Board of Governors of the Federal Reserve System

Supplemental Instructions   September 2015

Editing of Data by Respondents

The Federal Reserve requires validation checks to be performed by respondents as part of the electronic submission process for the FR Y-9C and FR Y-9LP. Effective September 30, 2015, the FR Y-9C and FR-Y9LP reports are migrating to the Reporting Central application. The new Reporting Central data collection system will continue to subject the holding company's electronic data submission to validity edits that must be resolved before the data can be accepted. However, the requirement for supplying explanations for quality edits at the time of data submission will no longer be required. The respondents will no longer have a standard means to submit quality edit explanations with their data submission. The Federal Reserve staff will communicate with the respondents to discuss data variances, quality edit issues and collect quality edit explanations after receiving the respondents' initial data submission. Respondents are encouraged to file reports electronically as soon as possible, rather than waiting until the submission deadline. Validity and quality edits are provided at the end of the reporting instructions for the FR Y-9C and FR Y-9LP reports. Additional information regarding this submission process may be found on the website: http://www.frbservices.org/centralbank/reportingcentral/index.html

Debt Issuance Cost

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

For holding companies that are public business entities, as defined under U.S. GAAP (as discussed in a later section of these Supplemental Instructions), ASU 2015-03 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2015. For example, holding companies with a calendar year fiscal year that are public business entities must apply the ASU in their FR Y-9C beginning March 31, 2016. For holding companies that are not public business entities (i.e., that are private companies), the ASU is effective for fiscal years beginning after December 15, 2015, and interim periods within fiscal years beginning after December 15, 2016. Thus, holding companies with a calendar year fiscal year that are private companies must apply the ASU in their December 31, 2016, and subsequent quarterly FR Y-9C reports. Early adoption of the guidance in ASU 2015-03 is permitted.

After a holding company adopts ASU 2015-03, any transaction involving a recognized debt liability in which debt issuance costs were incurred and classified as deferred charges in "Other

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

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

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

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

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

The criteria for categorizing investments in the fair value hierarchy that are measured using the NAV per share practical expedient do not consider the observability of inputs and are therefore inconsistent with the overarching intent of the fair value hierarchy. By removing the requirement to include investments measured using the NAV per share practical expedient within the fair value hierarchy, ASU 2015-07 ensures that all investments within the hierarchy are

categorized using a consistent approach. Investments that calculate NAV per share, but for which the practical expedient is not applied, must continue to be included in the fair value hierarchy.

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

ASU 2015-07 is effective for holding companies that are public business entities, as defined under U.S. GAAP (as discussed in a later section of these Supplemental Instructions), for fiscal years beginning after December 15, 2015, and interim periods within those fiscal years. For example, institutions with a calendar year fiscal year that are public business entities must apply the ASU in their FR Y-9C reports beginning March 31, 2016. For holding companies that are not public business entities (i.e., that are private companies), the ASU is effective for fiscal years beginning after December 15, 2016, and interim periods within those fiscal years. Accordingly, holding companies with a calendar year fiscal year that are private companies must apply the ASU in their FR Y-9C reports beginning March 31, 2017. Earlier application is permitted. If a holding company chooses to early adopt ASU 2015-07 for third quarter 2015 financial reporting purposes, the holding company may implement the provisions of the ASU in the manner described above in its FR Y-9C report for September 30, 2015. However, prior FR Y-9C reports should not be amended.

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

Extraordinary Items

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

extraordinary item from the results of its ordinary operations and report the extraordinary item in its income statement in Schedule HI, item 11, "Extraordinary items and other adjustments, net of income taxes."

ASU 2015-01 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2015. Thus, for example, institutions with a calendar year fiscal year must begin to apply the ASU in their FR Y-9C report for March 31, 2016. Early adoption of ASU 2015-01 is permitted provided that the guidance is applied from the beginning of the fiscal year of adoption. For FR Y-9C report purposes, an institution with a calendar year fiscal year must apply the ASU prospectively, that is, in general, to events or transactions occurring after the date of adoption. However, an institution with a fiscal year other than a calendar year may elect to apply ASU 2015-01 prospectively or, alternatively, it may elect to apply the ASU retrospectively to all prior calendar quarters included in the institution's year-to-date holding company income statement that includes the beginning of the fiscal year of adoption.

After an institution adopts ASU 2015-01, any event or transaction that would have met the criteria for extraordinary classification before the adoption of the ASU should be reported in the FR Y-9C report Schedule HI, item 5.l, "Other noninterest income," or item 7.d, "Other noninterest expense," as appropriate, unless the event or transaction would otherwise be reportable in another item of Schedule HI. In addition, consistent with ASU 2015-01, the agencies plan to remove the term "extraordinary items" from, and revise the caption for, Schedule HI, item 11, in March 2016.

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

Accounting by Private Companies for Identifiable Assets in a Business Combination

In December 2014, the FASB issued ASU No. 2014-18, "Accounting for Identifiable Intangible Assets in a Business Combination," which is a consensus of the Private Company Council (PCC). This ASU provides an accounting alternative that permits a private company, as defined in U.S. GAAP (and discussed in a later section of these Supplemental Instructions), to simplify the accounting for certain intangible assets. The accounting alternative applies when a private company is required to recognize or otherwise consider the fair value of intangible assets as a result of certain transactions, including when applying the acquisition method to a business combination under ASC Topic 805, Business Combinations (formerly FASB Statement No. 141 (revised 2007), "Business Combinations").

Under ASU 2014-018, a private company that elects the accounting alternative should no longer recognize separately from goodwill:

- Customer-related intangible assets unless they are capable of being sold or licensed independently from the other assets of a business, and
- Noncompetition agreements.

However, because mortgage servicing rights and core deposit intangibles are regarded as capable of being sold or licensed independently, a private company that elects this accounting alternative

must recognize these intangible assets separately from goodwill, initially measure them at fair value, and subsequently measure them in accordance with ASC Topic 350, Intangibles – Goodwill and Other (formerly FASB Statement No. 142, "Goodwill and Other Intangible Assets").

A private company that elects the accounting alternative in ASU 2014-18 also must adopt the private company goodwill accounting alternative described in ASU 2014-02, "Accounting for Goodwill," which is discussed in a later section of these Supplemental Instructions. However, a private company that elects the goodwill accounting alternative in ASU 2014-02 is not required to adopt the accounting alternative for identifiable intangible assets in ASU 2014-18.

A private company's decision to adopt ASU 2014-18 must be made upon the occurrence of the first business combination (or other transaction within the scope of the ASU) in fiscal years beginning after December 15, 2015. The effective date of the private company's decision to adopt the accounting alternative for identifiable intangible assets depends on the timing of that first transaction.

- If the first transaction occurs in the private company's first fiscal year beginning after December 15, 2015, the adoption will be effective for that fiscal year's annual financial reporting period and all interim and annual periods thereafter.
- If the first transaction occurs in a fiscal year beginning after December 15, 2016, the adoption will be effective in the interim period that includes the date of the transaction and subsequent interim and annual periods thereafter.

Early application of the intangibles accounting alternative is permitted for any annual or interim period for which a private company's financial statements have not yet been made available for issuance. Customer-related intangible assets and noncompetition agreements that exist as of the beginning of the period of adoption should continue to be accounted for separately from goodwill, i.e., such existing intangible assets should not be combined with goodwill.

A holding company that meets the private company definition in U.S. GAAP is permitted, but not required, to adopt ASU 2014-18 for FR Y-9C purposes and may choose to early adopt the ASU, provided it also adopts the private company goodwill accounting alternative. If a private institution issues U.S. GAAP financial statements and adopts ASU 2014-18, it should apply the ASU's intangible asset accounting alternative in its FR Y-9C report in a manner consistent with its reporting of intangible assets in its financial statements.

For additional information on the private company accounting alternative for identifiable intangible assets, institutions should refer to ASU 2014-18, which is available at http://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498.

Supplementary Leverage Ratio for Advanced Approaches Institutions

Item 45 of Schedule HC-R, Part I, Regulatory Capital Components and Ratios, applies to the reporting of the supplementary leverage ratio (SLR) by advanced approaches institutions. In the FR Y-9C report form and instructions for report dates before March 31, 2015, the caption for

item 45 and the instructions for this item both indicated that, in the first quarter of 2015, advanced approaches institutions should begin to report their SLR as calculated for purposes of Schedule A, item 98, of the FFIEC 101, Regulatory Capital Reporting for Institutions Subject to the Advanced Capital Adequacy Framework.

However, because of amendments to the banking agencies' regulatory capital rules in 2014 that revised certain aspects of the SLR, the Federal Reserve has proposed to revise the reporting of SLR data in Schedule HC-R, Part I, effective March 31, 2016. Accordingly, the reporting of the SLR in item 45 of Schedule HC-R, Part I, has been deferred until the proposed SLR revisions take effect.   In the interim, an advanced approaches institution must provide the SLR information set forth in Table 13 to §.173 of the regulatory capital rules of its primary federal regulator and must disclose the SLR information in this table on its public website or as otherwise permitted in the regulatory capital rules.

Private Company Accounting Alternatives

In May 2012, the Financial Accounting Foundation, the independent private sector organization responsible for the oversight of the FASB, approved the establishment of the PCC to improve the process of setting accounting standards for private companies. The PCC is charged with working jointly with the FASB to determine whether and in what circumstances to provide alternative recognition, measurement, disclosure, display, effective date, and transition guidance for private companies reporting under U.S. GAAP. Alternative guidance for private companies may include modifications or exceptions to otherwise applicable existing U.S. GAAP standards.

The Federal Reserve has concluded that a holding company that is a private company, as defined in U.S. GAAP (as discussed in a later section of these Supplemental Instructions), is permitted to use private company accounting alternatives issued by the FASB when preparing its FR Y-9C report, except as provided in 12 U.S.C. 1831n(a) as described in the following sentence. If the Federal Reserve determines that a particular accounting principle within U.S. GAAP, including a private company accounting alternative, is inconsistent with the statutorily specified supervisory objectives, the Federal Reserve may prescribe an accounting principle for regulatory reporting purposes that is no less stringent than U.S. GAAP. In such a situation, an institution would not be permitted to use that particular private company accounting alternative or other accounting principle within U.S. GAAP for FR Y-9C purposes. The Federal Reserve would provide appropriate notice if they were to disallow any accounting alternative under the statutory process.

Accounting by Private Companies for Goodwill

On January 16, 2014, the FASB issued ASU No. 2014-02, "Accounting for Goodwill," which is a consensus of the PCC. This ASU generally permits a private company to elect to amortize goodwill on a straight-line basis over a period of ten years (or less than ten years if more appropriate) and apply a simplified impairment model to goodwill. In addition, if a private company chooses to adopt the ASU's goodwill accounting alternative, the ASU requires the private company to make an accounting policy election to test goodwill for impairment at either the entity level or the reporting unit level. Goodwill must be tested for impairment when a triggering event occurs that indicates that the fair value of an entity (or a reporting unit) may be below its carrying amount. In contrast, U.S. GAAP does not otherwise permit goodwill to be

amortized, instead requiring goodwill to be tested for impairment at the reporting unit level annually and between annual tests in certain circumstances. The ASU's goodwill accounting alternative, if elected by a private company, is effective prospectively for new goodwill recognized in annual periods beginning after December 15, 2014, and in interim periods within annual periods beginning after December 15, 2015. Goodwill existing as of the beginning of the period of adoption is to be amortized prospectively over ten years (or less than ten years if more appropriate). The ASU states that early application of the goodwill accounting alternative is permitted for any annual or interim period for which a private company's financial statements have not yet been made available for issuance.

A holding company that meets the private company definition in ASU 2014-02, as discussed in the following section of these Supplemental Instructions (i.e., a private institution), is permitted, but not required, to adopt this ASU for FR Y-9C purposes and may choose to early adopt the ASU. If a private institution issues U.S. GAAP financial statements and adopts the ASU, it should apply the ASU's goodwill accounting alternative in its FR Y-9 reports in a manner consistent with its reporting of goodwill in its financial statements. Thus, for example, a private institution with a calendar year fiscal year that chooses to adopt ASU 2014-02 must apply the ASU's provisions in its December 31, 2015, and subsequent quarterly or semiannual FR Y-9 report(s) unless early application of the ASU is elected. If a private institution with a calendar year fiscal year chooses to early adopt ASU 2014-02 for third quarter 2015 financial reporting purposes, the institution may implement the provisions of the ASU in its FR Y-9 report(s) for September 30, 2015. This would require the private institution to report in its third quarter 2015 FR Y-9C nine months' amortization of goodwill existing as of January 1, 2015, and the amortization of any new goodwill recognized in the first nine months of 2015. Goodwill amortization expense should be reported in item 7.c.(1) of the income statement (Schedule HI) unless the amortization is associated with a discontinued operation, in which case the goodwill amortization should be included within the results of discontinued operations and reported in Schedule HI, item 11, "Extraordinary items and other adjustments, net of income taxes."

Private institutions choosing to early adopt the goodwill accounting alternative in ASU 2014-02 that have a fiscal year or an early application date other than the one described in the example above should contact their Federal Reserve District Bank analyst for reporting guidance. For additional information on the private company accounting alternative for goodwill, institutions should refer to ASU 2014-02, which is available at http://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498.

Definitions of Private Company and Public Business Entity

ASU No. 2013-12, "Definition of a Public Business Entity," which was issued in December 2013, added this term to the Master Glossary in the Accounting Standards Codification. This ASU states that a business entity, such as a holding company, that meets any one of five criteria set forth in the ASU is a public business entity for reporting purposes under U.S. GAAP, including FR Y-9 reporting purposes. In contrast, a private company is a business entity that is not a public business entity. An institution that is a public business entity is not permitted to apply the private company accounting alternatives discussed in preceding sections of these Supplemental Instructions when preparing its FR Y-9 report(s).

As defined in ASU 2013-12, a business entity is a public business entity if it meets any one of the following criteria:

- It is required by the U.S. Securities and Exchange Commission (SEC) to file or furnish financial statements, or does file or furnish financial statements (including voluntary filers), with the SEC (including other entities whose financial statements or financial information are required to be or are included in a filing).
- It is required by the Securities Exchange Act of 1934 (the Act), as amended, or rules or regulations promulgated under the Act, to file or furnish financial statements with a regulatory agency other than the SEC (such as one of the federal banking agencies).
- It is required to file or furnish financial statements with a foreign or domestic regulatory agency in preparation for the sale of or for purposes of issuing securities that are not subject to contractual restrictions on transfer.
- It has issued debt or equity securities that are traded, listed, or quoted on an exchange or an over-the-counter market, which includes an interdealer quotation or trading system for securities not listed on an exchange (for example, OTC Markets Group, Inc., including the OTC Pink Markets, or the OTC Bulletin Board).
- It has one or more securities that are not subject to contractual restrictions on transfer, and it is required by law, contract, or regulation to prepare U.S. GAAP financial statements (including footnotes) and make them publicly available on a periodic basis (for example, interim or annual periods). An entity must meet both of these conditions to meet this criterion.

ASU 2013-12 also explains that if an entity meets the definition of a public business entity solely because its financial statements or financial information is included in another entity's filing with the SEC, the entity is only a public business entity for purposes of financial statements that are filed or furnished with the SEC, but not for other reporting purposes.

If a holding company does not meet any one of the first four criteria, it would need to consider whether it meets both of the conditions included in the fifth criterion to determine whether it would be a public business entity. A mutual institution does not meet the fifth criterion. With respect to the first condition under the fifth criterion, a stock institution must determine whether it has a class of securities not subject to contractual restrictions on transfer, which the FASB has stated means that the securities are not subject to management preapproval on resale. A contractual management preapproval requirement that lacks substance would raise questions about whether the stock institution meets this first condition.

For additional information on the definition of a public business entity, institutions should refer to ASU 2013-12, which is available at http://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1176156316498.

Accounting for a Subsequent Restructuring of a Troubled Debt Restructuring

When a loan has previously been modified in a troubled debt restructuring (TDR), the lending institution and the borrower may subsequently enter into another restructuring agreement. The facts and circumstances of each subsequent restructuring of a TDR loan should be carefully

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

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

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

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

compliance with its modified terms, a loan that is a TDR must be in accrual status and must be current or less than 30 days past due on its contractual principal and interest payments under the modified repayment terms.

Institutions may choose to apply this guidance prospectively to TDR loans that upon a subsequent restructuring on or after October 1, 2014 meet the conditions discussed above for removing the TDR designation. Institutions also may choose to apply this guidance to loans outstanding as of September 30, 2014, for which there has been a previous subsequent restructuring that met the conditions discussed above at the time of the subsequent restructuring. However, prior FR Y-9C reports should not be amended.

Reporting Certain Government-Guaranteed Mortgage Loans upon Foreclosure

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

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

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

For institutions that are public business entities, as defined under U.S. GAAP (as discussed in the preceding section of these Supplemental Instructions), ASU 2014-14 is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2014. For example, institutions with a calendar year fiscal year that are public business entities must apply the ASU in their FR Y-9C reports beginning March 31, 2015. However, institutions that are not public business entities (i.e., that are private companies) are not required to apply the guidance in ASU 2014-14 until annual periods ending after December 15, 2015, and interim periods beginning after December 15, 2015. Thus, institutions with a calendar year fiscal year that are private companies must apply the ASU in their December 31, 2015, and subsequent quarterly FR Y-9C reports. Earlier adoption of the guidance in ASU 2014-14 is permitted if the institution has already adopted the amendments in ASU No. 2014-04, "Reclassification of Residential Real Estate Collateralized Consumer Mortgage Loans upon Foreclosure" (which is discussed in the following section of these Supplemental Instructions).

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

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

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

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

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

properties is considered to have occurred and a loan receivable would be reclassified to OREO only upon:

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

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

The ASU is effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2014. However, nonpublic entities, as defined under generally accepted accounting principles, are not required to apply the guidance in the ASU to interim periods in the year of adoption.

Early adoption is permitted under the standard. Holding companies electing to early adopt should include as other real estate owned on Schedule HC-M, item 13, all residential real estate collateral underlying consumer mortgage loans when the institution has obtained physical possession of the collateral as defined under ASU 2014-04. Holding companies should report the cumulative effect of a change in accounting principle[1] in Schedule HI-A, item 2.

Holding companies can elect to apply the ASU on either a modified retrospective transition basis or a prospective transition basis. Under the modified retrospective transition method, an institution should apply a cumulative-effect adjustment to residential consumer mortgage loans and OREO existing as of the beginning of the annual period for which the amendments are effective. As a result of adopting the ASU, assets reclassified from OREO to loans should be measured at the carrying value of the real estate at the date of adoption while assets reclassified from loans to OREO should be measured at the lower of the net amount of loan receivable or the OREO property's fair value less costs to sell at the time of adoption. Under the prospective transition method, an institution should apply the new guidance to all instances where the institution receives physical possession of residential real estate property collateralized by consumer mortgage loans that occur after the date of adoption.

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

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[2]The cumulative effect of a change in accounting principle is the difference between (1) the balance in the retained earnings account at the beginning of the year in which the change is made and (2) the balance in the retained earnings account that would have been reported at the beginning of the year had the newly adopted accounting principle been applied in all prior periods.

Secured Consumer Debt Discharged in a Chapter 7 Bankruptcy Order

Questions have arisen regarding the appropriate accounting and regulatory reporting treatment for certain secured consumer loans where (i) the loan has been discharged in a Chapter 7 bankruptcy under the U.S. Bankruptcy Code.[2](ii) the borrower has not reaffirmed the debt, (iii) the borrower is current on payments, and (iv) the loan has not undergone a troubled debt restructuring (TDR) before the bankruptcy.

When a debtor files for Chapter 7 bankruptcy, a trustee is appointed to liquidate the debtor's assets for the benefit of creditors. Generally, Chapter 7 bankruptcy results in a discharge of personal liability for certain debts that arose before the petition date. A bankruptcy discharge acts as a permanent injunction of claims against the debtor, but does not extinguish certain secured debt or any existing liens on the property securing the debt.

In general, for certain secured debt, the loan agreement (including the promissory note and, depending on the state, the security interest) entered into before bankruptcy remains in place after the debt has been discharged in a Chapter 7 bankruptcy. However, the lender may no longer pursue the borrower personally for a deficiency due to nonpayment. In addition, the institution's ability to manage the loan relationship is restricted. For example, after a borrower has completed Chapter 7 bankruptcy, an institution is limited with regard to collection efforts, communications with the borrower, loss mitigation strategies, and reporting on the discharged debt to credit bureaus.

The accounting and regulatory reporting issues that arise for secured consumer loans discharged in a Chapter 7 bankruptcy include: (1) whether the discharge is a TDR, (2) the measure of impairment, (3) whether the loan should be placed in nonaccrual status, and (4) charge-off treatment.

TDR Determination
In determining whether a secured consumer debt discharged in a Chapter 7 bankruptcy constitutes a troubled debt restructuring, a holding company needs to assess whether the borrower is experiencing financial difficulties and whether a concession has been granted to the borrower. Under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Subtopic 310-40, a bankruptcy filing is an indicator of a borrower's financial difficulties. Determining whether a holding company has granted a concession in a Chapter 7 bankruptcy requires judgment. In assessing whether a concession has been granted, institutions should consider all relevant facts and circumstances, including the effect of changes to the legal rights and obligations of the lender and the borrower resulting from Chapter 7 bankruptcy. Changes taken as a whole that are not substantive may not be considered a concession. Holding companies should refer to the Glossary section of the *Instructions for Preparation of Consolidated Financial Statements for Holding Companies* for additional information on TDRs.

Measure of Impairment
If a holding company has concluded that the completion of a Chapter 7 bankruptcy filing has resulted in a TDR, the loan should be measured for impairment under ASC Section 310-10-35

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[3]11 USC Chapter 7

(formerly FASB Statement No. 114, "Accounting by Creditors for Impairment of a Loan"). Under this guidance, impairment shall be measured based on the present value of expected future cash flows discounted at the loan's effective interest rate, except that as a practical expedient, a holding company may measure impairment based on a loan's observable market price, or the fair value of the collateral if the loan is collateral dependent.   For regulatory reporting purposes, holding companies must measure impairment based on the fair value of the collateral when an impaired loan is determined to be collateral dependent. A loan is considered to be collateral dependent if repayment of the loan is expected to be provided solely by the underlying collateral and there are no other available and reliable sources of repayment. Judgment is required to determine whether an impaired loan is collateral dependent, and a holding company should assess all available credit information and weigh all factors pertaining to the loan's repayment sources.

If repayment of an impaired loan is not solely dependent upon the underlying collateral, impairment would be measured based on the present value of expected future cash flows. ASC Section 310-10-35 allows impaired loans to be aggregated and measured for impairment with other impaired loans that share common risk characteristics.

Discharged secured consumer debts that are not TDRs (or are not otherwise determined to be in the scope of ASC 310-10 and held for investment) should be measured collectively for impairment under ASC Subtopic 450-20 (formerly FASB Statement No. 5, "Accounting for Contingencies"). In estimating the allowance for loan and lease losses (ALLL) under ASC Subtopic 450-20, holding companies should consider all available evidence and weigh all factors that affect the collectability of the loans as of the evaluation date. Factors can include the bankruptcy filing, delinquent senior liens, negative equity in the collateral and sustained timely payment performance by the borrower.

Holding companies should ensure that loans are properly segmented based upon similar risk characteristics when calculating the allowance under ASC Subtopic 450-20. Borrowers of secured consumer debt discharged in a Chapter 7 bankruptcy generally are considered to have a higher credit risk profile than those borrowers that have not filed for Chapter 7 bankruptcy. For holding companies with significant holdings of these loans to borrowers who have completed a Chapter 7 bankruptcy, it is appropriate to segment these mortgage loans separately from pools of mortgage loans to borrowers who have not filed for Chapter 7 bankruptcy when calculating the allowance. Holding companies should follow existing regulatory guidance in calculating the ALLL including, if applicable, the *Interagency Supervisory Guidance on Allowance for Loan and Lease Losses Estimation Practices for Loans and Lines of Credit Secured by Junior Liens on 1-4 Family Residential Properties*, which can be accessed at http://fedweb.frb.gov/fedweb/bsr/srltrs/sr1203.shtm.

Regardless of impairment method used, when available information confirms that specific loans, or portions thereof, are uncollectible, these amounts should be promptly charged off against the allowance for loan and leases losses.

Accrual Status
Holding companies should follow the Glossary entry under "Nonaccrual Status" when determining whether secured consumer debt discharged in a Chapter 7 bankruptcy should be on accrual status. These instructions also address the restoration of nonaccrual assets, including any loans identified as TDRs that are in nonaccrual status, to accrual status.

Consistent with GAAP and regulatory guidance, institutions are expected to follow revenue recognition practices that do not result in overstating income. For a secured consumer loan discharged in a Chapter 7 bankruptcy, whether or not it is a TDR, placing the loan on nonaccrual when payment in full of principal and interest is not expected is one appropriate method to ensure income is not overstated.

Charge-off Treatment
GAAP states that loans shall be charged off in the period in which the loans are deemed uncollectible. Because of heightened risk that loans discharged through bankruptcy may be uncollectible, the interagency *Uniform Retail Credit Classification and Account Management Policy*[3] (Uniform Retail Credit Policy) requires such loans to be charged down to collateral value (less costs to sell) within 60 days of notification from the bankruptcy court unless the institution can clearly demonstrate and document that repayment is likely to occur. To assess whether such a loan should be deemed uncollectible, a holding company should perform a credit analysis at the time a borrower whose loan is current completes Chapter 7 bankruptcy (hereafter, a post-discharge analysis). If the post-discharge analysis indicates repayment of principal and interest is likely to continue, then immediate charge down to collateral value and full application of payments to reduce the recorded investment in the loan is not required.

If a credit analysis does not support that repayment of principal and interest is likely to continue, the loan should be charged down to the collateral's fair value (less costs to sell). Any balance not charged off should be placed on nonaccrual when full collection of principal and interest is not expected. The Uniform Retail Credit Policy can be accessed at http://fedweb.frb.gov/fedweb/bsr/srltrs/SR0008.htm.

As is discussed in the Uniform Retail Credit Policy, evaluating the quality of a retail credit portfolio on a loan-by-loan basis is inefficient and burdensome for the institution being examined and for examiners given the generally large number of relatively small-balance loans in a retail credit portfolio. Therefore, the type of credit analysis that is performed to assess whether repayment is likely to continue may vary depending on whether the loans are managed individually or on a homogenous pool basis.

For loans managed in pools, holding companies may choose to evaluate the likelihood of continued repayment on a pool basis. In order for a pool analysis to be used, a holding company must identify various credit risk indicators that signify likelihood of continuing repayment. Such indicators might include measures of historical payment performance, loan structure, lien position, combined loan-to-value ratios, amounts paid over the minimum payment due and other pertinent factors that have been associated with payment performance in the past. Such credit risk indicators should then be considered as a whole when determining whether objective

evidence supports the likelihood of continuing repayment. A holding company using pool-based analysis should also conduct ongoing monitoring to ensure the appropriateness of the credit risk indicators used to support the likelihood of continuing repayment.

For all loans managed individually and any loans managed on a pool basis where the pool analysis does not support likelihood of continuing repayment, a loan-level, post-discharge credit analysis would be necessary to support likelihood of continuing repayment. A loan-level, post-discharge analysis should demonstrate and document structured orderly collection, post-discharge repayment capacity, and sustained payment performance. If likelihood of continuing repayment cannot be supported, the loan should be deemed uncollectable and charged down to collateral value (less costs to sell) within 60 days of notification from the bankruptcy court.

Bank Subsidiary Reporting Differences

Generally, the FR Y-9C reports should reflect the same accounting practices as those used in its subsidiary depository institutions' Reports of Condition and Income (Call Reports). However, if a company adopts accounting practices for purposes of its published consolidated GAAP financial statements that are different from those used in subsidiary depository institution Call Reports, it should use those practices in preparation of the FR Y-9C. For example, if a holding company's depository institution subsidiary charges down certain discharged secured consumer debt for Call Report purposes but not for purposes of its published consolidated GAAP financial statements, it should not charge down those loans for purposes of preparing the FR Y-9C. In this situation, the holding company should explain differences in reporting between the subsidiary and the holding company in the FR Y-9C "Notes to the Income Statement – Other" and "Notes to the Balance Sheet – Other" report sections.

"Purchased" Loans Originated By Others

When acquiring loans originated by others, institutions should consider whether the transaction should be accounted for as a purchase of the loans or as a secured borrowing in accordance with ASC Topic 860, Transfers and Servicing (formerly FASB Statement No. 140, "Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities," as amended). For the transaction to qualify for sale accounting:

- First, unless the transfer is of an entire financial asset, the transferred portion of the financial asset must meet the definition of a participating interest.
- Second, the transfer must meet all of the conditions set forth in Subtopic 860-10 to demonstrate that the transferor has surrendered control over the transferred financial assets.

For example, some institutions have entered into various residential mortgage loan purchase programs. These programs often function like traditional warehouse lines of credit; however, in some cases, the mortgage loan transfers are legally structured as purchases by the institution rather than as pledges of collateral to secure the funding. Under these programs, an institution provides funding to a mortgage loan originator while simultaneously obtaining an interest in the mortgage loans subject to a takeout commitment. A takeout commitment is a written commitment from an approved investor (generally, an unrelated third party) to purchase one or more mortgage loans from the originator.

Although the facts and circumstances of each program must be carefully evaluated to determine the appropriate accounting, an institution should generally account for a mortgage purchase program with continuing involvement by the originator, including takeout commitments, as a secured borrowing with pledge of collateral, i.e., a loan to the originator secured by the residential mortgage loans, rather than a purchase of mortgage loans.

When loans obtained in a mortgage purchase program do not qualify for sale accounting, the financing provided to the originator (if not held for trading purposes) should be reported in FR Y-9C Report Schedule HC-C, part I, item 9.a, "Loans to nondepository financial institutions," and on the balance sheet in Schedule HC, item 4.a, "Loans and leases held for sale," or item 4.b, "Loans and leases, net of unearned income," as appropriate. For risk-based capital purposes, a loan to a mortgage loan originator secured by residential mortgages that is reported in Schedule HC-C, part I, item 9.a, should be assigned a 100 percent risk weight and included in column F of Schedule HC-R, item 38 or 39, based on its balance sheet classification.

In situations where the transaction between the mortgage loan originator and the transferee (acquiring) institution is accounted for as a secured borrowing with pledge of collateral, the transferee (acquiring) institution's designation of the financing provided to the originator as held for sale is appropriate only when the conditions in ASC Subtopic 310-10, Receivables – Overall (formerly AICPA Statement of Position 01-6, "Accounting by Certain Entities (Including Entities With Trade Receivables) That Lend to or Finance the Activities of Others") and the 2001 Interagency Guidance on Certain Loans Held for Sale have been met. In these situations, the mortgage loan originator's planned sale of the pledged collateral (i.e., the individual residential mortgage loans) to a takeout investor is not relevant to the transferee institution's designation of the loan to the originator as held for investment or held for sale. In situations where the transferee institution simultaneously extends a loan to the originator and transfers an interest (for example, a participation interest) in the loan to the originator to another party, the transfer to the other party also should be evaluated to determine whether the conditions in ASC Topic 860 for sale accounting treatment have been met. If this transfer qualifies to be accounted for as a sale, the portion of the loan to the originator that is retained by the transferee institution should be classified as held for investment when the transferee has the intent and ability to hold that portion for the foreseeable future or until maturity or payoff (which is generally in the near term).

True-up Liability under an FDIC Loss- Sharing Agreement

Holding companies 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 June 30, 2015. These instructions can be accessed via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201506.pdf

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

Holding companies should continue to follow the guidance for troubled debt restructurings that was included in the FR Y-9C Supplemental Instructions for March 31, 2015. These instructions

can be accessed via the Federal Reserve's website
(http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201503.pdf)

Indemnification Assets and Accounting Standards Update No. 2012-06

Holding companies should continue to follow the guidance for indemnification assets that was included in the FR Y-9C Supplemental Instructions for June 30, 2014. These instructions can be accessed via the Federal Reserve's website
(http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201406.pdf)

Determining the Fair Value of Derivatives

Holding companies 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. These instructions can be accessed via the Federal Reserve's website
(http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201406.pdf

Other- Than- Temporary Impairment

Holding companies 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. These instructions can be accessed via the Federal Reserve's website
(http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201406.pdf

Deposit Insurance Assessments

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

For further guidance on reporting regular quarterly deposit insurance assessments, refer to the Call Report Supplemental Instructions for September 30, 2009, at
http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC031_041_suppinst_200909.pdf .

Reporting Defined Benefit Postretirement Plans

Holding companies 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. These instructions can be accessed via the Federal Reserve's website
(http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201306.pdf).

Goodwill Impairment Testing

Holding companies 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. These instructions can be accessed via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201303.pdf).

Small Business Lending Fund

Holding companies 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. These instructions can be accessed via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201303.pdf).

Treasury Department's Community Development Capital Initiative Program

Holding companies 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. These instructions can be accessed via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201209.pdf).

Reporting Purchased Subordinated Securities in Schedule HC-S

Holding companies 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. These instructions can be accessed via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201109.pdf).

Consolidated Variable Interest Entities

Holding companies 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. These instructions can be accessed via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201109.pdf).

Treasury Department's Capital Purchase Program

Holding companies 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. These instructions can be accessed via the Federal Reserve's website (http://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 Codification™ and the Hierarchy of Generally Accepted Accounting Principles" was included in the FR Y-9C Supplemental Instructions for September 30, 2011. These instructions can be accessed via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201109.pdf).

Extended Net Operating Loss Carryback Period

Holding companies 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. These instructions can be accessed via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_201012.pdf).

FASB Interpretation No. 48 on Uncertain Tax Positions

Holding companies 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 via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200912.pdf).

Business Combinations and Noncontrolling (Minority) Interests

Holding companies 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. These instructions can be accessed via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200909.pdf).

Fair Value Measurement and Fair Value Option

Holding companies 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. These instructions can be accessed via the Federal Reserve's website (http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200906.pdf).

Accounting for Share-based Payments

Holding companies 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. These

instructions can be accessed via the Federal Reserve's website
(http://www.federalreserve.gov/reportforms/supplemental/SI_FRY9_200612.pdf).

Tobacco Transition Payment Program

Holding companies should continue to follow guidance on the tobacco buyout program included
in the FR Y-9C Supplemental Instructions for June 30, 2006, which can be accessed via the
Federal Reserve's website
(http://www.federalreserve.gov/reportforms/supplemental/SI.FRY9.200606.pdf).

Commitments to Originate and Sell Mortgage Loans

Holding companies should continue to follow the guidance provided on this subject in the FR Y-
9C Supplemental Instructions provided for December 31, 2005. These Supplemental
Instructions can be accessed via the Federal Reserve's website
(http://www.federalreserve.gov/reportforms/supplemental/SI.FRY9.200512.pdf).

Listing of Revisions

Revisions to the FR Y-9C for September 2015

Report Form

(1) *Page 1.* Revised the date of report to **September 30, 2015.**

Instructions

(1) *Schedule HC-R, Part I and Part II.* Minor editorial changes.

Revisions to the FR Y-9LP for September 30, 2015

Report Form

 (1) *Page 1.* Revised the date of report to September **30, 2015**.

Instructions

None

Revisions to the FR Y-11 for September 30, 2015

Report Form

(1) *Page 1.* Revised the date of report to **September 30, 2015**.

Instructions

None.

Date of Change	Type of Change	Affected Edit Information				Comments
		Type	Number	Target Item	MDRM	
					FR Y-9C	
					(most recent changes listed first by type of change, edit type, and edit number)	

Date of Change	Type of Change	Type	Number	Target Item	MDRM	Comments
8/4/2015	Added	Quality	4012	HC-R(I)3	BHCAB530	
8/4/2015	Added	Quality	4014	HC-R(I)3	BHCAB530	
8/4/2015	Added	Quality	4029	HC-R(I)9a	BHCAP844	
8/4/2015	Added	Quality	4031	HC-R(I)9a	BHCAP844	
8/4/2015	Added	Quality	4032	HC-R(I)9a	BHCAP844	
8/4/2015	Added	Quality	4033	HC-R(I)9b	BHCAP845	
8/4/2015	Added	Quality	4034	HC-R(I)9b	BHCAP845	
8/4/2015	Added	Quality	4039	HC-R(I)10b	BHCAP850	
8/4/2015	Added	Quality	4049	HC-R(I)30a	BHCA5310	
8/4/2015	Added	Quality	6902	HC-R(II)2bB	BHCKS402	
8/4/2015	Added	Quality	6947	HC-R(II)2bB	BHCKS402	
8/4/2015	Added	Quality	7025	HC-R(II)9aU	BHCKS479	
8/4/2015	Added	Quality	7059	HC-R(II)26	BHCKS580	
8/4/2015	Ended	Quality	9550	HC-R(II)3aC	BHCKD972	
8/4/2015	Ended	Quality	9550	HC-R(II)4dC	BHCKS433	
8/4/2015	Revised	Intraseries	5470	HI-A5a	BHCK3577	
8/4/2015	Revised	Intraseries	5470	HI-A5b	BHCK3578	
8/4/2015	Revised	Intraseries	5470	HI-A6a	BHCK3579	
8/4/2015	Revised	Intraseries	5470	HI-A6b	BHCK3580	
8/4/2015	Revised	Intraseries	6757	HC-NM7	BHCKC410	
8/4/2015	Revised	Intraseries	7190	HC-S1A	BHCKB705	
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8/4/2015	Revised	Intraseries	7230	HC-S2cB	BHCKC401	
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8/4/2015	Revised	Intraseries	7230	HC-S2cE	BHCKC404	
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8/4/2015	Revised	Intraseries	7234	HC-S3C	BHCKB728
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8/4/2015	Revised	Intraseries	7270	HC-S5aC	BHCKB749
8/4/2015	Revised	Intraseries	7270	HC-S5aD	BHCKB750
8/4/2015	Revised	Intraseries	7270	HC-S5aE	BHCKB751
8/4/2015	Revised	Intraseries	7270	HC-S5aF	BHCKB752
8/4/2015	Revised	Intraseries	7270	HC-S5aG	BHCKB753
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8/4/2015	Revised	Intraseries	7355	HC-S10G	BHCKB789
8/4/2015	Revised	Intraseries	7361	HC-S11A	BHCKB790
8/4/2015	Revised	Intraseries	7361	HC-S11B	BHCKB791
8/4/2015	Revised	Intraseries	7361	HC-S11C	BHCKB792
8/4/2015	Revised	Intraseries	7361	HC-S11D	BHCKB793
8/4/2015	Revised	Intraseries	7361	HC-S11E	BHCKB794
8/4/2015	Revised	Intraseries	7361	HC-S11F	BHCKB795
8/4/2015	Revised	Intraseries	7361	HC-S11G	BHCKB796
8/4/2015	Revised	Quality	7067	HC-R(II)M3aC	BHCKS605
8/4/2015	Revised	Quality	7077	HC-R(II)M3gC	BHCKS623
8/4/2015	Revised	Quality	7091	HC-R(II)M3eC	BHCKS617
8/4/2015	Revised	Quality	7373	HC-S12A	BHCKB797
8/4/2015	Revised	Quality	7373	HC-S12B	BHCKB798

8/4/2015	Revised	Quality	7373	HC-S12C	BHCKB799
8/4/2015	Revised	Quality	7373	HC-S12D	BHCKB800
8/4/2015	Revised	Quality	7373	HC-S12E	BHCKB801
8/4/2015	Revised	Quality	7373	HC-S12F	BHCKB802
8/4/2015	Revised	Quality	7373	HC-S12G	BHCKB803
6/26/2015	Added	Quality	4012	HC-R(I)3	BHCAB530
6/26/2015	Added	Quality	4014	HC-R(I)3	BHCAB530
6/26/2015	Added	Quality	4016	HC-R(I)3	BHCAB530
6/26/2015	Added	Quality	4018	HC-R(I)3	BHCAB530
6/26/2015	Added	Quality	4025	HC-R(I)4	BHCAP839
6/26/2015	Added	Quality	4027	HC-R(I)8	BHCAP843
6/26/2015	Added	Quality	4029	HC-R(I)9a	BHCAP844
6/26/2015	Added	Quality	4031	HC-R(I)9a	BHCAP844
6/26/2015	Added	Quality	4032	HC-R(I)9a	BHCAP844
6/26/2015	Added	Quality	4033	HC-R(I)9b	BHCAP845
6/26/2015	Added	Quality	4034	HC-R(I)9b	BHCAP845
6/26/2015	Added	Quality	4035	HC-R(I)9b	BHCAP845
6/26/2015	Added	Quality	4036	HC-R(I)9e	BHCAP848
6/26/2015	Added	Quality	4037	HC-R(I)9f	BHCAP849
6/26/2015	Added	Quality	4038	HC-R(I)9f	BHCAP849
6/26/2015	Added	Quality	4039	HC-R(I)10b	BHCAP850
6/26/2015	Added	Quality	4041	HC-R(I)17	BHCAP857
6/26/2015	Added	Quality	4042	HC-R(I)17	BHCAP857
6/26/2015	Added	Quality	4043	HC-R(I)24	BHCAP864
6/26/2015	Added	Quality	4044	HC-R(I)24	BHCAP864
6/26/2015	Added	Quality	4049	HC-R(I)30a	BHCA5310
6/26/2015	Added	Quality	4052	HC-R(I)33	BHCAP872
6/26/2015	Added	Quality	4054	HC-R(I)33	BHCAP872
6/26/2015	Added	Quality	4055	HC-R(I)40a	BHCAA223
6/26/2015	Added	Quality	6895	HC-R(II)2aB	BHCKS399
6/26/2015	Added	Quality	6897	HC-R(II)2aB	BHCKS399
6/26/2015	Added	Quality	6902	HC-R(II)2bB	BHCKS402
6/26/2015	Added	Quality	6947	HC-R(II)2bB	BHCKS402
6/26/2015	Added	Quality	6972	HC-R(II)2bB	BHCKS402
6/26/2015	Added	Quality	6973	HC-R(II)2bB	BHCKS402
6/26/2015	Added	Quality	6974	HC-R(II)3aC	BHCKD972
6/26/2015	Added	Quality	7010	HC-R(II)4dC	BHCKS433
6/26/2015	Added	Quality	7015	HC-R(II)9aB	BHCKS476
6/26/2015	Added	Quality	7020	HC-R(II)9aB	BHCKS476
6/26/2015	Added	Quality	7025	HC-R(II)9aU	BHCKS479
6/26/2015	Added	Quality	7027	HC-R(II)9bB	BHCKS481
6/26/2015	Added	Quality	7029	HC-R(II)9bB	BHCKS481
6/26/2015	Added	Quality	7038	HC-R(II)9cB	BHCKS486
6/26/2015	Added	Quality	7039	HC-R(II)9cB	BHCKS486

6/26/2015	Added	Quality	7042	HC-R(II)9dB	BHCKS491
6/26/2015	Added	Quality	7045	HC-R(II)9dB	BHCKS491
6/26/2015	Added	Quality	7047	HC-R(II)10B	BHCKS496
6/26/2015	Added	Quality	7049	HC-R(II)10B	BHCKS496
6/26/2015	Added	Quality	7050	HC-R(II)13A	BHCKD997
6/26/2015	Added	Quality	7053	HC-R(II)14A	BHCKG606
6/26/2015	Added	Quality	7055	HC-R(II)15A	BHCKG612
6/26/2015	Added	Quality	7057	HC-R(II)26	BHCKS580
6/26/2015	Added	Quality	7059	HC-R(II)26	BHCKS580
6/26/2015	Added	Quality	7062	HC-R(II)29	BHCKA222
6/26/2015	Added	Quality	7069	HC-R(II)M2cB	BHCKS589
6/26/2015	Added	Quality	7080	HC-R(II)M2cC	BHCKS590
6/26/2015	Added	Quality	7083	HC-R(II)M2dA	BHCKS591
6/26/2015	Added	Quality	7084	HC-R(II)M2dB	BHCKS592
6/26/2015	Added	Quality	7085	HC-R(II)M2dC	BHCKS593
6/26/2015	Added	Quality	9550	HC-R(I)25	BHCAP865
6/26/2015	Added	Quality	9550	HC-R(I)34a	BHCA5311
6/26/2015	Added	Quality	9550	HC-R(I)34b	BHCW5311
6/26/2015	Ended	Intraseries	0062	HC-P4b	BHCKF073
6/26/2015	Ended	Intraseries	0081	HC-K3a1	BHDM3465
6/26/2015	Ended	Intraseries	0082	HC-K3a2	BHDM3466
6/26/2015	Ended	Intraseries	0087	HC-K3a1	BHDM3465
6/26/2015	Ended	Intraseries	0088	HC-K3a2	BHDM3466
6/26/2015	Ended	Intraseries	0093	HC-D1B	BHCK3531
6/26/2015	Ended	Intraseries	0094	HC-D2A	BHCM3532
6/26/2015	Ended	Intraseries	0095	HC-D2B	BHCK3532
6/26/2015	Ended	Intraseries	0096	HC-D3A	BHCM3533
6/26/2015	Ended	Intraseries	0097	HC-D3B	BHCK3533
6/26/2015	Ended	Intraseries	0098	HC-D4aA	BHCKG379
6/26/2015	Ended	Intraseries	0099	HC-D4aB	BHDMG379
6/26/2015	Ended	Intraseries	0100	HC-D4bA	BHCKG380
6/26/2015	Ended	Intraseries	0101	HC-D4bB	BHDMG380
6/26/2015	Ended	Intraseries	0102	HC-D4cA	BHCKG381
6/26/2015	Ended	Intraseries	0103	HC-D4cB	BHDMG381
6/26/2015	Ended	Intraseries	0104	HC-D5a1A	BHCKG383
6/26/2015	Ended	Intraseries	0105	HC-D5a1B	BHDMG383
6/26/2015	Ended	Intraseries	0106	HC-D6aA	BHCKF610
6/26/2015	Ended	Intraseries	0107	HC-D6a1B	BHDMF604
6/26/2015	Ended	Intraseries	0108	HC-D6a2B	BHDMF605
6/26/2015	Ended	Intraseries	0109	HC-D6a3aB	BHDMF606
6/26/2015	Ended	Intraseries	0110	HC-D6a3b(i)B	BHDMF607
6/26/2015	Ended	Intraseries	0111	HC-D6a3b(ii)B	BHDMF611
6/26/2015	Ended	Intraseries	0112	HC-D6a4B	BHDMF612
6/26/2015	Ended	Intraseries	0113	HC-D6a5B	BHDMF613

6/26/2015	Ended	Intraseries	0114	HC-D6bA	BHCKF614
6/26/2015	Ended	Intraseries	0115	HC-D6bB	BHDMF614
6/26/2015	Ended	Intraseries	0116	HC-D6c1A	BHCKF615
6/26/2015	Ended	Intraseries	0117	HC-D6c1B	BHDMF615
6/26/2015	Ended	Intraseries	0118	HC-D6c2A	BHCKF616
6/26/2015	Ended	Intraseries	0119	HC-D6c2B	BHDMF616
6/26/2015	Ended	Intraseries	0120	HC-D6c3A	BHCKK199
6/26/2015	Ended	Intraseries	0121	HC-D6c3B	BHDMK199
6/26/2015	Ended	Intraseries	0122	HC-D6dA	BHCKF618
6/26/2015	Ended	Intraseries	0123	HC-D6dB	BHDMF618
6/26/2015	Ended	Intraseries	0124	HC-D9A	BHCM3541
6/26/2015	Ended	Intraseries	0125	HC-D9B	BHCK3541
6/26/2015	Ended	Intraseries	0126	HC-D11A	BHCM3543
6/26/2015	Ended	Intraseries	0127	HC-D11B	BHCK3543
6/26/2015	Ended	Intraseries	0129	HC-D12B	BHDM3545
6/26/2015	Ended	Intraseries	0131	HC-D13bA	BHCKF624
6/26/2015	Ended	Intraseries	0132	HC-D13bB	BHDMF624
6/26/2015	Ended	Intraseries	0133	HC-D14A	BHCK3547
6/26/2015	Ended	Intraseries	0134	HC-D14B	BHDM3547
6/26/2015	Ended	Intraseries	0135	HC-D15A	BHCT3548
6/26/2015	Ended	Intraseries	0136	HC-D15B	BHDM3548
6/26/2015	Ended	Intraseries	0145	HC-CM1b	BHDMF576
6/26/2015	Ended	Intraseries	0164	HC-D13a1B	BHDMG209
6/26/2015	Ended	Intraseries	0165	HC-D13a2B	BHDMG210
6/26/2015	Ended	Intraseries	0166	HC-D13a3B	BHDMG211
6/26/2015	Ended	Intraseries	0218	HI-Mem14a	BHCKF551
6/26/2015	Ended	Intraseries	0285	HC-D4dA	BHCKK197
6/26/2015	Ended	Intraseries	0286	HC-D4dB	BHDMK197
6/26/2015	Ended	Intraseries	0289	HC-D5a2A	BHCKG384
6/26/2015	Ended	Intraseries	0290	HC-D5a2B	BHDMG384
6/26/2015	Ended	Intraseries	0291	HC-D5a3A	BHCKG385
6/26/2015	Ended	Intraseries	0292	HC-D5a3B	BHDMG385
6/26/2015	Ended	Intraseries	0294	HC-D5bA	BHCKG386
6/26/2015	Ended	Intraseries	0295	HC-D5bB	BHDMG386
6/26/2015	Ended	Intraseries	0401	HC-CM1a1	BHDMK158
6/26/2015	Ended	Intraseries	0402	HC-CM1a2	BHDMK159
6/26/2015	Ended	Intraseries	0403	HC-CM1c	BHDMK160
6/26/2015	Ended	Intraseries	0404	HC-CM1d1	BHDMK161
6/26/2015	Ended	Intraseries	0405	HC-CM1d2	BHDMK162
6/26/2015	Ended	Intraseries	0406	HC-CM1e1	BHCKK163
6/26/2015	Ended	Intraseries	0407	HC-CM1e2	BHCKK164
6/26/2015	Ended	Intraseries	0412	HC-D4eA	BHCKK198
6/26/2015	Ended	Intraseries	0413	HC-D4eB	BHDMK198
6/26/2015	Ended	Intraseries	0414	HC-D6c4A	BHCKK210

6/26/2015	Ended	Intraseries	0415	HC-D6c4B	BHDMK210
6/26/2015	Ended	Intraseries	0424	HI-Mem9f	BHCKK090
6/26/2015	Ended	Intraseries	0426	HC-K1b	BHCKB559
6/26/2015	Ended	Intraseries	0427	HC-K1b	BHCKB559
6/26/2015	Ended	Intraseries	0428	HC-K1c	BHCKB560
6/26/2015	Ended	Intraseries	0429	HC-K1c	BHCKB560
6/26/2015	Ended	Intraseries	0430	HI-Mem9f	BHCKK090
6/26/2015	Ended	Intraseries	0431	HI-Mem9g	BHCKK094
6/26/2015	Ended	Intraseries	0450	HC-CM1f1	BHDMK166
6/26/2015	Ended	Intraseries	0451	HC-CM1f2	BHCKK167
6/26/2015	Ended	Intraseries	0452	HC-CM1f3	BHCKK168
6/26/2015	Ended	Intraseries	0453	HC-CM1f4a	BHCKK098
6/26/2015	Ended	Intraseries	0454	HC-CM1f4b	BHCKK203
6/26/2015	Ended	Intraseries	0455	HC-CM1f4c	BHCKK204
6/26/2015	Ended	Intraseries	0456	HC-CM1f5	BHCKK212
6/26/2015	Ended	Intraseries	0457	HC-CM1f6	BHCKK267
6/26/2015	Ended	Intraseries	0515	HC-27a	BHCK3210
6/26/2015	Ended	Intraseries	5385	HI-Mem12a	BHCK8431
6/26/2015	Ended	Intraseries	5495	HI-A5a	BHCK3577
6/26/2015	Ended	Intraseries	5500	HI-A6a	BHCK3579
6/26/2015	Ended	Intraseries	5505	HI-A7	BHCK4782
6/26/2015	Ended	Intraseries	5510	HI-A8	BHCK4783
6/26/2015	Ended	Intraseries	5515	HI-A10	BHCK4598
6/26/2015	Ended	Intraseries	5520	HI-A11	BHCK4460
6/26/2015	Ended	Intraseries	5720	HC-8	BHCK2130
6/26/2015	Ended	Intraseries	5725	HC-10a	BHCK3163
6/26/2015	Ended	Intraseries	5735	HC-10b	BHCK0426
6/26/2015	Ended	Intraseries	5782	HC-23	BHCK3283
6/26/2015	Ended	Intraseries	5797	HC-26c	BHCKA130
6/26/2015	Ended	Intraseries	5894	HC-BM1	BHCK0416
6/26/2015	Ended	Intraseries	5895	HC-BM2a	BHCK0383
6/26/2015	Ended	Intraseries	5940	HC-BM4a	BHCK8782
6/26/2015	Ended	Intraseries	6010	HC-CM1f	BHCKK165
6/26/2015	Ended	Intraseries	6012	HC-CM2	BHCK2746
6/26/2015	Ended	Intraseries	6019	HC-CM3	BHCKB837
6/26/2015	Ended	Intraseries	6030	HC-D1A	BHCM3531
6/26/2015	Ended	Intraseries	6041	HC-D13a1A	BHCKG209
6/26/2015	Ended	Intraseries	6042	HC-D13a2A	BHCKG210
6/26/2015	Ended	Intraseries	6043	HC-D13a3A	BHCKG211
6/26/2015	Ended	Intraseries	6140	HC-F4	BHCK1752
6/26/2015	Ended	Intraseries	6206	HC-K1a	BHCKB558
6/26/2015	Ended	Intraseries	6208	HC-K1a	BHCKB558
6/26/2015	Ended	Intraseries	6210	HC-K2	BHCK3365
6/26/2015	Ended	Intraseries	6216	HC-K3b	BHFN3360

6/26/2015	Ended	Intraseries	6218	HC-K3b	BHFN3360
6/26/2015	Ended	Intraseries	6224	HC-K4a	BHCK3401
6/26/2015	Ended	Intraseries	6227	HC-K4a	BHCK3401
6/26/2015	Ended	Intraseries	6245	HC-K5	BHCK3368
6/26/2015	Ended	Intraseries	6251	HC-K6	BHCK3517
6/26/2015	Ended	Intraseries	6253	HC-K6	BHCK3517
6/26/2015	Ended	Intraseries	6271	HC-K7	BHCK3404
6/26/2015	Ended	Intraseries	6281	HC-K8	BHCK3353
6/26/2015	Ended	Intraseries	6288	HC-K9	BHCK2635
6/26/2015	Ended	Intraseries	6290	HC-K9	BHCK2635
6/26/2015	Ended	Intraseries	6295	HC-K11	BHCK3519
6/26/2015	Ended	Intraseries	6302	HC-L1e3	BHCKJ459
6/26/2015	Ended	Intraseries	6303	HC-L1e3	BHCKJ459
6/26/2015	Ended	Intraseries	6450	HC-M1	BHCK3459
6/26/2015	Ended	Intraseries	6730	HC-NM6B	BHCK3530
6/26/2015	Ended	Intraseries	6744	HC-N1fC	BHCKB574
6/26/2015	Ended	Intraseries	7273	HC-S5bA	BHCKB754
6/26/2015	Ended	Intraseries	7273	HC-S5bB	BHCKB755
6/26/2015	Ended	Intraseries	7273	HC-S5bC	BHCKB756
6/26/2015	Ended	Intraseries	7273	HC-S5bD	BHCKB757
6/26/2015	Ended	Intraseries	7273	HC-S5bE	BHCKB758
6/26/2015	Ended	Intraseries	7273	HC-S5bF	BHCKB759
6/26/2015	Ended	Intraseries	7273	HC-S5bG	BHCKB760
6/26/2015	Ended	Intraseries	7343	HC-S8bB	BHCKB773
6/26/2015	Ended	Intraseries	7346	HC-S8bC	BHCKB774
6/26/2015	Ended	Intraseries	7349	HC-S8bF	BHCKB775
6/26/2015	Ended	Intraseries	7374	HC-S12G	BHCKB803
6/26/2015	Ended	Quality	0084	HC-K3a1	BHDM3465
6/26/2015	Ended	Quality	0085	HC-K3a2	BHDM3466
6/26/2015	Ended	Quality	0090	HC-K3a1	BHDM3465
6/26/2015	Ended	Quality	0091	HC-K3a2	BHDM3466
6/26/2015	Ended	Quality	0162	HC-C1c2bB	BHDM5368
6/26/2015	Ended	Quality	0163	HC-CM9	BHDMF577
6/26/2015	Ended	Quality	0164	HC-CM10aA	BHCKF608
6/26/2015	Ended	Quality	0165	HC-CM10a1B	BHDMF578
6/26/2015	Ended	Quality	0166	HC-CM10a2B	BHDMF579
6/26/2015	Ended	Quality	0167	HC-CM10a3aB	BHDMF580
6/26/2015	Ended	Quality	0168	HC-CM10a3b(i)B	BHDMF581
6/26/2015	Ended	Quality	0169	HC-CM10a3b(ii)B	BHDMF582
6/26/2015	Ended	Quality	0170	HC-CM10a4B	BHDMF583
6/26/2015	Ended	Quality	0171	HC-CM10a5B	BHDMF584
6/26/2015	Ended	Quality	0172	HC-CM10bA	BHCKF585
6/26/2015	Ended	Quality	0173	HC-CM10bB	BHDMF585
6/26/2015	Ended	Quality	0174	HC-CM10c1A	BHCKF586

6/26/2015	Ended	Quality	0175	HC-CM10c1B	BHDMF586
6/26/2015	Ended	Quality	0176	HC-CM10c2A	BHCKF587
6/26/2015	Ended	Quality	0177	HC-CM10c2B	BHDMF587
6/26/2015	Ended	Quality	0178	HC-CM10c3A	BHCKK196
6/26/2015	Ended	Quality	0179	HC-CM10c3B	BHDMK196
6/26/2015	Ended	Quality	0180	HC-CM10dA	BHCKF589
6/26/2015	Ended	Quality	0181	HC-CM10dB	BHDMF589
6/26/2015	Ended	Quality	0183	HC-D6aA	BHCKF610
6/26/2015	Ended	Quality	0184	HC-D6a1B	BHDMF604
6/26/2015	Ended	Quality	0185	HC-D6a2B	BHDMF605
6/26/2015	Ended	Quality	0186	HC-D6a3aB	BHDMF606
6/26/2015	Ended	Quality	0187	HC-D6a3b(i)B	BHDMF607
6/26/2015	Ended	Quality	0188	HC-D6a3b(ii)B	BHDMF611
6/26/2015	Ended	Quality	0189	HC-D6a4B	BHDMF612
6/26/2015	Ended	Quality	0190	HC-D6a5B	BHDMF613
6/26/2015	Ended	Quality	0191	HC-D6bA	BHCKF614
6/26/2015	Ended	Quality	0192	HC-D6bB	BHDMF614
6/26/2015	Ended	Quality	0193	HC-D6c1A	BHCKF615
6/26/2015	Ended	Quality	0194	HC-D6c1B	BHDMF615
6/26/2015	Ended	Quality	0195	HC-D6c2A	BHCKF616
6/26/2015	Ended	Quality	0196	HC-D6c2B	BHDMF616
6/26/2015	Ended	Quality	0197	HC-D6c3A	BHCKK199
6/26/2015	Ended	Quality	0198	HC-D6c3B	BHDMK199
6/26/2015	Ended	Quality	0199	HC-D6dA	BHCKF618
6/26/2015	Ended	Quality	0200	HC-D6dB	BHDMF618
6/26/2015	Ended	Quality	0215	HI-Mem14a	BHCKF551
6/26/2015	Ended	Quality	0216	HI-Mem14b	BHCKF553
6/26/2015	Ended	Quality	0217	HI-Mem14a	BHCKF551
6/26/2015	Ended	Quality	0275	HC-B4c1aB	BHCKK143
6/26/2015	Ended	Quality	0276	HC-B4c1aD	BHCKK145
6/26/2015	Ended	Quality	0277	HC-B4c2aB	BHCKK151
6/26/2015	Ended	Quality	0278	HC-B4c2aD	BHCKK153
6/26/2015	Ended	Quality	0279	HC-B5b1B	BHCKG337
6/26/2015	Ended	Quality	0280	HC-B5b1D	BHCKG339
6/26/2015	Ended	Quality	0281	HC-B5b2B	BHCKG341
6/26/2015	Ended	Quality	0282	HC-B5b2D	BHCKG343
6/26/2015	Ended	Quality	0283	HC-B5b3B	BHCKG345
6/26/2015	Ended	Quality	0284	HC-B5b3D	BHCKG347
6/26/2015	Ended	Quality	0296	HC-L7d1bC	BHCKG411
6/26/2015	Ended	Quality	0297	HC-L7d2bC	BHCKG417
6/26/2015	Ended	Quality	0396	HC-C1a1B	BHCKF158
6/26/2015	Ended	Quality	0400	HC-B4c1bB	BHCKK147
6/26/2015	Ended	Quality	0401	HC-B4c1bD	BHCKK149
6/26/2015	Ended	Quality	0402	HC-B4c2bB	BHCKK155

6/26/2015	Ended	Quality	0403	HC-B4c2bD	BHCKK157
6/26/2015	Ended	Quality	0412	HC-C1a2B	BHCKF159
6/26/2015	Ended	Quality	0413	HC-C1dB	BHDM1460
6/26/2015	Ended	Quality	0414	HC-C1e1B	BHCKF160
6/26/2015	Ended	Quality	0415	HC-C1e2B	BHCKF161
6/26/2015	Ended	Quality	0416	HC-C4aA	BHCK1763
6/26/2015	Ended	Quality	0417	HC-C4bA	BHCK1764
6/26/2015	Ended	Quality	0418	HC-CM10c4A	BHCKK208
6/26/2015	Ended	Quality	0419	HC-CM10c4B	BHDMK208
6/26/2015	Ended	Quality	0422	HC-D6c4A	BHCKK210
6/26/2015	Ended	Quality	0439	HC-C9b2A	BHCKJ451
6/26/2015	Ended	Quality	0454	HC-K1b	BHCKB559
6/26/2015	Ended	Quality	0455	HC-K1b	BHCKB559
6/26/2015	Ended	Quality	0456	HC-K1c	BHCKB560
6/26/2015	Ended	Quality	0457	HC-K1c	BHCKB560
6/26/2015	Ended	Quality	0473	HC-C1bB	BHDM1420
6/26/2015	Ended	Quality	0474	HC-C2bA	BHCK1296
6/26/2015	Ended	Quality	0475	HC-C3A	BHCK1590
6/26/2015	Ended	Quality	0476	HC-C6aA	BHCKB538
6/26/2015	Ended	Quality	0477	HC-C6cA	BHCKK137
6/26/2015	Ended	Quality	0478	HC-C6dA	BHCKK207
6/26/2015	Ended	Quality	0479	HC-C7A	BHCK2081
6/26/2015	Ended	Quality	0480	HC-C9b2A	BHCKJ451
6/26/2015	Ended	Quality	0545	HC-N12eA	BHCKK087
6/26/2015	Ended	Quality	0547	HC-N12eC	BHCKK089
6/26/2015	Ended	Quality	5275	HI-Mem6k	BHCK8564
6/26/2015	Ended	Quality	5350	HI-Mem8c2	BHCK3576
6/26/2015	Ended	Quality	5705	HC-4a	BHCK5369
6/26/2015	Ended	Quality	5781	HC-23	BHCK3283
6/26/2015	Ended	Quality	5807	HC-B1B	BHCK0213
6/26/2015	Ended	Quality	5808	HC-B1D	BHCK1287
6/26/2015	Ended	Quality	5810	HC-B2aB	BHCK1290
6/26/2015	Ended	Quality	5813	HC-B2aD	BHCK1293
6/26/2015	Ended	Quality	5815	HC-B2bB	BHCK1295
6/26/2015	Ended	Quality	5817	HC-B2bD	BHCK1298
6/26/2015	Ended	Quality	5820	HC-B3B	BHCK8497
6/26/2015	Ended	Quality	5823	HC-B3D	BHCK8499
6/26/2015	Ended	Quality	5825	HC-B4a1B	BHCKG301
6/26/2015	Ended	Quality	5827	HC-B4a1D	BHCKG303
6/26/2015	Ended	Quality	5830	HC-B4a2B	BHCKG305
6/26/2015	Ended	Quality	5833	HC-B4a2D	BHCKG307
6/26/2015	Ended	Quality	5835	HC-B4a3B	BHCKG309
6/26/2015	Ended	Quality	5837	HC-B4a3D	BHCKG311
6/26/2015	Ended	Quality	5840	HC-B4b1B	BHCKG313

6/26/2015	Ended	Quality	5843	HC-B4b1D	BHCKG315
6/26/2015	Ended	Quality	5845	HC-B4b2B	BHCKG317
6/26/2015	Ended	Quality	5847	HC-B4b2D	BHCKG319
6/26/2015	Ended	Quality	5850	HC-B4b3B	BHCKG321
6/26/2015	Ended	Quality	5853	HC-B4b3D	BHCKG323
6/26/2015	Ended	Quality	5861	HC-B5aB	BHCKC988
6/26/2015	Ended	Quality	5866	HC-B5aD	BHCKC027
6/26/2015	Ended	Quality	5885	HC-B6aB	BHCK1738
6/26/2015	Ended	Quality	5887	HC-B6aD	BHCK1741
6/26/2015	Ended	Quality	5890	HC-B6bB	BHCK1743
6/26/2015	Ended	Quality	5892	HC-B6bD	BHCK1746
6/26/2015	Ended	Quality	5945	HC-BM4b	BHCK8783
6/26/2015	Ended	Quality	5950	HC-BM5aB	BHCKB839
6/26/2015	Ended	Quality	5952	HC-BM5aD	BHCKB841
6/26/2015	Ended	Quality	5954	HC-BM5bB	BHCKB843
6/26/2015	Ended	Quality	5956	HC-BM5bD	BHCKB845
6/26/2015	Ended	Quality	5958	HC-BM5cB	BHCKB847
6/26/2015	Ended	Quality	5960	HC-BM5cD	BHCKB849
6/26/2015	Ended	Quality	5962	HC-BM5dB	BHCKB851
6/26/2015	Ended	Quality	5964	HC-BM5dD	BHCKB853
6/26/2015	Ended	Quality	5966	HC-BM5eB	BHCKB855
6/26/2015	Ended	Quality	5968	HC-BM5eD	BHCKB857
6/26/2015	Ended	Quality	5970	HC-BM5fB	BHCKB859
6/26/2015	Ended	Quality	5972	HC-BM5fD	BHCKB861
6/26/2015	Ended	Quality	5973	HC-C1c2aB	BHDM5367
6/26/2015	Ended	Quality	5974	HC-C1c2bB	BHDM5368
6/26/2015	Ended	Quality	6025	HC-CM5b	BHCKC780
6/26/2015	Ended	Quality	6027	HC-CM5b	BHCKC780
6/26/2015	Ended	Quality	6028	HC-CM6c	BHCKF232
6/26/2015	Ended	Quality	6047	HC-E1e	BHCB2604
6/26/2015	Ended	Quality	6135	HC-F4	BHCK1752
6/26/2015	Ended	Quality	6206	HC-K1a	BHCKB558
6/26/2015	Ended	Quality	6208	HC-K1a	BHCKB558
6/26/2015	Ended	Quality	6210	HC-K2	BHCK3365
6/26/2015	Ended	Quality	6216	HC-K3b	BHFN3360
6/26/2015	Ended	Quality	6218	HC-K3b	BHFN3360
6/26/2015	Ended	Quality	6224	HC-K4a	BHCK3401
6/26/2015	Ended	Quality	6227	HC-K4a	BHCK3401
6/26/2015	Ended	Quality	6251	HC-K6	BHCK3517
6/26/2015	Ended	Quality	6253	HC-K6	BHCK3517
6/26/2015	Ended	Quality	6271	HC-K7	BHCK3404
6/26/2015	Ended	Quality	6281	HC-K8	BHCK3353
6/26/2015	Ended	Quality	6288	HC-K9	BHCK2635
6/26/2015	Ended	Quality	6290	HC-K9	BHCK2635

6/26/2015	Ended	Quality	6305	HC-L2	BHCK6566
6/26/2015	Ended	Quality	6308	HC-L3	BHCK6570
6/26/2015	Ended	Quality	6311	HC-L4	BHCK3411
6/26/2015	Ended	Quality	6315	HC-L7b2A	BHCKC220
6/26/2015	Ended	Quality	6318	HC-L7b2B	BHCKC222
6/26/2015	Ended	Quality	6380	HC-L14a2A	BHCK8737
6/26/2015	Ended	Quality	6383	HC-L14a2A	BHCK8737
6/26/2015	Ended	Quality	6385	HC-L14b2A	BHCK8745
6/26/2015	Ended	Quality	6390	HC-L14b2A	BHCK8745
6/26/2015	Ended	Quality	6395	HC-L14a2B	BHCK8738
6/26/2015	Ended	Quality	6400	HC-L14a2B	BHCK8738
6/26/2015	Ended	Quality	6405	HC-L14b2B	BHCK8746
6/26/2015	Ended	Quality	6408	HC-L14b2B	BHCK8746
6/26/2015	Ended	Quality	6410	HC-L14a2C	BHCK8739
6/26/2015	Ended	Quality	6415	HC-L14a2C	BHCK8739
6/26/2015	Ended	Quality	6420	HC-L14b2C	BHCK8747
6/26/2015	Ended	Quality	6423	HC-L14b2C	BHCK8747
6/26/2015	Ended	Quality	6425	HC-L14a2D	BHCK8740
6/26/2015	Ended	Quality	6428	HC-L14a2D	BHCK8740
6/26/2015	Ended	Quality	6430	HC-L14b2D	BHCK8748
6/26/2015	Ended	Quality	6435	HC-L14b2D	BHCK8748
6/26/2015	Ended	Quality	6660	HC-N10C	BHCK5526
6/26/2015	Ended	Quality	6665	HC-N9B	BHCK3506
6/26/2015	Ended	Quality	6720	HC-NM5aC	BHCKC226
6/26/2015	Ended	Quality	6733	HC-NM6B	BHCK3530
6/26/2015	Ended	Quality	6977	HC-R(II)21B	BHCKS549
6/26/2015	Ended	Quality	7272	HC-S5bA	BHCKB754
6/26/2015	Ended	Quality	7272	HC-S5bB	BHCKB755
6/26/2015	Ended	Quality	7272	HC-S5bC	BHCKB756
6/26/2015	Ended	Quality	7272	HC-S5bD	BHCKB757
6/26/2015	Ended	Quality	7272	HC-S5bE	BHCKB758
6/26/2015	Ended	Quality	7272	HC-S5bF	BHCKB759
6/26/2015	Ended	Quality	7272	HC-S5bG	BHCKB760
6/26/2015	Ended	Quality	7342	HC-S8bB	BHCKB773
6/26/2015	Ended	Quality	7345	HC-S8bC	BHCKB774
6/26/2015	Ended	Quality	7348	HC-S8bF	BHCKB775
6/26/2015	Ended	Quality	7440	HC-SM4	BHCKC407
6/26/2015	Ended	Quality	7740	HI-C2E	BHCKM731
6/26/2015	Ended	Quality	7770	HI-C3E	BHCKM737
6/26/2015	Ended	Quality	7785	HI-C4D	BHCKM742
6/26/2015	Ended	Quality	7800	HI-C6D	BHCKM749
6/26/2015	Ended	Quality	9030	HI-1h	BHCK4107
6/26/2015	Ended	Quality	9050	HI-2f	BHCK4073
6/26/2015	Ended	Quality	9060	HI-3	BHCK4074

6/26/2015	Ended	Quality	9110	HI-5m	BHCK4079
6/26/2015	Ended	Quality	9160	HI-7e	BHCK4093
6/26/2015	Ended	Quality	9170	HI-8	BHCK4301
6/26/2015	Ended	Quality	9170	HI-10	BHCK4300
6/26/2015	Ended	Quality	9170	HI-12	BHCKG104
6/26/2015	Ended	Quality	9170	HI-13	BHCKG103
6/26/2015	Ended	Quality	9170	HI-14	BHCK4340
6/26/2015	Ended	Quality	9250	HI-A15	BHCT3210
6/26/2015	Ended	Quality	9260	HI-B(I)1a1A	BHCKC891
6/26/2015	Ended	Quality	9260	HI-B(I)1a1B	BHCKC892
6/26/2015	Ended	Quality	9260	HI-B(I)1a2A	BHCKC893
6/26/2015	Ended	Quality	9260	HI-B(I)1a2B	BHCKC894
6/26/2015	Ended	Quality	9260	HI-B(I)1bA	BHCK3584
6/26/2015	Ended	Quality	9260	HI-B(I)1bB	BHCK3585
6/26/2015	Ended	Quality	9260	HI-B(I)1c1A	BHCK5411
6/26/2015	Ended	Quality	9260	HI-B(I)1c1B	BHCK5412
6/26/2015	Ended	Quality	9260	HI-B(I)1c2aA	BHCKC234
6/26/2015	Ended	Quality	9260	HI-B(I)1c2aB	BHCKC217
6/26/2015	Ended	Quality	9260	HI-B(I)1c2bA	BHCKC235
6/26/2015	Ended	Quality	9260	HI-B(I)1c2bB	BHCKC218
6/26/2015	Ended	Quality	9260	HI-B(I)1dA	BHCK3588
6/26/2015	Ended	Quality	9260	HI-B(I)1dB	BHCK3589
6/26/2015	Ended	Quality	9260	HI-B(I)1e1A	BHCKC895
6/26/2015	Ended	Quality	9260	HI-B(I)1e1B	BHCKC896
6/26/2015	Ended	Quality	9260	HI-B(I)1e2A	BHCKC897
6/26/2015	Ended	Quality	9260	HI-B(I)1e2B	BHCKC898
6/26/2015	Ended	Quality	9260	HI-B(I)1fA	BHCKB512
6/26/2015	Ended	Quality	9260	HI-B(I)1fB	BHCKB513
6/26/2015	Ended	Quality	9260	HI-B(I)2aA	BHCK4653
6/26/2015	Ended	Quality	9260	HI-B(I)2aB	BHCK4663
6/26/2015	Ended	Quality	9260	HI-B(I)2bA	BHCK4654
6/26/2015	Ended	Quality	9260	HI-B(I)2bB	BHCK4664
6/26/2015	Ended	Quality	9260	HI-B(I)3A	BHCK4655
6/26/2015	Ended	Quality	9260	HI-B(I)3B	BHCK4665
6/26/2015	Ended	Quality	9260	HI-B(I)4aA	BHCK4645
6/26/2015	Ended	Quality	9260	HI-B(I)4aB	BHCK4617
6/26/2015	Ended	Quality	9260	HI-B(I)4bA	BHCK4646
6/26/2015	Ended	Quality	9260	HI-B(I)4bB	BHCK4618
6/26/2015	Ended	Quality	9260	HI-B(I)5aA	BHCKB514
6/26/2015	Ended	Quality	9260	HI-B(I)5aB	BHCKB515
6/26/2015	Ended	Quality	9260	HI-B(I)5bA	BHCKK129
6/26/2015	Ended	Quality	9260	HI-B(I)5bB	BHCKK133
6/26/2015	Ended	Quality	9260	HI-B(I)5cA	BHCKK205
6/26/2015	Ended	Quality	9260	HI-B(I)5cB	BHCKK206

6/26/2015	Ended	Quality	9260	HI-B(I)6A	BHCK4643
6/26/2015	Ended	Quality	9260	HI-B(I)6B	BHCK4627
6/26/2015	Ended	Quality	9260	HI-B(I)7A	BHCK4644
6/26/2015	Ended	Quality	9260	HI-B(I)7B	BHCK4628
6/26/2015	Ended	Quality	9260	HI-B(I)8aA	BHCKF185
6/26/2015	Ended	Quality	9260	HI-B(I)8aB	BHCKF187
6/26/2015	Ended	Quality	9260	HI-B(I)8bA	BHCKC880
6/26/2015	Ended	Quality	9260	HI-B(I)8bB	BHCKF188
6/26/2015	Ended	Quality	9260	HI-B(I)9A	BHCK4635
6/26/2015	Ended	Quality	9260	HI-B(I)9B	BHCK4605
6/26/2015	Ended	Quality	9260	HI-B(I)Mem1A	BHCK5409
6/26/2015	Ended	Quality	9260	HI-B(I)Mem1B	BHCK5410
6/26/2015	Ended	Quality	9260	HI-B(I)Mem2A	BHCK4652
6/26/2015	Ended	Quality	9260	HI-B(I)Mem2B	BHCK4662
6/26/2015	Ended	Quality	9270	HI-B(I)Mem3	BHCKC388
6/26/2015	Ended	Quality	9280	HI-B(II)1	BHCKB522
6/26/2015	Ended	Quality	9280	HI-B(II)2	BHCT4605
6/26/2015	Ended	Quality	9280	HI-B(II)3	BHCKC079
6/26/2015	Ended	Quality	9280	HI-B(II)4	BHCK5523
6/26/2015	Ended	Quality	9290	HI-B(II)5	BHCT4230
6/26/2015	Ended	Quality	9300	HI-B(II)7	BHCT3123
6/26/2015	Ended	Quality	9300	HI-B(II)Mem1	BHCKC435
6/26/2015	Ended	Quality	9310	HI-B(II)Mem2	BHCKC389
6/26/2015	Ended	Quality	9310	HI-B(II)Mem3	BHCKC390
6/26/2015	Ended	Quality	9320	HI-B(II)Mem4	BHCKC781
6/26/2015	Ended	Quality	9360	HC-12	BHCK2170
6/26/2015	Ended	Quality	9390	HC-26c	BHCKA130
6/26/2015	Ended	Quality	9400	HC-29	BHCK3300
6/26/2015	Ended	Quality	9400	HC-B8A	BHCT1754
6/26/2015	Ended	Quality	9400	HC-B8B	BHCK1771
6/26/2015	Ended	Quality	9400	HC-B8C	BHCK1772
6/26/2015	Ended	Quality	9400	HC-B8D	BHCT1773
6/26/2015	Ended	Quality	9430	HC-D12A	BHCT3545
6/26/2015	Ended	Quality	9430	HC-D15A	BHCT3548
6/26/2015	Ended	Quality	9430	HC-D15B	BHDM3548
6/26/2015	Ended	Quality	9460	HC-F7	bhct2160
6/26/2015	Ended	Quality	9460	HC-G2	BHCK3049
6/26/2015	Ended	Quality	9460	HC-G3	BHCKB557
6/26/2015	Ended	Quality	9460	HC-G4	BHCKB984
6/26/2015	Ended	Quality	9460	HC-G5	BHCT2750
6/26/2015	Ended	Quality	9460	HC-H1	BHCK3197
6/26/2015	Ended	Quality	9460	HC-H2	BHCK3296
6/26/2015	Ended	Quality	9460	HC-H3	BHCK3298
6/26/2015	Ended	Quality	9460	HC-H4	BHCK3408

6/26/2015	Ended	Quality	9460	HC-H5	BHCK3409
6/26/2015	Ended	Quality	9460	HC-I(I)2	BHCKC244
6/26/2015	Ended	Quality	9460	HC-I(I)5	BHCKC245
6/26/2015	Ended	Quality	9463	HC-I(I)6	BHCKC246
6/26/2015	Ended	Quality	9468	HC-I(II)3	BHCKC248
6/26/2015	Ended	Quality	9468	HC-I(II)6	BHCKC249
6/26/2015	Ended	Quality	9472	HC-I(II)7	BHCKC250
6/26/2015	Ended	Quality	9480	HC-K3a	BHDM3516
6/26/2015	Ended	Quality	9480	HC-K3b	BHFN3360
6/26/2015	Ended	Quality	9480	HC-K5	BHCK3368
6/26/2015	Ended	Quality	9480	HC-K11	BHCK3519
6/26/2015	Ended	Quality	9480	HC-L7b1A	BHCKC219
6/26/2015	Ended	Quality	9480	HC-L7b1B	BHCKC221
6/26/2015	Ended	Quality	9480	HC-L7b2A	BHCKC220
6/26/2015	Ended	Quality	9480	HC-L7b2B	BHCKC222
6/26/2015	Ended	Quality	9480	HC-L12A	BHCKA126
6/26/2015	Ended	Quality	9480	HC-L12B	BHCKA127
6/26/2015	Ended	Quality	9480	HC-L12C	BHCK8723
6/26/2015	Ended	Quality	9480	HC-L12D	BHCK8724
6/26/2015	Ended	Quality	9480	HC-L13A	BHCK8725
6/26/2015	Ended	Quality	9480	HC-L13B	BHCK8726
6/26/2015	Ended	Quality	9480	HC-L13C	BHCK8727
6/26/2015	Ended	Quality	9480	HC-L13D	BHCK8728
6/26/2015	Ended	Quality	9480	HC-L14a1A	BHCK8733
6/26/2015	Ended	Quality	9480	HC-L14a1B	BHCK8734
6/26/2015	Ended	Quality	9480	HC-L14a1C	BHCK8735
6/26/2015	Ended	Quality	9480	HC-L14a1D	BHCK8736
6/26/2015	Ended	Quality	9480	HC-L14a2A	BHCK8737
6/26/2015	Ended	Quality	9480	HC-L14a2B	BHCK8738
6/26/2015	Ended	Quality	9480	HC-L14a2C	BHCK8739
6/26/2015	Ended	Quality	9480	HC-L14a2D	BHCK8740
6/26/2015	Ended	Quality	9480	HC-L14b1A	BHCK8741
6/26/2015	Ended	Quality	9480	HC-L14b1B	BHCK8742
6/26/2015	Ended	Quality	9480	HC-L14b1C	BHCK8743
6/26/2015	Ended	Quality	9480	HC-L14b1D	BHCK8744
6/26/2015	Ended	Quality	9480	HC-L14b2A	BHCK8745
6/26/2015	Ended	Quality	9480	HC-L14b2B	BHCK8746
6/26/2015	Ended	Quality	9480	HC-L14b2C	BHCK8747
6/26/2015	Ended	Quality	9480	HC-L14b2D	BHCK8748
6/26/2015	Ended	Quality	9500	HC-M13	BHCT2150
6/26/2015	Ended	Quality	9550	HC-R(II)1A	BHCKD957
6/26/2015	Ended	Quality	9550	HC-R(II)2aA	BHCKD961
6/26/2015	Ended	Quality	9550	HC-R(II)2bA	BHCKD966
6/26/2015	Ended	Quality	9550	HC-R(II)3aA	BHCKD971

6/26/2015	Ended	Quality	9550	HC-R(II)4dA	BHCKS431
6/26/2015	Ended	Quality	9550	HC-R(II)5dA	BHCKS457
6/26/2015	Ended	Quality	9550	HC-R(II)6A	BHCX3123
6/26/2015	Ended	Quality	9550	HC-R(II)8A	BHCKD981
6/26/2015	Ended	Quality	9550	HC-R(II)13C	BHCKD999
6/26/2015	Ended	Quality	9550	HC-R(II)14G	BHCKG609
6/26/2015	Ended	Quality	9550	HC-R(II)15B	BHCKG613
6/26/2015	Ended	Quality	9550	HC-R(II)17B	BHCKG619
6/26/2015	Ended	Quality	9550	HC-R(II)18cB	BHCKG625
6/26/2015	Ended	Quality	9555	HC-Q14A	BHCKG531
6/26/2015	Ended	Quality	9555	HC-Q14B	BHCKG532
6/26/2015	Ended	Quality	9555	HC-Q14C	BHCKG533
6/26/2015	Ended	Quality	9555	HC-Q14D	BHCKG534
6/26/2015	Ended	Quality	9555	HC-Q14E	BHCKG535
6/26/2015	Ended	Quality	9560	HC-S1A	BHCKB705
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6/26/2015	Ended	Quality	9560	HC-S1C	BHCKB707
6/26/2015	Ended	Quality	9560	HC-S1D	BHCKB708
6/26/2015	Ended	Quality	9560	HC-S1E	BHCKB709
6/26/2015	Ended	Quality	9560	HC-S1F	BHCKB710
6/26/2015	Ended	Quality	9560	HC-S1G	BHCKB711
6/26/2015	Ended	Quality	9560	HC-S2aA	BHCKB712
6/26/2015	Ended	Quality	9560	HC-S2aB	BHCKB713
6/26/2015	Ended	Quality	9560	HC-S2aC	BHCKB714
6/26/2015	Ended	Quality	9560	HC-S2aD	BHCKB715
6/26/2015	Ended	Quality	9560	HC-S2aE	BHCKB716
6/26/2015	Ended	Quality	9560	HC-S2aF	BHCKB717
6/26/2015	Ended	Quality	9560	HC-S2aG	BHCKB718
6/26/2015	Ended	Quality	9560	HC-S2bA	BHCKC393
6/26/2015	Ended	Quality	9560	HC-S2bB	BHCKC394
6/26/2015	Ended	Quality	9560	HC-S2bC	BHCKC395
6/26/2015	Ended	Quality	9560	HC-S2bD	BHCKC396
6/26/2015	Ended	Quality	9560	HC-S2bE	BHCKC397
6/26/2015	Ended	Quality	9560	HC-S2bF	BHCKC398
6/26/2015	Ended	Quality	9560	HC-S2bG	BHCKC399
6/26/2015	Ended	Quality	9560	HC-S2cA	BHCKC400
6/26/2015	Ended	Quality	9560	HC-S2cB	BHCKC401
6/26/2015	Ended	Quality	9560	HC-S2cC	BHCKC402
6/26/2015	Ended	Quality	9560	HC-S2cD	BHCKC403
6/26/2015	Ended	Quality	9560	HC-S2cE	BHCKC404
6/26/2015	Ended	Quality	9560	HC-S2cF	BHCKC405
6/26/2015	Ended	Quality	9560	HC-S2cG	BHCKC406
6/26/2015	Ended	Quality	9560	HC-S3A	BHCKB726
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6/26/2015	Ended	Quality	9560	HC-S3C	BHCKB728
6/26/2015	Ended	Quality	9560	HC-S3D	BHCKB729
6/26/2015	Ended	Quality	9560	HC-S3E	BHCKB730
6/26/2015	Ended	Quality	9560	HC-S3F	BHCKB731
6/26/2015	Ended	Quality	9560	HC-S3G	BHCKB732
6/26/2015	Ended	Quality	9560	HC-S4aA	BHCKB733
6/26/2015	Ended	Quality	9560	HC-S4aB	BHCKB734
6/26/2015	Ended	Quality	9560	HC-S4aC	BHCKB735
6/26/2015	Ended	Quality	9560	HC-S4aD	BHCKB736
6/26/2015	Ended	Quality	9560	HC-S4aE	BHCKB737
6/26/2015	Ended	Quality	9560	HC-S4aF	BHCKB738
6/26/2015	Ended	Quality	9560	HC-S4aG	BHCKB739
6/26/2015	Ended	Quality	9560	HC-S4bA	BHCKB740
6/26/2015	Ended	Quality	9560	HC-S4bB	BHCKB741
6/26/2015	Ended	Quality	9560	HC-S4bC	BHCKB742
6/26/2015	Ended	Quality	9560	HC-S4bD	BHCKB743
6/26/2015	Ended	Quality	9560	HC-S4bE	BHCKB744
6/26/2015	Ended	Quality	9560	HC-S4bF	BHCKB745
6/26/2015	Ended	Quality	9560	HC-S4bG	BHCKB746
6/26/2015	Ended	Quality	9560	HC-S5aA	BHCKB747
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6/26/2015	Ended	Quality	9560	HC-S5aD	BHCKB750
6/26/2015	Ended	Quality	9560	HC-S5aE	BHCKB751
6/26/2015	Ended	Quality	9560	HC-S5aF	BHCKB752
6/26/2015	Ended	Quality	9560	HC-S5aG	BHCKB753
6/26/2015	Ended	Quality	9560	HC-S5bA	BHCKB754
6/26/2015	Ended	Quality	9560	HC-S5bB	BHCKB755
6/26/2015	Ended	Quality	9560	HC-S5bC	BHCKB756
6/26/2015	Ended	Quality	9560	HC-S5bD	BHCKB757
6/26/2015	Ended	Quality	9560	HC-S5bE	BHCKB758
6/26/2015	Ended	Quality	9560	HC-S5bF	BHCKB759
6/26/2015	Ended	Quality	9560	HC-S5bG	BHCKB760
6/26/2015	Ended	Quality	9560	HC-S6aB	BHCKB761
6/26/2015	Ended	Quality	9560	HC-S6aC	BHCKB762
6/26/2015	Ended	Quality	9560	HC-S6aF	BHCKB763
6/26/2015	Ended	Quality	9560	HC-S6bB	BHCKB500
6/26/2015	Ended	Quality	9560	HC-S6bC	BHCKB501
6/26/2015	Ended	Quality	9560	HC-S6bF	BHCKB502
6/26/2015	Ended	Quality	9560	HC-S7aB	BHCKB764
6/26/2015	Ended	Quality	9560	HC-S7aC	BHCKB765
6/26/2015	Ended	Quality	9560	HC-S7aF	BHCKB766
6/26/2015	Ended	Quality	9560	HC-S7bB	BHCKB767
6/26/2015	Ended	Quality	9560	HC-S7bC	BHCKB768

6/26/2015	Ended	Quality	9560	HC-S7bF	BHCKB769
6/26/2015	Ended	Quality	9560	HC-S8aB	BHCKB770
6/26/2015	Ended	Quality	9560	HC-S8aC	BHCKB771
6/26/2015	Ended	Quality	9560	HC-S8aF	BHCKB772
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6/26/2015	Ended	Quality	9560	HC-S8bC	BHCKB774
6/26/2015	Ended	Quality	9560	HC-S8bF	BHCKB775
6/26/2015	Ended	Quality	9560	HC-S9A	BHCKB776
6/26/2015	Ended	Quality	9560	HC-S9B	BHCKB777
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6/26/2015	Ended	Quality	9560	HC-S9D	BHCKB779
6/26/2015	Ended	Quality	9560	HC-S9E	BHCKB780
6/26/2015	Ended	Quality	9560	HC-S9F	BHCKB781
6/26/2015	Ended	Quality	9560	HC-S9G	BHCKB782
6/26/2015	Ended	Quality	9560	HC-S10A	BHCKB783
6/26/2015	Ended	Quality	9560	HC-S10B	BHCKB784
6/26/2015	Ended	Quality	9560	HC-S10C	BHCKB785
6/26/2015	Ended	Quality	9560	HC-S10D	BHCKB786
6/26/2015	Ended	Quality	9560	HC-S10E	BHCKB787
6/26/2015	Ended	Quality	9560	HC-S10F	BHCKB788
6/26/2015	Ended	Quality	9560	HC-S10G	BHCKB789
6/26/2015	Ended	Quality	9560	HC-S11A	BHCKB790
6/26/2015	Ended	Quality	9560	HC-S11B	BHCKB791
6/26/2015	Ended	Quality	9560	HC-S11C	BHCKB792
6/26/2015	Ended	Quality	9560	HC-S11D	BHCKB793
6/26/2015	Ended	Quality	9560	HC-S11E	BHCKB794
6/26/2015	Ended	Quality	9560	HC-S11F	BHCKB795
6/26/2015	Ended	Quality	9560	HC-S11G	BHCKB796
6/26/2015	Ended	Quality	9560	HC-S12A	BHCKB797
6/26/2015	Ended	Quality	9560	HC-S12B	BHCKB798
6/26/2015	Ended	Quality	9560	HC-S12C	BHCKB799
6/26/2015	Ended	Quality	9560	HC-S12D	BHCKB800
6/26/2015	Ended	Quality	9560	HC-S12E	BHCKB801
6/26/2015	Ended	Quality	9560	HC-S12F	BHCKB802
6/26/2015	Ended	Quality	9560	HC-S12G	BHCKB803
6/26/2015	Ended	Quality	9560	HC-SM1a	BHCKA249
6/26/2015	Ended	Quality	9560	HC-SM1b	BHCKA250
6/26/2015	Ended	Quality	9560	HC-SM2a	BHCKB804
6/26/2015	Ended	Quality	9560	HC-SM2b	BHCKB805
6/26/2015	Ended	Quality	9560	HC-SM2c	BHCKA591
6/26/2015	Ended	Quality	9560	HC-SM2d	BHCKF699
6/26/2015	Ended	Quality	9560	HC-SM3a1	BHCKB806
6/26/2015	Ended	Quality	9560	HC-SM3a2	BHCKB807
6/26/2015	Ended	Quality	9560	HC-SM3b1	BHCKB808

6/26/2015	Ended	Quality	9560	HC-SM3b2	BHCKB809	
6/26/2015	Ended	Quality	9560	HC-SM4	BHCKC407	
6/26/2015	Revised	Quality	4010	HC-R(I)1	BHCAP742	
6/26/2015	Revised	Quality	4020	HC-R(I)6	BHCAP841	
6/26/2015	Revised	Quality	4030	HC-R(I)7	BHCAP842	
6/26/2015	Revised	Quality	4040	HC-R(I)20	BHCAP860	
6/26/2015	Revised	Quality	4047	HC-R(I)37	BHCAP875	
6/26/2015	Revised	Quality	4050	HC-R(I)30a	BHCA5310	
6/26/2015	Revised	Quality	4060	HC-R(I)41A	BHCAP793	
6/26/2015	Revised	Quality	4080	HC-R(I)42A	BHCA7206	
6/26/2015	Revised	Quality	4100	HC-R(I)43A	BHCA7205	
6/26/2015	Revised	Quality	4120	HC-R(I)44	BHCA7204	
6/26/2015	Revised	Quality	6894	HC-R(II)1B	BHCKS396	
6/26/2015	Revised	Quality	6896	HC-R(II)1C	BHCKD958	
6/26/2015	Revised	Quality	6898	HC-R(II)2aC	BHCKD962	
6/26/2015	Revised	Quality	6903	HC-R(II)2bC	BHCKD967	
6/26/2015	Revised	Quality	6904	HC-R(II)2bR	BHCKH271	
6/26/2015	Revised	Quality	6905	HC-R(II)2bS	BHCKH272	
6/26/2015	Revised	Quality	6906	HC-R(II)4aR	BHCKH273	
6/26/2015	Revised	Quality	6907	HC-R(II)4aS	BHCKH274	
6/26/2015	Revised	Quality	6908	HC-R(II)4bR	BHCKH275	
6/26/2015	Revised	Quality	6909	HC-R(II)4bS	BHCKH276	
6/26/2015	Revised	Quality	6910	HC-R(II)5dB	BHCKS458	
6/26/2015	Revised	Quality	6911	HC-R(II)4cR	BHCKH277	
6/26/2015	Revised	Quality	6912	HC-R(II)4cS	BHCKH278	
6/26/2015	Revised	Quality	6913	HC-R(II)4dR	BHCKH279	
6/26/2015	Revised	Quality	6914	HC-R(II)4dS	BHCKH280	
6/26/2015	Revised	Quality	6915	HC-R(II)5dC	BHCKS459	
6/26/2015	Revised	Quality	6916	HC-R(II)5dH	BHCKS461	
6/26/2015	Revised	Quality	6917	HC-R(II)5aR	BHCKH281	
6/26/2015	Revised	Quality	6918	HC-R(II)5aS	BHCKH282	
6/26/2015	Revised	Quality	6919	HC-R(II)8B	BHCKS469	
6/26/2015	Revised	Quality	6922	HC-R(II)5bR	BHCKH283	
6/26/2015	Revised	Quality	6923	HC-R(II)5bS	BHCKH284	
6/26/2015	Revised	Quality	6924	HC-R(II)5cR	BHCKH285	
6/26/2015	Revised	Quality	6925	HC-R(II)12A	BHCKD991	
6/26/2015	Revised	Quality	6926	HC-R(II)5cS	BHCKH286	
6/26/2015	Revised	Quality	6927	HC-R(II)5dR	BHCKH287	
6/26/2015	Revised	Quality	6928	HC-R(II)5dS	BHCKH288	
6/26/2015	Revised	Quality	6929	HC-R(II)7R	BHCKH291	
6/26/2015	Revised	Quality	6931	HC-R(II)7S	BHCKH292	
6/26/2015	Revised	Quality	6932	HC-R(II)8R	BHCKH294	
6/26/2015	Revised	Quality	6933	HC-R(II)8S	BHCKH295	
6/26/2015	Revised	Quality	6934	HC-R(II)8aR	BHCKH296	

6/26/2015	Revised	Quality	6935	HC-R(II)8aS	BHCKH297
6/26/2015	Revised	Quality	6936	HC-R(II)8bR	BHCKH298
6/26/2015	Revised	Quality	6937	HC-R(II)8bS	BHCKH299
6/26/2015	Revised	Quality	6938	HC-R(II)16R	BHCKH301
6/26/2015	Revised	Quality	6939	HC-R(II)16S	BHCKH302
6/26/2015	Revised	Quality	6940	HC-R(II)18aR	BHCKH303
6/26/2015	Revised	Quality	6941	HC-R(II)18aS	BHCKH304
6/26/2015	Revised	Quality	6942	HC-R(II)18cR	BHCKH307
6/26/2015	Revised	Quality	6944	HC-R(II)18cS	BHCKH308
6/26/2015	Revised	Quality	6948	HC-R(II)20R	BHCKH309
6/26/2015	Revised	Quality	6952	HC-R(II)20S	BHCKH310
6/26/2015	Revised	Quality	7035	HC-R(II)29	BHCKA222
6/26/2015	Revised	Quality	7040	HC-R(II)30	BHCK3128
6/26/2015	Revised	Quality	7060	HC-R(II)M1	BHCKG642
6/26/2015	Revised	Quality	7065	HC-R(II)M3aC	BHCKS605
6/26/2015	Revised	Quality	7067	HC-R(II)M3aC	BHCKS605
6/26/2015	Revised	Quality	7075	HC-R(II)M3gC	BHCKS623
6/26/2015	Revised	Quality	7077	HC-R(II)M3gC	BHCKS623
6/26/2015	Revised	Quality	7091	HC-R(II)M3eC	BHCKS617
6/26/2015	Revised	Quality	7095	HC-R(II)M3eC	BHCKS617
6/26/2015	Revised	Quality	7097	HC-R(II)M3dC	BHCKS614
6/26/2015	Revised	Quality	9550	HC-R(II)1C	BHCKD958
6/26/2015	Revised	Quality	9550	HC-R(II)1G	BHCKD959
6/26/2015	Revised	Quality	9550	HC-R(II)1H	BHCKS397
6/26/2015	Revised	Quality	9550	HC-R(II)1I	BHCKD960
6/26/2015	Revised	Quality	9550	HC-R(II)1J	BHCKS398
6/26/2015	Revised	Quality	9550	HC-R(II)2aC	BHCKD962
6/26/2015	Revised	Quality	9550	HC-R(II)2aG	BHCKD963
6/26/2015	Revised	Quality	9550	HC-R(II)2aH	BHCKD964
6/26/2015	Revised	Quality	9550	HC-R(II)2aI	BHCKD965
6/26/2015	Revised	Quality	9550	HC-R(II)2aJ	BHCKS400
6/26/2015	Revised	Quality	9550	HC-R(II)2bC	BHCKD967
6/26/2015	Revised	Quality	9550	HC-R(II)2bG	BHCKD968
6/26/2015	Revised	Quality	9550	HC-R(II)2bH	BHCKD969
6/26/2015	Revised	Quality	9550	HC-R(II)2bI	BHCKD970
6/26/2015	Revised	Quality	9550	HC-R(II)2bJ	BHCKS403
6/26/2015	Revised	Quality	9550	HC-R(II)2bL	BHCKS405
6/26/2015	Revised	Quality	9550	HC-R(II)2bN	BHCKS406
6/26/2015	Revised	Quality	9550	HC-R(II)2bR	BHCKH271
6/26/2015	Revised	Quality	9550	HC-R(II)2bS	BHCKH272
6/26/2015	Revised	Quality	9550	HC-R(II)3aC	BHCKD972
6/26/2015	Revised	Quality	9550	HC-R(II)3aG	BHCKD973
6/26/2015	Revised	Quality	9550	HC-R(II)3aH	BHCKS410
6/26/2015	Revised	Quality	9550	HC-R(II)3aI	BHCKD974

6/26/2015	Revised	Quality	9550	HC-R(II)3aJ	BHCKS411
6/26/2015	Revised	Quality	9550	HC-R(II)3bA	BHCKH171
6/26/2015	Revised	Quality	9550	HC-R(II)4aA	BHCKS413
6/26/2015	Revised	Quality	9550	HC-R(II)4aC	BHCKH173
6/26/2015	Revised	Quality	9550	HC-R(II)4aG	BHCKS415
6/26/2015	Revised	Quality	9550	HC-R(II)4aH	BHCKS416
6/26/2015	Revised	Quality	9550	HC-R(II)4aI	BHCKS417
6/26/2015	Revised	Quality	9550	HC-R(II)4aR	BHCKH273
6/26/2015	Revised	Quality	9550	HC-R(II)4aS	BHCKH274
6/26/2015	Revised	Quality	9550	HC-R(II)4bA	BHCKS419
6/26/2015	Revised	Quality	9550	HC-R(II)4bC	BHCKH174
6/26/2015	Revised	Quality	9550	HC-R(II)4bG	BHCKH175
6/26/2015	Revised	Quality	9550	HC-R(II)4bH	BHCKH176
6/26/2015	Revised	Quality	9550	HC-R(II)4bI	BHCKH177
6/26/2015	Revised	Quality	9550	HC-R(II)4bJ	BHCKS421
6/26/2015	Revised	Quality	9550	HC-R(II)4bR	BHCKH275
6/26/2015	Revised	Quality	9550	HC-R(II)4bS	BHCKH276
6/26/2015	Revised	Quality	9550	HC-R(II)4cA	BHCKS423
6/26/2015	Revised	Quality	9550	HC-R(II)4cC	BHCKS425
6/26/2015	Revised	Quality	9550	HC-R(II)4cG	BHCKS426
6/26/2015	Revised	Quality	9550	HC-R(II)4cH	BHCKS427
6/26/2015	Revised	Quality	9550	HC-R(II)4cI	BHCKS428
6/26/2015	Revised	Quality	9550	HC-R(II)4cJ	BHCKS429
6/26/2015	Revised	Quality	9550	HC-R(II)4cR	BHCKH277
6/26/2015	Revised	Quality	9550	HC-R(II)4cS	BHCKH278
6/26/2015	Revised	Quality	9550	HC-R(II)4dC	BHCKS433
6/26/2015	Revised	Quality	9550	HC-R(II)4dG	BHCKS434
6/26/2015	Revised	Quality	9550	HC-R(II)4dH	BHCKS435
6/26/2015	Revised	Quality	9550	HC-R(II)4dI	BHCKS436
6/26/2015	Revised	Quality	9550	HC-R(II)4dJ	BHCKS437
6/26/2015	Revised	Quality	9550	HC-R(II)4dR	BHCKH279
6/26/2015	Revised	Quality	9550	HC-R(II)4dS	BHCKH280
6/26/2015	Revised	Quality	9550	HC-R(II)5aA	BHCKS439
6/26/2015	Revised	Quality	9550	HC-R(II)5aC	BHCKH178
6/26/2015	Revised	Quality	9550	HC-R(II)5aG	BHCKS441
6/26/2015	Revised	Quality	9550	HC-R(II)5aH	BHCKS442
6/26/2015	Revised	Quality	9550	HC-R(II)5aI	BHCKS443
6/26/2015	Revised	Quality	9550	HC-R(II)5aR	BHCKH281
6/26/2015	Revised	Quality	9550	HC-R(II)5aS	BHCKH282
6/26/2015	Revised	Quality	9550	HC-R(II)5bA	BHCKS445
6/26/2015	Revised	Quality	9550	HC-R(II)5bC	BHCKH179
6/26/2015	Revised	Quality	9550	HC-R(II)5bG	BHCKH180
6/26/2015	Revised	Quality	9550	HC-R(II)5bH	BHCKH181
6/26/2015	Revised	Quality	9550	HC-R(II)5bI	BHCKH182

6/26/2015	Revised	Quality	9550	HC-R(II)5bJ	BHCKS447
6/26/2015	Revised	Quality	9550	HC-R(II)5bR	BHCKH283
6/26/2015	Revised	Quality	9550	HC-R(II)5bS	BHCKH284
6/26/2015	Revised	Quality	9550	HC-R(II)5cA	BHCKS449
6/26/2015	Revised	Quality	9550	HC-R(II)5cC	BHCKS451
6/26/2015	Revised	Quality	9550	HC-R(II)5cG	BHCKS452
6/26/2015	Revised	Quality	9550	HC-R(II)5cH	BHCKS453
6/26/2015	Revised	Quality	9550	HC-R(II)5cI	BHCKS454
6/26/2015	Revised	Quality	9550	HC-R(II)5cJ	BHCKS455
6/26/2015	Revised	Quality	9550	HC-R(II)5cR	BHCKH285
6/26/2015	Revised	Quality	9550	HC-R(II)5cS	BHCKH286
6/26/2015	Revised	Quality	9550	HC-R(II)5dC	BHCKS459
6/26/2015	Revised	Quality	9550	HC-R(II)5dG	BHCKS460
6/26/2015	Revised	Quality	9550	HC-R(II)5dH	BHCKS461
6/26/2015	Revised	Quality	9550	HC-R(II)5dI	BHCKS462
6/26/2015	Revised	Quality	9550	HC-R(II)5dJ	BHCKS463
6/26/2015	Revised	Quality	9550	HC-R(II)5dR	BHCKH287
6/26/2015	Revised	Quality	9550	HC-R(II)5dS	BHCKH288
6/26/2015	Revised	Quality	9550	HC-R(II)7A	BHCKD976
6/26/2015	Revised	Quality	9550	HC-R(II)7C	BHCKD977
6/26/2015	Revised	Quality	9550	HC-R(II)7G	BHCKD978
6/26/2015	Revised	Quality	9550	HC-R(II)7H	BHCKD979
6/26/2015	Revised	Quality	9550	HC-R(II)7I	BHCKD980
6/26/2015	Revised	Quality	9550	HC-R(II)7J	BHCKS467
6/26/2015	Revised	Quality	9550	HC-R(II)7L	BHCKH186
6/26/2015	Revised	Quality	9550	HC-R(II)7M	BHCKH290
6/26/2015	Revised	Quality	9550	HC-R(II)7N	BHCKH187
6/26/2015	Revised	Quality	9550	HC-R(II)7R	BHCKH291
6/26/2015	Revised	Quality	9550	HC-R(II)7S	BHCKH292
6/26/2015	Revised	Quality	9550	HC-R(II)8C	BHCKD982
6/26/2015	Revised	Quality	9550	HC-R(II)8G	BHCKD983
6/26/2015	Revised	Quality	9550	HC-R(II)8H	BHCKD984
6/26/2015	Revised	Quality	9550	HC-R(II)8I	BHCKD985
6/26/2015	Revised	Quality	9550	HC-R(II)8J	BHCKH185
6/26/2015	Revised	Quality	9550	HC-R(II)8L	BHCKH188
6/26/2015	Revised	Quality	9550	HC-R(II)8M	BHCKS470
6/26/2015	Revised	Quality	9550	HC-R(II)8N	BHCKS471
6/26/2015	Revised	Quality	9550	HC-R(II)8R	BHCKH294
6/26/2015	Revised	Quality	9550	HC-R(II)8S	BHCKH295
6/26/2015	Revised	Quality	9550	HC-R(II)8aR	BHCKH296
6/26/2015	Revised	Quality	9550	HC-R(II)8aS	BHCKH297
6/26/2015	Revised	Quality	9550	HC-R(II)8bR	BHCKH298
6/26/2015	Revised	Quality	9550	HC-R(II)8bS	BHCKH299
6/26/2015	Revised	Quality	9550	HC-R(II)9aA	BHCKS475

6/26/2015	Revised	Quality	9550	HC-R(II)9aQ	BHCKS477
6/26/2015	Revised	Quality	9550	HC-R(II)9aT	BHCKS478
6/26/2015	Revised	Quality	9550	HC-R(II)9aU	BHCKS479
6/26/2015	Revised	Quality	9550	HC-R(II)9bA	BHCKS480
6/26/2015	Revised	Quality	9550	HC-R(II)9bQ	BHCKS482
6/26/2015	Revised	Quality	9550	HC-R(II)9bT	BHCKS483
6/26/2015	Revised	Quality	9550	HC-R(II)9bU	BHCKS484
6/26/2015	Revised	Quality	9550	HC-R(II)9cA	BHCKS485
6/26/2015	Revised	Quality	9550	HC-R(II)9cQ	BHCKS487
6/26/2015	Revised	Quality	9550	HC-R(II)9cT	BHCKS488
6/26/2015	Revised	Quality	9550	HC-R(II)9cU	BHCKS489
6/26/2015	Revised	Quality	9550	HC-R(II)9dA	BHCKS490
6/26/2015	Revised	Quality	9550	HC-R(II)9dQ	BHCKS492
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6/26/2015	Revised	Validity	5280	HC-R(I)35a	BHCA3792
6/26/2015	Revised	Validity	5300	HC-R(I)36	BHCK3368
6/26/2015	Revised	Validity	5320	HC-R(I)39	BHCAA224

Summary of Edit Changes –FR Y-9LP Checklists
Effective as-of-September 30, 2015

Date of Change	Type of Change	Type	Affected Edit Information Number	Affected Edit Information Target Item	Affected Edit Information MDRM	Comments
FR Y-9LP (most recent changes listed first by type of change, edit type, and edit number)						
9/1/2015	Added	Validity	0110	CFO	BHCPC490	
9/1/2015	Added	Validity	0111	DATESIGN	BHPXJ196	
9/1/2015	Added	Validity	0112	CONTACTN	BHPX8901	
9/1/2015	Added	Validity	0113	CONTACTP	BHPX8902	
9/1/2015	Added	Validity	0114	CONTACTF	BHPX9116	
9/1/2015	Added	Validity	0115	CONTACTE	BHPX4086	
9/1/2015	Revised	Quality	9240	PC-A3b1	BHCP0204	
9/1/2015	Revised	Quality	9240	PC-A3b2	BHCP0205	
6/26/2015	Added	Validity	0455	FN1	BHCP5485	
6/26/2015	Added	Validity	0460	FN1	TEXT5485	
6/26/2015	Added	Validity	0465	FN2	BHCP5486	
6/26/2015	Added	Validity	0470	FN2	TEXT5486	
6/26/2015	Added	Validity	0475	FN3	BHCP5487	
6/26/2015	Added	Validity	0480	FN3	TEXT5487	
6/26/2015	Added	Validity	0485	FN4	BHCP5488	
6/26/2015	Added	Validity	0490	FN4	TEXT5488	
6/26/2015	Added	Validity	0495	FN5	BHCP5489	
6/26/2015	Added	Validity	0499	FN5	TEXT5489	
6/26/2015	Ended	Quality	0917	PC-B16	BHCPC255	
6/26/2015	Ended	Quality	0990	CFO	BHCPC490	
6/26/2015	Ended	Quality	1000	FN1	BHCP5485	
6/26/2015	Ended	Quality	1001	FN1	TEXT5485	
6/26/2015	Ended	Quality	1002	FN2	BHCP5486	
6/26/2015	Ended	Quality	1003	FN2	TEXT5486	
6/26/2015	Ended	Quality	1004	FN3	BHCP5487	
6/26/2015	Ended	Quality	1005	FN3	TEXT5487	
6/26/2015	Ended	Quality	1006	FN4	BHCP5488	
6/26/2015	Ended	Quality	1007	FN4	TEXT5488	
6/26/2015	Ended	Quality	1008	FN5	BHCP5489	
6/26/2015	Ended	Quality	1009	FN5	TEXT5489	
6/26/2015	Revised	Quality	0665	PI-A(IV)3	BHCP6775	