QM3dB	BHDMF589
2/15/2018	Ended	Published	Intraserie	0085	HC-QM4aA	BHCKF609

2/15/2018	Ended	Published	Quality	0239	HC-QM4aA	BHCKF609
2/15/2018	Ended	Published	Intraserie	0086	HC-QM4a1B	BHDMF590
2/15/2018	Ended	Published	Quality	0240	HC-QM4a1B	BHDMF590
2/15/2018	Ended	Published	Intraserie	0090	HC-QM4a2B	BHDMF591
2/15/2018	Ended	Published	Quality	0241	HC-QM4a2B	BHDMF591
2/15/2018	Ended	Published	Intraserie	0091	HC-QM4a3aB	BHDMF592
2/15/2018	Ended	Published	Quality	0242	HC-QM4a3aB	BHDMF592
2/15/2018	Ended	Published	Quality	0243	HC-QM4a3b(i)B	BHDMF593
2/15/2018	Ended	Published	Quality	0244	HC-QM4a3b(ii)B	BHDMF594
2/15/2018	Ended	Published	Intraserie	0092	HC-QM4a3biB	BHDMF593
2/15/2018	Ended	Published	Intraserie	0142	HC-QM4a3biiB	BHDMF594
2/15/2018	Ended	Published	Intraserie	0143	HC-QM4a4B	BHDMF595
2/15/2018	Ended	Published	Quality	0245	HC-QM4a4B	BHDMF595
2/15/2018	Ended	Published	Intraserie	0144	HC-QM4a5B	BHDMF596
2/15/2018	Ended	Published	Quality	0246	HC-QM4a5B	BHDMF596
2/15/2018	Ended	Published	Intraserie	0147	HC-QM4bB	BHDMF597
2/15/2018	Ended	Published	Quality	0248	HC-QM4bB	BHDMF597
2/15/2018	Ended	Published	Intraserie	0148	HC-QM4c1A	BHCKF598
2/15/2018	Ended	Published	Quality	0249	HC-QM4c1A	BHCKF598
2/15/2018	Ended	Published	Intraserie	0149	HC-QM4c1B	BHDMF598
2/15/2018	Ended	Published	Quality	0250	HC-QM4c1B	BHDMF598
2/15/2018	Ended	Published	Intraserie	0150	HC-QM4c2A	BHCKF599
2/15/2018	Ended	Published	Quality	0251	HC-QM4c2A	BHCKF599
2/15/2018	Ended	Published	Intraserie	0151	HC-QM4c2B	BHDMF599
2/15/2018	Ended	Published	Quality	0252	HC-QM4c2B	BHDMF599
2/15/2018	Ended	Published	Intraserie	0152	HC-QM4c3A	BHCKK195
2/15/2018	Ended	Published	Quality	0253	HC-QM4c3A	BHCKK195
2/15/2018	Ended	Published	Intraserie	0153	HC-QM4c3B	BHDMK195
2/15/2018	Ended	Published	Quality	0254	HC-QM4c3B	BHDMK195
2/15/2018	Ended	Published	Intraserie	0410	HC-QM4c4A	BHCKK209
2/15/2018	Ended	Published	Quality	0420	HC-QM4c4A	BHCKK209
2/15/2018	Ended	Published	Intraserie	0411	HC-QM4c4B	BHDMK209
2/15/2018	Ended	Published	Quality	0421	HC-QM4c4B	BHDMK209
2/15/2018	Ended	Published	Intraserie	0155	HC-QM4dB	BHDMF601
2/15/2018	Ended	Published	Quality	0256	HC-QM4dB	BHDMF601
2/15/2018	Ended	Published	Quality	9430	HC-D1B	BHCK3531
2/15/2018	Ended	Published	Quality	9430	HC-D2B	BHCK3532
2/15/2018	Ended	Published	Quality	9430	HC-D3B	BHCK3533
2/15/2018	Ended	Published	Quality	9430	HC-D4aB	BHDMG379
2/15/2018	Ended	Published	Quality	9430	HC-D4bB	BHDMG380
2/15/2018	Ended	Published	Quality	9430	HC-D4cB	BHDMG381

2/15/2018	Ended	Published	Quality	9430	HC-D4dB	BHDMK197
2/15/2018	Ended	Published	Quality	9430	HC-D4eB	BHDMK198
2/15/2018	Ended	Published	Quality	9430	HC-D5a1A	BHCKG383
2/15/2018	Ended	Published	Quality	9430	HC-D5a1B	BHDMG383
2/15/2018	Ended	Published	Quality	9430	HC-D5a2A	BHCKG384
2/15/2018	Ended	Published	Quality	9430	HC-D5a2B	BHDMG384
2/15/2018	Ended	Published	Quality	9430	HC-D5a3A	BHCKG385
2/15/2018	Ended	Published	Quality	9430	HC-D5a3B	BHDMG385
2/15/2018	Ended	Published	Quality	9430	HC-D5bB	BHDMG386
2/15/2018	Ended	Published	Quality	9430	HC-D6aA	BHCKF610
2/15/2018	Ended	Published	Quality	9430	HC-D6a1B	BHDMF604
2/15/2018	Ended	Published	Quality	9430	HC-D6a2B	BHDMF605
2/15/2018	Ended	Published	Quality	9430	HC-D6a3aB	BHDMF606
2/15/2018	Ended	Published	Quality	9430	HC-D6a3b(i)B	BHDMF607
2/15/2018	Ended	Published	Quality	9430	HC-D6a3b(ii)B	BHDMF611
2/15/2018	Ended	Published	Quality	9430	HC-D6a4B	BHDMF612
2/15/2018	Ended	Published	Quality	9430	HC-D6a5B	BHDMF613
2/15/2018	Ended	Published	Quality	9430	HC-D6bB	BHDMF614
2/15/2018	Ended	Published	Quality	9430	HC-D6c1A	BHCKF615
2/15/2018	Ended	Published	Quality	9430	HC-D6c1B	BHDMF615
2/15/2018	Ended	Published	Quality	9430	HC-D6c2A	BHCKF616
2/15/2018	Ended	Published	Quality	9430	HC-D6c2B	BHDMF616
2/15/2018	Ended	Published	Quality	9430	HC-D6c3A	BHCKK199
2/15/2018	Ended	Published	Quality	9430	HC-D6c3B	BHDMK199
2/15/2018	Ended	Published	Quality	9430	HC-D6c4A	BHCKK210
2/15/2018	Ended	Published	Quality	0424	HC-D6c4B	BHDMK210
2/15/2018	Ended	Published	Quality	9430	HC-D6c4B	BHDMK210
2/15/2018	Ended	Published	Quality	9430	HC-D6dB	BHDMF618
2/15/2018	Ended	Published	Quality	9430	HC-D9B	BHCK3541
2/15/2018	Ended	Published	Quality	9430	HC-D11B	BHCK3543
2/15/2018	Ended	Published	Quality	9430	HC-D12B	BHDM3545
2/15/2018	Ended	Published	Quality	9430	HC-D13a1B	BHDMG209
2/15/2018	Ended	Published	Quality	9430	HC-D13a2B	BHDMG210
2/15/2018	Ended	Published	Quality	9430	HC-D13a3B	BHDMG211
2/15/2018	Ended	Published	Quality	9430	HC-D13bB	BHDMF624
2/15/2018	Ended	Published	Quality	9430	HC-D14B	BHDM3547
2/15/2018	Ended	Published	Quality	0257	HC-DM1aA	BHCKF790
2/15/2018	Ended	Published	Quality	0258	HC-DM1a1B	BHDMF625
2/15/2018	Ended	Published	Quality	0259	HC-DM1a2B	BHDMF626
2/15/2018	Ended	Published	Quality	0260	HC-DM1a3aB	BHDMF627
2/15/2018	Ended	Published	Quality	0261	HC-DM1a3b(i)B	BHDMF628

2/15/2018	Ended	Published	Quality	0262	HC-DM1a3b(ii)B	BHDMF629
2/15/2018	Ended	Published	Quality	0263	HC-DM1a4B	BHDMF630
2/15/2018	Ended	Published	Quality	0264	HC-DM1a5B	BHDMF631
2/15/2018	Ended	Published	Quality	0266	HC-DM1bB	BHDMF632
2/15/2018	Ended	Published	Quality	0267	HC-DM1c1A	BHCKF633
2/15/2018	Ended	Published	Quality	0268	HC-DM1c1B	BHDMF633
2/15/2018	Ended	Published	Quality	0269	HC-DM1c2A	BHCKF634
2/15/2018	Ended	Published	Quality	0270	HC-DM1c2B	BHDMF634
2/15/2018	Ended	Published	Quality	0271	HC-DM1c3A	BHCKK200
2/15/2018	Ended	Published	Quality	0272	HC-DM1c3B	BHDMK200
2/15/2018	Ended	Published	Quality	0423	HC-DM1c4A	BHCKK211
2/15/2018	Ended	Published	Quality	0425	HC-DM1c4B	BHDMK211
2/15/2018	Ended	Published	Quality	0274	HC-DM1dB	BHDMF636
2/15/2018	Ended	Published	Quality	0202	HC-DM6	BHCKF651
2/15/2018	Ended	Published	Quality	0203	HC-DM8	BHCKF654
2/15/2018	Ended	Published	Quality	9460	HC-F3a	BHCKA519
2/15/2018	Ended	Published	Intraseres	6120	HC-F3b	BHCKA520
2/15/2018	Ended	Published	Intraseres	6125	HC-F3b	BHCKA520
2/15/2018	Ended	Published	Quality	9460	HC-F3b	BHCKA520
2/15/2018	Ended	Published	Intraseres	0299	HC-L15aB	BHCKG419
2/15/2018	Ended	Published	Intraseres	0304	HC-L15b1B	BHCKG424
2/15/2018	Ended	Published	Intraseres	0309	HC-L15b2B	BHCKG429
2/15/2018	Ended	Published	Intraseres	0314	HC-L15b3B	BHCKG434
2/15/2018	Ended	Published	Intraseres	0319	HC-L15b4B	BHCKG439
2/15/2018	Ended	Published	Intraseres	0324	HC-L15b5B	BHCKG444
2/15/2018	Ended	Published	Intraseres	0329	HC-L15b6B	BHCKG449
2/15/2018	Ended	Published	Intraseres	0334	HC-L15b7B	BHCKG454
2/15/2018	Ended	Published	Quality	9480	HC-M12b	BHCKB026
2/15/2018	Ended	Published	Quality	0428	HC-NM5b1A	BHCKF664
2/15/2018	Ended	Published	Quality	9530	HC-NM5b1A	BHCKF664
2/15/2018	Ended	Published	Quality	0429	HC-NM5b1B	BHCKF665
2/15/2018	Ended	Published	Quality	9530	HC-NM5b1B	BHCKF665
2/15/2018	Ended	Published	Quality	0430	HC-NM5b1C	BHCKF666
2/15/2018	Ended	Published	Quality	9530	HC-NM5b1C	BHCKF666
2/15/2018	Ended	Published	Quality	9530	HC-NM5b2A	BHCKF667
2/15/2018	Ended	Published	Quality	9530	HC-NM5b2B	BHCKF668
2/15/2018	Ended	Published	Quality	9530	HC-NM5b2C	BHCKF669
2/15/2018	Ended	Published	Intraseres	6760	HC-P1a	BHCKF066
2/15/2018	Ended	Published	Quality	9550	HC-P1a	BHCKF066
2/15/2018	Ended	Published	Intraseres	6762	HC-P1b	BHCKF067
2/15/2018	Ended	Published	Quality	9550	HC-P1b	BHCKF067

2/15/2018	Ended	Published	Quality	9550	HC-P1c1	BHDMF670
2/15/2018	Ended	Published	Quality	9550	HC-P1c2	BHDMF671
2/15/2018	Ended	Published	Intraserie	6763	HC-P2a	BHCKF068
2/15/2018	Ended	Published	Quality	9550	HC-P2a	BHCKF068
2/15/2018	Ended	Published	Intraserie	6764	HC-P2b	BHCKF069
2/15/2018	Ended	Published	Quality	9550	HC-P2b	BHCKF069
2/15/2018	Ended	Published	Quality	9550	HC-P2c1	BHDMF672
2/15/2018	Ended	Published	Quality	9550	HC-P2c2	BHDMF673
2/15/2018	Ended	Published	Intraserie	6766	HC-P3a	BHCKF070
2/15/2018	Ended	Published	Quality	9550	HC-P3a	BHCKF070
2/15/2018	Ended	Published	Intraserie	6767	HC-P3b	BHCKF071
2/15/2018	Ended	Published	Quality	9550	HC-P3b	BHCKF071
2/15/2018	Ended	Published	Quality	9550	HC-P3c1	BHDMF674
2/15/2018	Ended	Published	Quality	9550	HC-P3c2	BHDMF675
2/15/2018	Ended	Published	Intraserie	6768	HC-P4a	BHCKF072
2/15/2018	Ended	Published	Quality	9550	HC-P4a	BHCKF072
2/15/2018	Ended	Published	Intraserie	6769	HC-P4b	BHCKF073
2/15/2018	Ended	Published	Quality	9550	HC-P4b	BHCKF073
2/15/2018	Ended	Published	Quality	9550	HC-P4c1	BHDMF676
2/15/2018	Ended	Published	Quality	0212	HC-P4c2	BHDMF677
2/15/2018	Ended	Published	Quality	9550	HC-P4c2	BHDMF677
2/15/2018	Ended	Published	Quality	0052	HC-P5b	BHDMF560
2/15/2018	Ended	Published	Intraserie	0053	HC-P5b	BHDMF560
2/15/2018	Ended	Published	Quality	9550	HC-P6a	BHDMF678
2/15/2018	Ended	Published	Quality	9550	HC-P6b	BHDMF679
2/15/2018	Ended	Published	Quality	9550	HC-P6c1	BHDMF680
2/15/2018	Ended	Published	Quality	9550	HC-P6c2	BHDMF681
2/15/2018	Ended	Published	Quality	0392	HC-Q4A	BHCKG488
2/15/2018	Ended	Published	Quality	7055	HC-R(II)15A	BHCKG612
2/15/2018	Ended	Published	Intraserie	7222	HC-S2aA	BHCKB712
2/15/2018	Ended	Published	Intraserie	7222	HC-S2aB	BHCKB713
2/15/2018	Ended	Published	Intraserie	7222	HC-S2aC	BHCKB714
2/15/2018	Ended	Published	Intraserie	7222	HC-S2aD	BHCKB715
2/15/2018	Ended	Published	Intraserie	7222	HC-S2aE	BHCKB716
2/15/2018	Ended	Published	Intraserie	7222	HC-S2aF	BHCKB717
2/15/2018	Ended	Published	Intraserie	7222	HC-S2aG	BHCKB718
2/15/2018	Ended	Published	Intraserie	7226	HC-S2bA	BHCKC393
2/15/2018	Ended	Published	Intraserie	7226	HC-S2bB	BHCKC394
2/15/2018	Ended	Published	Intraserie	7226	HC-S2bC	BHCKC395
2/15/2018	Ended	Published	Intraserie	7226	HC-S2bD	BHCKC396
2/15/2018	Ended	Published	Intraserie	7226	HC-S2bE	BHCKC397

2/15/2018	Ended	Published	Intraserie	7226	HC-S2bF	BHCKC398
2/15/2018	Ended	Published	Intraserie	7226	HC-S2bG	BHCKC399
2/15/2018	Ended	Published	Quality	7194	HC-S2cA	BHCKC400
2/15/2018	Ended	Published	Intraserie	7230	HC-S2cA	BHCKC400
2/15/2018	Ended	Published	Quality	7198	HC-S2cB	BHCKC401
2/15/2018	Ended	Published	Intraserie	7230	HC-S2cB	BHCKC401
2/15/2018	Ended	Published	Quality	7202	HC-S2cC	BHCKC402
2/15/2018	Ended	Published	Intraserie	7230	HC-S2cC	BHCKC402
2/15/2018	Ended	Published	Quality	7206	HC-S2cD	BHCKC403
2/15/2018	Ended	Published	Intraserie	7230	HC-S2cD	BHCKC403
2/15/2018	Ended	Published	Quality	7210	HC-S2cE	BHCKC404
2/15/2018	Ended	Published	Intraserie	7230	HC-S2cE	BHCKC404
2/15/2018	Ended	Published	Quality	7214	HC-S2cF	BHCKC405
2/15/2018	Ended	Published	Intraserie	7230	HC-S2cF	BHCKC405
2/15/2018	Ended	Published	Quality	7218	HC-S2cG	BHCKC406
2/15/2018	Ended	Published	Intraserie	7230	HC-S2cG	BHCKC406
2/15/2018	Ended	Published	Intraserie	7292	HC-S6aF	BHCKB763
2/15/2018	Ended	Published	Quality	7295	HC-S6bB	BHCKB500
2/15/2018	Ended	Published	Quality	7311	HC-S6bB	BHCKB500
2/15/2018	Ended	Published	Quality	7301	HC-S6bC	BHCKB501
2/15/2018	Ended	Published	Quality	7315	HC-S6bC	BHCKB501
2/15/2018	Ended	Published	Quality	7305	HC-S6bF	BHCKB502
2/15/2018	Ended	Published	Quality	7320	HC-S6bF	BHCKB502
2/15/2018	Ended	Published	Intraserie	7325	HC-S6bF	BHCKB502
2/15/2018	Ended	Published	Intraserie	7340	HC-S8aB	BHCKB770
2/15/2018	Ended	Published	Intraserie	7340	HC-S8aC	BHCKB771
2/15/2018	Ended	Published	Intraserie	7340	HC-S8aF	BHCKB772
2/15/2018	Ended	Published	Intraserie	7351	HC-S9C	BHCKB778
2/15/2018	Ended	Published	Intraserie	7355	HC-S10B	BHCKB784
2/15/2018	Ended	Published	Intraserie	7355	HC-S10C	BHCKB785
2/15/2018	Ended	Published	Intraserie	7361	HC-S11B	BHCKB791
2/15/2018	Ended	Published	Intraserie	7361	HC-S11C	BHCKB792
2/15/2018	Ended	Published	Intraserie	7361	HC-S11D	BHCKB793
2/15/2018	Ended	Published	Intraserie	7361	HC-S11E	BHCKB794
2/15/2018	Ended	Published	Intraserie	7361	HC-S11F	BHCKB795
2/15/2018	Ended	Published	Quality	7364	HC-S12B	BHCKB798
2/15/2018	Ended	Published	Quality	7373	HC-S12B	BHCKB798
2/15/2018	Ended	Published	Quality	7366	HC-S12C	BHCKB799
2/15/2018	Ended	Published	Quality	7373	HC-S12C	BHCKB799
2/15/2018	Ended	Published	Quality	7368	HC-S12D	BHCKB800
2/15/2018	Ended	Published	Quality	7373	HC-S12D	BHCKB800

2/15/2018	Ended	Published	Quality	7369	HC-S12E	BHCKB801
2/15/2018	Ended	Published	Quality	7373	HC-S12E	BHCKB801
2/15/2018	Ended	Published	Quality	7371	HC-S12F	BHCKB802
2/15/2018	Ended	Published	Quality	7373	HC-S12F	BHCKB802
2/15/2018	Ended	Published	Intraseries	7375	HC-SM1a	BHCKA249
2/15/2018	Ended	Published	Quality	7381	HC-SM1a	BHCKA249
2/15/2018	Ended	Published	Quality	7382	HC-SM1a	BHCKA249
2/15/2018	Ended	Published	Quality	7385	HC-SM2a	BHCKB804
2/15/2018	Ended	Published	Quality	9565	HC-V1aB	BHCKJ982
2/15/2018	Ended	Published	Quality	9565	HC-V1bA	BHCKJ984
2/15/2018	Ended	Published	Quality	9565	HC-V1bB	BHCKJ985
2/15/2018	Ended	Published	Quality	0440	HC-V1bC	BHCKJ986
2/15/2018	Ended	Published	Quality	9565	HC-V1bC	BHCKJ986
2/15/2018	Ended	Published	Quality	9565	HC-V1cA	BHCKJ987
2/15/2018	Ended	Published	Quality	9565	HC-V1cB	BHCKJ988
2/15/2018	Ended	Published	Quality	9565	HC-V1cC	BHCKJ989
2/15/2018	Ended	Published	Quality	9565	HC-V1dA	BHCKJ990
2/15/2018	Ended	Published	Quality	9565	HC-V1dB	BHCKJ991
2/15/2018	Ended	Published	Quality	0442	HC-V1dC	BHCKJ992
2/15/2018	Ended	Published	Quality	9565	HC-V1dC	BHCKJ992
2/15/2018	Ended	Published	Quality	9565	HC-V1eA	BHCKJ993
2/15/2018	Ended	Published	Quality	9565	HC-V1eB	BHCKJ994
2/15/2018	Ended	Published	Quality	0443	HC-V1eC	BHCKJ995
2/15/2018	Ended	Published	Quality	9565	HC-V1eC	BHCKJ995
2/15/2018	Ended	Published	Quality	9565	HC-V1fA	BHCKJ996
2/15/2018	Ended	Published	Quality	9565	HC-V1fB	BHCKJ997
2/15/2018	Ended	Published	Quality	0444	HC-V1fC	BHCKJ998
2/15/2018	Ended	Published	Quality	9565	HC-V1fC	BHCKJ998
2/15/2018	Ended	Published	Quality	9565	HC-V1gA	BHCKJ999
2/15/2018	Ended	Published	Quality	9565	HC-V1gB	BHCKK001
2/15/2018	Ended	Published	Quality	0458	HC-V1gC	BHCKK002
2/15/2018	Ended	Published	Quality	9565	HC-V1gC	BHCKK002
2/15/2018	Ended	Published	Quality	9565	HC-V1hA	BHCKK003
2/15/2018	Ended	Published	Quality	9565	HC-V1hB	BHCKK004
2/15/2018	Ended	Published	Quality	9565	HC-V1hC	BHCKK005
2/15/2018	Ended	Published	Quality	9565	HC-V1iA	BHCKK006
2/15/2018	Ended	Published	Quality	9565	HC-V1iB	BHCKK007
2/15/2018	Ended	Published	Quality	0436	HC-V1iC	BHCKK008
2/15/2018	Ended	Published	Quality	0459	HC-V1iC	BHCKK008
2/15/2018	Ended	Published	Quality	9565	HC-V1iC	BHCKK008
2/15/2018	Ended	Published	Quality	9565	HC-V1jA	BHCKK009

2/15/2018	Ended	Published	Quality	9565	HC-V1jB	BHCKK010
2/15/2018	Ended	Published	Quality	0460	HC-V1jC	BHCKK011
2/15/2018	Ended	Published	Quality	9565	HC-V1jC	BHCKK011
2/15/2018	Ended	Published	Quality	9565	HC-V1kA	BHCKK012
2/15/2018	Ended	Published	Quality	9565	HC-V1kB	BHCKK013
2/15/2018	Ended	Published	Quality	9565	HC-V1kC	BHCKK014
2/15/2018	Ended	Published	Quality	9565	HC-V2aA	BHCKK015
2/15/2018	Ended	Published	Quality	9565	HC-V2aB	BHCKK016
2/15/2018	Ended	Published	Quality	0462	HC-V2aC	BHCKK017
2/15/2018	Ended	Published	Quality	9565	HC-V2aC	BHCKK017
2/15/2018	Ended	Published	Quality	9565	HC-V2bA	BHCKK018
2/15/2018	Ended	Published	Quality	9565	HC-V2bB	BHCKK019
2/15/2018	Ended	Published	Quality	0437	HC-V2bC	BHCKK020
2/15/2018	Ended	Published	Quality	0463	HC-V2bC	BHCKK020
2/15/2018	Ended	Published	Quality	9565	HC-V2bC	BHCKK020
2/15/2018	Ended	Published	Quality	9565	HC-V2cA	BHCKK021
2/15/2018	Ended	Published	Quality	9565	HC-V2cB	BHCKK022
2/15/2018	Ended	Published	Quality	0461	HC-V2cC	BHCKK023
2/15/2018	Ended	Published	Quality	9565	HC-V2cC	BHCKK023
2/15/2018	Ended	Published	Quality	9565	HC-V2dB	BHCKK025
2/15/2018	Ended	Published	Quality	0464	HC-V2dC	BHCKK026
2/15/2018	Ended	Published	Quality	9565	HC-V2eB	BHCKK028
2/15/2018	Ended	Published	Quality	9565	HC-V3B	BHCKK031
2/15/2018	Ended	Published	Quality	0438	HC-V3C	BHCKK032
2/15/2018	Ended	Published	Quality	9565	HC-V4B	BHCKK034
2/15/2018	Ended	Published	Quality	0465	HC-V4C	BHCKK035
2/15/2018	Revised	Published	Validity	1300	HI-Mem16	BHCKF228
2/15/2018	Revised	Published	Validity	4987	HI-C6E	BHCKM750
2/15/2018	Revised	Published	Validity	2489	HC-5	BHCK3545
2/15/2018	Revised	Published	Validity	3020	HC-10	BHCK2143
2/15/2018	Revised	Published	Validity	2070	HC-12	BHCK2170
2/15/2018	Revised	Published	Validity	2524	HC-15	BHCK3548
2/15/2018	Revised	Published	Validity	0152	HC-B5aA	BHCKC026
2/15/2018	Revised	Published	Validity	0153	HC-B5aB	BHCKC988
2/15/2018	Revised	Published	Validity	0154	HC-B5aC	BHCKC989
2/15/2018	Revised	Published	Validity	0155	HC-B5aD	BHCKC027
2/15/2018	Revised	Published	Validity	2175	HC-B8A	BHCT1754
2/15/2018	Revised	Published	Validity	2215	HC-B8B	BHCK1771
2/15/2018	Revised	Published	Validity	2225	HC-B8C	BHCK1772
2/15/2018	Revised	Published	Validity	2185	HC-B8D	BHCT1773
2/15/2018	Revised	Published	Validity	2250	HC-BM2c	BHCK0387

2/15/2018	Revised	Published	Validity	2260	HC-BM4a	BHCK8782
2/15/2018	Revised	Published	Validity	2270	HC-BM4b	BHCK8783
2/15/2018	Revised	Published	Validity	0156	HC-BM6gA	BHCKG372
2/15/2018	Revised	Published	Validity	0157	HC-BM6gB	BHCKG373
2/15/2018	Revised	Published	Validity	0158	HC-BM6gC	BHCKG374
2/15/2018	Revised	Published	Validity	0159	HC-BM6gD	BHCKG375
2/15/2018	Revised	Published	Validity	2465	HC-CM6a	BHCKF230
2/15/2018	Revised	Published	Validity	2479	HC-D12	BHCT3545
2/15/2018	Revised	Published	Validity	2509	HC-D15	BHCT3548
2/15/2018	Revised	Published	Validity	0174	HC-DM3g	BHCKG652
2/15/2018	Revised	Published	Validity	3010	HC-M12c	BHCK5507
2/15/2018	Revised	Published	Validity	3465	HC-NM5A	BHCKC240
2/15/2018	Revised	Published	Validity	3470	HC-NM5B	BHCKC241
2/15/2018	Revised	Published	Validity	3475	HC-NM5C	BHCKC226
2/15/2018	Revised	Published	Validity	3902	HC-R(II)8A	BHCKD981
2/15/2018	Revised	Published	Quality	9200	HI-Mem6f	BHCKF555
2/15/2018	Revised	Published	Quality	9200	HI-Mem6g	BHCKT047
2/15/2018	Revised	Published	Quality	5260	HI-Mem6h	BHCK8562
2/15/2018	Revised	Published	Quality	5261	HI-Mem6hTX	TEXT8562
2/15/2018	Revised	Published	Quality	5262	HI-Mem6i	BHCK8563
2/15/2018	Revised	Published	Quality	5263	HI-Mem6iTX	TEXT8563
2/15/2018	Revised	Published	Quality	5264	HI-Mem6j	BHCK8564
2/15/2018	Revised	Published	Intraseries	5276	HI-Mem6j	BHCK8564
2/15/2018	Revised	Published	Quality	5265	HI-Mem6jTX	TEXT8564
2/15/2018	Revised	Published	Quality	5569	HI-B(II)Mem3	BHCKC390
2/15/2018	Revised	Published	Quality	7715	HI-C1cE	BHCKM725
2/15/2018	Revised	Published	Quality	7765	HI-C3E	BHCKM737
2/15/2018	Revised	Published	Intraseries	5727	HC-M12b	BHCK3163
2/15/2018	Revised	Published	Intraseries	5728	HC-M12b	BHCK3163
2/15/2018	Revised	Published	Quality	9360	HC-M12b	BHCK3163
2/15/2018	Revised	Published	Quality	6020	HC-CM4	BHCKC391
2/15/2018	Revised	Published	Intraseries	0070	HC-QM3b	BHCKF585
2/15/2018	Revised	Published	Intraseries	0080	HC-QM3d	BHCKF589
2/15/2018	Revised	Published	Quality	0160	HC-QM3d	BHCKF589
2/15/2018	Revised	Published	Intraseries	0146	HC-QM4b	BHCKF597
2/15/2018	Revised	Published	Quality	0247	HC-QM4b	BHCKF597
2/15/2018	Revised	Published	Intraseries	0154	HC-QM4d	BHCKF601
2/15/2018	Revised	Published	Quality	0255	HC-QM4d	BHCKF601
2/15/2018	Revised	Published	Quality	9430	HC-D1	BHCM3531
2/15/2018	Revised	Published	Quality	9430	HC-D2	BHCM3532
2/15/2018	Revised	Published	Quality	9430	HC-D3	BHCM3533

2/15/2018	Revised	Published	Quality	9430	HC-D4a	BHCKG379
2/15/2018	Revised	Published	Quality	9430	HC-D4b	BHCKG380
2/15/2018	Revised	Published	Quality	9430	HC-D4c	BHCKG381
2/15/2018	Revised	Published	Quality	9430	HC-D4d	BHCKK197
2/15/2018	Revised	Published	Quality	9430	HC-D4e	BHCKK198
2/15/2018	Revised	Published	Quality	0201	HC-D5b	BHCKG386
2/15/2018	Revised	Published	Quality	9430	HC-D5b	BHCKG386
2/15/2018	Revised	Published	Quality	9430	HC-D6b	BHCKF614
2/15/2018	Revised	Published	Quality	9430	HC-D6d	BHCKF618
2/15/2018	Revised	Published	Quality	9430	HC-D9	BHCM3541
2/15/2018	Revised	Published	Quality	9430	HC-D11	BHCM3543
2/15/2018	Revised	Published	Intraseres	0128	HC-D12	BHCT3545
2/15/2018	Revised	Published	Quality	9430	HC-D13a1	BHCKG209
2/15/2018	Revised	Published	Quality	9430	HC-D13a2	BHCKG210
2/15/2018	Revised	Published	Quality	9430	HC-D13a3	BHCKG211
2/15/2018	Revised	Published	Quality	9430	HC-D13b	BHCKF624
2/15/2018	Revised	Published	Quality	9430	HC-D14	BHCK3547
2/15/2018	Revised	Published	Quality	0265	HC-DM1b	BHCKF632
2/15/2018	Revised	Published	Quality	0273	HC-DM1d	BHCKF636
2/15/2018	Revised	Published	Quality	0204	HC-DM9b3	BHCKF657
2/15/2018	Revised	Published	Quality	0205	HC-DM10c	BHCKF660
2/15/2018	Revised	Published	Quality	9480	HC-K4a	BHCK3401
2/15/2018	Revised	Published	Quality	6360	HC-L12D	BHCK8724
2/15/2018	Revised	Published	Intraseres	0300	HC-L15aB	BHCKG420
2/15/2018	Revised	Published	Intraseres	0301	HC-L15aC	BHCKG421
2/15/2018	Revised	Published	Intraseres	0302	HC-L15aD	BHCKG422
2/15/2018	Revised	Published	Intraseres	0305	HC-L15b1B	BHCKG425
2/15/2018	Revised	Published	Intraseres	0306	HC-L15b1C	BHCKG426
2/15/2018	Revised	Published	Intraseres	0307	HC-L15b1D	BHCKG427
2/15/2018	Revised	Published	Intraseres	0310	HC-L15b2B	BHCKG430
2/15/2018	Revised	Published	Intraseres	0311	HC-L15b2C	BHCKG431
2/15/2018	Revised	Published	Intraseres	0312	HC-L15b2D	BHCKG432
2/15/2018	Revised	Published	Intraseres	0315	HC-L15b3B	BHCKG435
2/15/2018	Revised	Published	Intraseres	0316	HC-L15b3C	BHCKG436
2/15/2018	Revised	Published	Intraseres	0317	HC-L15b3D	BHCKG437
2/15/2018	Revised	Published	Intraseres	0320	HC-L15b4B	BHCKG440
2/15/2018	Revised	Published	Intraseres	0321	HC-L15b4C	BHCKG441
2/15/2018	Revised	Published	Intraseres	0322	HC-L15b4D	BHCKG442
2/15/2018	Revised	Published	Intraseres	0325	HC-L15b5B	BHCKG445
2/15/2018	Revised	Published	Intraseres	0326	HC-L15b5C	BHCKG446
2/15/2018	Revised	Published	Intraseres	0327	HC-L15b5D	BHCKG447

2/15/2018	Revised	Published	Intraserries	0330	HC-L15b6B	BHCKG450
2/15/2018	Revised	Published	Intraserries	0331	HC-L15b6C	BHCKG451
2/15/2018	Revised	Published	Intraserries	0332	HC-L15b6D	BHCKG452
2/15/2018	Revised	Published	Intraserries	0335	HC-L15b7B	BHCKG455
2/15/2018	Revised	Published	Intraserries	0336	HC-L15b7C	BHCKG456
2/15/2018	Revised	Published	Intraserries	0337	HC-L15b7D	BHCKG457
2/15/2018	Revised	Published	Quality	9500	HC-M12d	BHCT2143
2/15/2018	Revised	Published	Quality	4020	HC-R(I)6	BHCAP841
2/15/2018	Revised	Published	Quality	4030	HC-R(I)7	BHCAP842
2/15/2018	Revised	Published	Quality	6898	HC-R(II)2aC	BHCKD962
2/15/2018	Revised	Published	Quality	6903	HC-R(II)2bC	BHCKD967

FR Y-8 (Most recent changes listed by first type of change, edit type, edit number)						
Date of Change	Type of Change	Affected Edit Information				Comments
		Type	Number	Target Item	MDRM	
20180630	Revised	Intraserries	0050	Check Box 1	BIDIB966	
20180630	Revised	Intraserries	0075	Check Box 1	BIDIB967	
20180331	Ended	Intraserries	0010	Check Box 1	BIDIB360	
20180630	Added	Validity	0130	Printed Name of Officer	BIDIC490	
20180630	Added	Validity	0140	Title	BIDIC491	
20180630	Added	Validity	0150	Date of Signature	BIDIJ196	
20180630	Added	Validity	0160	Name/Title	BIDI8901	
20180630	Added	Validity	0170	Area Code/Phone Number	BIDI8902	
20180630	Added	Validity	0180	Area Code/FAX Number	BIDI9116	
20180630	Added	Validity	0190	Email Address of Contact	BIDI4086	
20180630	Revised	Validity	0033	Memo 1	BIDIC450	
20180630	Revised	Validity	0040	Check Box 2	BIDIB967	
20180630	Revised	Validity	0041	Check Box 2	BIDIB967	
20180630	Revised	Validity	0045	Check Box 1	BIDIB966	
20180630	Revised	Validity	0050	Check Box 1	BIDIB966	
20180630	Revised	Validity	0052	Check Box 1	BIDIB966	
20180630	Revised	Validity	0055	Check Box 2	BIDIB967	
20180630	Revised	Validity	0056	Check Box 2	BIDIB967	
20180630	Revised	Validity	0060	Check Box 2	BIDIB967	
20180630	Revised	Validity	0062	Check Box 2	BIDIB967	
20180331	Ended	Validity	0031	Check Box 1	BIDIB360	
20180331	Ended	Validity	0035	Check Box 1	BIDIB360	
20180331	Ended	Validity	0037	Check Box 3	BIDIB967	

Summary of Edit Changes - FR Y-11

Effective as of June 30, 2018

FR Y-11 (most recent changes listed first by type of change, edit type, and edit number)						
Data of Change	Type of Change	Affected Edit Information				Comments
		Type	Number	Target Item	MDRM	
20180630	Added	Quality	9050	IS-8a	BHCSHT69	
20180630	Added	Quality	9100	BS-2c	BHCSJA22	
20180630	Added	Validity	0205	IS-8c	BHCS4301	
20180630	Revised	Validity	0200	IS-8a	BHCSHT69	
20180630	Revised	Validity	0210	IS-12	BHCS4340	
20180630	Revised	Validity	0300	BS-8	BHCSC377	

Summary of Edit Changes - FR 2314

Effective as of June 30, 2018

FR Y-11 (most recent changes listed first by type of change, edit type, and edit number)						
Data of Change	Type of Change	Affected Edit Information				Comments
		Type	Number	Target Item	MDRM	
20180630	Added	Quality	9050	IS-8a	SUBIHT69	
20180630	Added	Quality	9100	BS-2c	SUBCJA22	
20180630	Added	Validity	0205	IS-8c	SUBI4301	
20180630	Revised	Validity	0200	IS-8a	SUBIHT69	
20180630	Revised	Validity	0210	IS-12	SUBI4340	
20180630	Revised	Validity	0300	BS-8	SUBCC377	