Board of Governors of the Federal Reserve System

Supplemental Instructions   June 2009

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-9 series of reports. This process requires bank holding companies (BHCs) to perform published validity and quality checks on data (so-called edits) by the filing deadline. 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, FR Y-9LP, FR Y-9SP and FR Y-9ES. Additional information regarding this submission process may be found on the web site: *www.reportingandreserves.org* under the heading BHC Modernization project. For example, see this website for information on guidelines for resolving edits and a document addressing frequently asked questions (FAQ).

Other-Than-Temporary Impairment

When the fair value of an investment is less than its cost basis, the impairment is either temporary or other-than-temporary. To determine whether the impairment is other-than-temporary, a bank holding company must apply other pertinent guidance such as paragraph 16 of FASB Statement No. 115, *Accounting for Certain Investments in Debt and Equity Securities*; FASB Staff Position (FSP) FAS 115-1 and FAS 124-1, *The Meaning of Other-Than-Temporary Impairment and Its Application to Certain Investments*; FSP FAS 115-2 and FAS 124-2, *Recognition and Presentation of Other-Than-Temporary Impairments*; paragraph 6 of Accounting Principles Board Opinion No. 18, *The Equity Method of Accounting for Investments in Common Stock*; Emerging Issues Task Force (EITF) Issue No. 99-20, *Recognition of Interest Income and Impairment on Purchased Beneficial Interests and Beneficial Interests That Continue to Be Held by a Transferor in Securitized Financial Assets*; and FSP EITF 99-20-1, *Amendments to the Impairment Guidance of EITF Issue No. 99-20*.

On January 12, 2009, the FASB issued FSP EITF 99-20-1, *Amendments to the Impairment Guidance of EITF Issue No. 99-20*. This FSP amended EITF Issue No. 99-20 to align its impairment guidance with the guidance in paragraph 16 of FASB Statement No. 115 and related implementation guidance. The FSP is effective for "interim and annual reporting periods ending after December 15, 2008, and shall be applied prospectively. Retrospective application to a prior interim or annual reporting period is not permitted." All bank holding companies, both public *and* nonpublic, that hold beneficial interests that fall within the scope of EITF Issue No. 99-20 must adopt FSP EITF 99-20-1 for FR Y-9[1] reporting purposes in accordance with the FSP's effective date. Thus, both public and nonpublic bank holding companies should have applied this FSP beginning in their December 31, 2008, reports. Bank holding companies should not

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[1] Consolidated Financial Statements for Bank Holding Companies (FR Y-9C), Parent Company Only Financial Statements for Large Bank Holding Companies (FR Y-9LP), Parent Company Only Financial Statements for Small Bank Holding Companies (FR Y-9SP)

apply the guidance in this FSP to the September 30, 2008, or earlier reporting periods.

On April 9, 2009, the FASB issued FSP FAS 115-2 and FAS 124-2, *Recognition and Presentation of Other-Than-Temporary Impairments* (FSP FAS 115-2). This FSP amended the other-than-temporary impairment guidance in several standards (including FASB Statement No. 115, FSP FAS 115-1 and FAS 124-1, and EITF Issue No. 99-20) that applies to investments in debt securities FSP FAS 115-2 does not apply to investments in securities that meet the definition of an equity security in FASB Statement No. 115. Under FSP FAS 115-2, if a bank holding company intends to sell a debt security or it is more likely than not that it will be required to sell the debt security before recovery of its amortized cost basis, an other-than-temporary impairment has occurred and the entire difference between the security's amortized cost basis and its fair value at the balance sheet date must be recognized in earnings. In these cases, the fair value of the debt security would become its new amortized cost basis. The FSP also provides that if the present value of cash flows expected to be collected on a debt security is less than its amortized cost basis, a credit loss exists. In this situation, if a bank holding company does not intend to sell the security and it is not more likely than not that the bank holding company will be required to sell the debt security before recovery of its amortized cost basis less any current-period credit loss, an other than temporary impairment has occurred. The amount of the total other-than-temporary impairment related to the credit loss must be recognized in earnings, but the amount of the total impairment related to other factors must be recognized in other comprehensive income, net of applicable taxes.

FSP FAS 115-2 is effective for interim and annual reporting periods ending after June 15, 2009. Early adoption of this FSP is permitted for periods ending after March 15, 2009, provided FSP FAS 157-4, *Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly*, and, if applicable, FSP FAS 107-1 and APB 28-1, *Interim Disclosures about Fair Value of Financial Instruments*, are adopted at the same time. Bank holding companies are expected to adopt FSP FAS 115-2 for FR Y-9 reporting purposes in accordance with the FSP's effective date.

In addition, bank holding companies should review any debt securities held at the beginning of the interim period in which the FSP is adopted (e.g., as of April 1, 2009, if the FSP is adopted for the period ending June 30, 2009; as of January 1, 2009, if the FSP is adopted for the period ending March 31, 2009) for which other-than-temporary impairment losses have been previously recognized. If a bank holding company does not intend to sell such a debt security and it is not more likely than not that the bank holding company will be required to sell the debt security before recovery of its amortized cost basis, the bank holding company should recognize the cumulative effect of initially applying FSP FAS 115-2 as an adjustment to the interim period's opening balance of retained earnings, net of applicable taxes, with a corresponding adjustment to accumulated other comprehensive income. The cumulative effect on retained earnings must be calculated by comparing the present value of the cash flows expected to be collected on the debt security with the security's amortized cost basis as of the beginning of the interim period of adoption. This calculation should be made in accordance with the guidance in the FSP. In order to disclose the cumulative effect, if any, of initially applying FSP FAS 115-2 (regardless of whether the FSP is adopted in the first or second quarter of 2009), bank holding companies should report the amount of the net-of-tax adjustment to the opening balance of retained earnings

as of the beginning of the interim period of adoption in Schedule HI-A, item 2, "Restatements due to corrections of material accounting errors and changes in accounting principles," and in Notes to the Income Statement—Other, item 1, "Cumulative effect of the initial application of FSP FAS 115-2 on other-than-temporary impairment," and include an offsetting adjustment in Schedule HI-A, item 12, "Other comprehensive income."

For other-than-temporary impairment losses on held-to-maturity and available-for-sale debt securities that occur after the beginning of the interim period in which FSP FAS 115-2 is adopted, bank holding companies should report the amount of such losses that must be recognized in earnings in items 6.a and 6.b, of the FR Y-9C income statement (Schedule HI), respectively. Other-than-temporary impairment losses that are to be recognized in other comprehensive income, net of applicable taxes, should be reported in item 12 of Schedule HI-A, Changes in Bank Equity Capital, and included in item 26.b, "Accumulated other comprehensive income," on the FR Y-9C balance sheet (Schedule HC). For a held-to-maturity debt security on which the bank holding company has recognized an other-than-temporary impairment loss related to factors other than credit loss in other comprehensive income, the bank holding company should report the carrying value of the debt security, as defined in FSP FAS 115-2, in item 2.a of Schedule HC and in column A of Schedule HC-B, Securities. Under the FSP, this carrying value should be the fair value of the debt security as of the date of the most recently recognized other-than-temporary impairment loss adjusted for subsequent accretion of the impairment loss related to factors other than credit loss. In addition, for regulatory capital purposes, any other-than-temporary impairment losses on both held-to-maturity and available-for-sale debt securities related to factors other than credit loss that are reported, net of applicable taxes, in Schedule HC, item 26.b, "Accumulated other comprehensive income," should be included in Schedule HC-R, item 2, together with the net unrealized gains (losses) on available-for-sale securities that are reported in item 2. Furthermore, when risk-weighting a held-to-maturity debt security for which an other-than-temporary impairment loss related to factors other than credit loss was previously recognized in other comprehensive income, include the carrying value of the debt security, as described above, in column A of Schedule HC-R, item 35. Then include the pre-tax amount of this impairment loss that has not yet been accreted from accumulated other comprehensive income to the carrying value of the security as a negative number in column B of Schedule HC-R, item 35, and include the amortized cost of the security, as defined in FSP FAS 115-2, in the appropriate risk-weight category column of item 35 (provided the security is not a purchased subordinated security that is not eligible for the ratings-based approach). Under the FSP, this amortized cost is the security's previous amortized cost as of the date of the most recently recognized other-than-temporary impairment loss less the amount of impairment loss recognized in earnings adjusted for subsequent accretion of interest income and payments received on the security.

Treasury Department's Capital Purchase Program

On October 14, 2008, the U.S. Treasury Department announced a Capital Purchase Program (CPP) under the Troubled Asset Relief Program mandated by the Emergency Economic Stabilization Act of 2008 (http://www.treas.gov/press/releases/hp1207.htm).   The CPP is designed to encourage U.S. financial institutions to build capital to buttress the financial strength of the banking system, increase the flow of financing to U.S. businesses and consumers and

support the U.S. economy. Under this program, the Treasury will purchase up to $250 billion of securities issued by qualifying financial institutions.

For bank holding companies (other than those that are Subchapter S) that are approved for participation in the CPP, the Treasury Department will purchase senior perpetual preferred stock and warrants to purchase common stock or senior perpetual preferred stock, depending on whether the bank holding company's common stock is "publicly traded." For such bank holding companies that are not publicly traded, the Treasury Department intends to immediately exercise the warrants for senior perpetual preferred stock ("warrant preferred stock"). The senior perpetual preferred stock issued to the Treasury Department, including warrant preferred stock, should be reported on FR Y-9C Schedule HC-M, item 24.a, "Issuances associated with the U.S. Department of Treasury Capital Purchase Program: Senior perpetual preferred stock or similar items," [for the FR Y-9SP, Schedule SC-M, item 23.a] and included in balance sheet (Schedule HC) item 23, "Perpetual preferred stock and related surplus." [For the FR Y-9LP, Schedule PC, item 20.a; for the FR Y-9SP, Schedule SC, item 16.a] Senior perpetual preferred stock issued by bank holding companies to the Treasury Department is cumulative but for regulatory capital purposes is treated and reported the same as noncumulative perpetual preferred stock as an unrestricted core capital element included in Tier 1 capital. It will be included in the amount reported for "Total equity capital" in item 1 of Schedule HC-R, Regulatory Capital, and included in Schedule HC-R, memoranda item 3.a, "Noncumulative perpetual preferred stock."

Warrants issued by a publicly traded bank holding company should be included in equity capital on the balance sheet provided the bank holding company has sufficient authorized but unissued shares of the common stock to allow exercise of the warrants and any other necessary shareholder approvals have been obtained. If the bank holding company does not have required shareholder approval, including shareholder approval for sufficient authorized but unissued shares of the common stock subject to the warrants that may be required for settlement, the warrants may be included in equity capital on the balance sheet provided that the bank holding company takes the necessary action to secure sufficient approvals prior to the end of the fiscal quarter in which the warrants are issued. The amount assigned to warrants classified as equity capital should be reported in Schedule HC-M, item 24.b, "Issuances associated with the U.S. Department of Treasury Capital Purchase Program: Warrants to purchase common stock or similar items," [for the FR Y-9SP, Schedule SC-M, item 23.b] and included in Schedule HC, item 25, "Surplus." [For the FR Y-9LP, Schedule PC, item 20.c; for the FR Y-9SP, Schedule SC, item 16.b, "Common stock (including related surplus)"] Warrants that are not eligible to be classified as equity capital should also be reported in Schedule HC-M, item 24.b [for the FR Y-9SP, Schedule SC-M, item 23.b) and included in balance sheet item 20, "Other liabilities." [For the FR Y-9LP, Schedule PC, item 17; for the FR Y-9SP, Schedule SC, item 13]

Proceeds from a bank holding company's issuance to the Treasury Department of noncumulative perpetual preferred stock during the calendar year-to-date reporting period should be included in Schedule HI-A, item 5.a, "Sale of perpetual preferred stock, gross." Proceeds from warrants eligible to be classified as equity capital during the calendar year-to-date reporting period should be included in Schedule HI-A, item 6.a, "Sale of common stock, gross."

For bank holding companies that have elected to be taxed under Subchapter S or are organized in

mutual form, the full amount of all subordinated debt securities issued to the Treasury Department under the CPP should be reported in Schedule HC, item 19.a, "Subordinated notes and debentures." For regulatory capital purposes, report in Schedule HC-R, item 6.b, "Qualifying restricted core capital elements (other than cumulative perpetual preferred stock)," the portion of such subordinated debt securities that qualify for inclusion in Tier 1 capital based on the risk-based capital guidelines.

Business Combinations and Noncontrolling (Minority) Interests

In December 2007, the FASB issued Statement No. 141 (Revised), *Business Combinations* (FAS 141(R)), and Statement No. 160, *Noncontrolling Interests in Consolidated Financial Statements* (FAS 160). Under FAS 141(R), all business combinations are to be accounted for by applying the acquisition method. FAS 160 defines a noncontrolling interest, also called a minority interest, as the portion of equity in a bank holding company's subsidiary not attributable, directly or indirectly, to the parent bank holding company. FAS 160 requires a bank holding company to clearly present in its consolidated financial statements the equity ownership interest in and the financial statement results of its subsidiaries that are attributable to the noncontrolling ownership interests in these subsidiaries.

FAS 141(R) applies prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2008. Similarly, FAS 160 is effective for fiscal years beginning on or after December 15, 2008. Thus, for bank holding companies with calendar year fiscal years, these two accounting standards will take effect in 2009. Bank holding companies must apply these standards for FR Y-9C reporting purposes in accordance with their effective dates. The Glossary entry for "Business Combinations" in the FR Y-9C instruction book will be revised to incorporate the provisions of FAS 141(R) in September 2009.

Trust Preferred Securities and Limits on Restricted Core Capital Elements

On March 10, 2005, the Federal Reserve announced the amendment of its risk-based capital standards for bank holding companies to allow the continued inclusion of outstanding and prospective issuances of trust preferred securities in the tier 1 capital of bank holding companies, subject to stricter quantitative limits and qualitative standards. The Federal Reserve also revised the quantitative limits applied to the aggregate amount of qualifying cumulative perpetual preferred stock, qualifying trust preferred securities, and Class B and Class C minority interest[2] (collectively, restricted core capital elements) included in the tier 1 capital of bank holding companies. These new quantitative limits were scheduled to become effective on March 31, 2009. However, on March 23, 2009, the Federal Reserve adopted a rule extending the compliance date for the tighter limits to March 31, 2011 in light of the current stressful financial

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[2] Class B minority interest in consolidated subsidiaries is defined as qualifying cumulative perpetual preferred stock directly issued by a consolidated U.S. depository institution or foreign bank subsidiary. Class C minority interest in consolidated subsidiaries is defined as qualifying common stockholders' equity or perpetual preferred stock issued by a consolidated subsidiary that is neither a U.S. depository institution nor a foreign bank.

conditions and the severely constrained ability of bank holding companies to raise additional capital in the markets. Nevertheless, it is also prudential and appropriate to recognize the large percentage of bank holding companies currently in compliance with the tighter limits on capital components adopted by the 2005 Board rule and to encourage such bank holding companies to continue to comply with the tighter limits and for other bank holding companies to come into compliance as quickly as feasible in the current financial environment.

Accordingly, and consistent with the new and revised items implemented on FR Y-9C Schedule HC-R for the first quarter of 2009, the instructions for these new and revised items require reporting in accordance with the revised limits to become effective on March 31, 2011, but only requires the exclusion of amounts from Tier 1 or Tier 2 capital that are subject to such exclusion under the quantitative limits under the Board's risk-based capital rule applicable until March 31, 2011. A bank holding company's amount of restricted core capital elements that are includable in Tier 1 capital under the limits applicable until March 31, 2011, but that would be excluded from Tier 1 capital and included in Tier 2 capital under the limits applicable on March 31, 2011, are reported on Schedule HC-R, line item 10, "Other additions to (deductions from) Tier 1 capital." Refer to the section "Reporting of Qualifying Restricted Core Capital Elements in Tier 1 Capital" beginning on page HC-R-3 of the FR Y-9C reporting instructions, which has been revised for the June 2009 instruction update, for further information.

Treatment of Purchased Subordinated Securities That Are Direct Credit Substitutes Not Eligible for the Ratings-Based Approach

Additional guidance on this topic has been included in the FR Y-9C reporting instructions in June 2009. Bank holding companies should refer to the guidance presented in Schedule HC-R beginning on page HC-R-21.

Measurement of Fair Values in Stressed Market Conditions

The valuation of various assets and liabilities on the balance sheet – including trading assets and liabilities, available-for-sale securities, loans held for sale, assets and liabilities accounted for under the fair value option (which is discussed in the following section), and foreclosed assets – involves the use of fair values. During periods of market stress, the fair values of some financial instruments and nonfinancial assets may decline.

Institutions are reminded that the objective of a fair value measurement is to determine the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the balance sheet date under current market conditions. An orderly transaction is a transaction that assumes exposure to the market for a period prior to the measurement date to allow for marketing activities that are usual and customary for transactions involving such assets or liabilities; it is not a forced transaction (e.g., a forced liquidation or distress sale). This fair value objective is generally applicable to all fair value measurements, whether or not a bank holding company has early adopted FASB Statement No. 157, *Fair Value Measurements* (FAS 157), which is discussed in the following section.

On September 30, 2008, the SEC's Office of the Chief Accountant and the FASB staff jointly

issued clarifications that address several fair value measurement questions that have arisen in the current market environment (http://www.fasb.org/news/2008-FairValue.pdf). These clarifications are based on the fair value measurement guidance in FAS 157.   Bank holding companies should consider these clarifications when measuring fair value for FR Y-9 reporting purposes.

On April 9, 2009, the FASB issued FASB Staff Position No. FAS 157-4, *Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly* (FSP FAS 157-4) . This FSP provides additional guidance on determining fair value in accordance with FAS 157 when the volume and level of activity have significantly decreased when compared with normal market activity for an asset or liability (or similar assets or liabilities). According to FSP FAS 157-4, a significant decrease in the volume and level of activity for the asset or liability is an indication that transactions or quoted prices may not be determinative of fair value because in such market conditions there may be increased instances of transactions that are not orderly. In those circumstances, further analysis of transactions or quoted prices is needed, and a significant adjustment to the transactions or quoted prices may be necessary to estimate fair value in accordance with Statement 157.

FSP FAS 157-4 is effective for interim and annual reporting periods ending after June 15, 2009, and shall be applied prospectively. Early adoption of this FSP is permitted for periods ending after March 15, 2009, provided FSP FAS 115-2, *Recognition and Presentation of Other-Than-Temporary Impairments*, which is discussed in an earlier section of these Supplemental Instructions, and, if applicable, FSP FAS 107-1 and APB 28-1, *Interim Disclosures about Fair Value of Financial Instruments*, are adopted at the same time. Bank holding companies are expected to adopt FSP FAS 157-4 for FR Y-9 reporting purposes in accordance with the FSP's effective date.

Fair Value Measurement and Fair Value Option

FASB Statement No. 157, *Fair Value Measurements* (FAS 157), issued in September 2006, defines fair value, establishes a framework for measuring the fair value of assets and liabilities based on a three-level hierarchy, and expands disclosures about fair value measurements. The FASB's three-level fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Level 1 inputs are quoted prices in active markets for identical assets or liabilities that the reporting bank holding company has the ability to access at the measurement date (e.g., the FR Y-9C reporting date). Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for the asset or liability.

According to FAS 157, observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity. In contrast, unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the

circumstances.

FAS 157 is effective for fiscal years beginning after November 15, 2007, and, with certain exceptions, is to be applied prospectively. However, on February 12, 2008, the FASB issued FASB Staff Position No. FAS 157-2, which delays the effective date of FAS 157 to fiscal years beginning after November, 15, 2008, and interim periods within those fiscal years for all nonfinancial assets and nonfinancial liabilities, except for those items that are recognized or disclosed at fair value on a recurring basis, i.e., at least annually, in the financial statements. However, this delay does not apply to entities that have issued interim or annual financial statements or FR Y-9C reports that include the application of the measurement and disclosure provisions of FAS 157. Bank holding companies must adopt FAS 157 for FR Y-9C reporting purposes in accordance with the standard's effective date, including the delayed effective date for eligible nonfinancial assets and nonfinancial liabilities. Thus, a bank holding company with a calendar year fiscal year should have adopted FAS 157 as of January 1, 2008, and as of January 1, 2009, for eligible nonfinancial assets and nonfinancial liabilities subject to the delay mentioned above.

FASB Statement No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities* (FAS 159), issued in February 2007, allows bank holding companies to report certain financial assets and liabilities at fair value with the changes in fair value included in earnings. In general, a bank holding company may elect the fair value option for an eligible financial asset or liability when it first recognizes the instrument on its balance sheet or enters into an eligible firm commitment. A bank holding company's decision to elect the fair value option for an eligible item is irrevocable. Because FAS 159 creates a fair value option, a bank holding company is not required to adopt FAS 159 for FR Y-9 reporting purposes. A bank holding company that elects the fair value option is expected to apply sound risk management and control practices to the assets and liabilities that will be accounted for at fair value under the option. The bank holding company is also expected to meet the principles and objectives of FAS 159 when applying the fair value option.

The Federal Reserve continues to consider the regulatory capital implications of the use of a fair value option, including the fair value option in FASB Statement No. 155 on certain hybrid financial instruments (FAS 155) and FASB Statement No. 156 on servicing assets and liabilities (FAS 156). Except as discussed below, changes in the fair value of assets and liabilities to which a fair value option is applied that are recognized in earnings should be reflected in Tier 1 capital, pending further guidance from the Federal Reserve. For a liability to which a fair value option is applied, bank holding companies should consider the effect of a change in their own creditworthiness on the fair value of the liability. The Federal Reserve has determined that bank holding companies should exclude from Tier 1 capital the cumulative change in the fair value of liabilities accounted for under a fair value option that is included in retained earnings (Schedule HC, item 26.a) and is attributable to changes in the bank holding company's own creditworthiness. For regulatory capital purposes, this excluded portion of the change in fair value is, in essence, an adjustment to the bank holding company's reported retained earnings and should be reported in Schedule HC-R, item 7.b, so that it is taken into account in determining the Tier 1 capital subtotal (reported in Schedule HC-R, item 8) that is used to determine the regulatory capital limits on such items as servicing assets, deferred tax assets, and credit-

enhancing interest-only strips.

FASB Interpretation No. 48 on Uncertain Tax Positions

FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes* (FIN 48), was issued in June 2006 as an interpretation of FASB Statement No. 109, *Accounting for Income Taxes.* Under FIN 48, the term "tax position" refers to "a position in a previously filed tax return or a position expected to be taken in a future tax return that is reflected in measuring current or deferred income tax assets and liabilities." FIN 48 further states that a "tax position can result in a permanent reduction of income taxes payable, a deferral of income taxes otherwise currently payable to future years, or a change in the expected realizability of deferred tax assets."

According to FIN 48, a bank holding company should initially recognize the effects of a tax position in its financial statements when, based on the technical merits, it is more likely than not (i.e., a likelihood of more than 50 percent) that the position will be sustained upon examination by the taxing authority, including the resolution of any related appeals or litigation. The more-likely-than-not evaluation must consider the facts, circumstances, and information available at the report date. When a tax position meets the more-likely-than-not recognition threshold, it should initially and subsequently be measured as the largest amount of tax benefit greater than 50 percent likely of being realized upon ultimate settlement with a taxing authority that has full knowledge of all relevant information. FIN 48 also provides guidance on subsequent recognition, derecognition, and measurement of tax positions, including the effect of changes in judgment, and on the recognition of interest and penalties. The June 2007 FR Y-9C reporting instructions were updated to include a revised Glossary entry for "Income Taxes" that includes guidance on FIN 48.

Bank holding companies must adopt FIN 48 for FR Y-9 reporting purposes in accordance with the interpretation's effective date. As originally issued, FIN 48 was effective for fiscal years beginning after December 15, 2006. However, for eligible nonpublic enterprises the FASB Board has decided to defer the effective date of FIN 48 to the annual financial statements for fiscal years beginning after December 15, 2008. A nonpublic enterprise is eligible for this deferral provided it (a) has not issued a full set of annual financial statements incorporating the recognition, measurement, and disclosure requirements of FIN 48 and (b) is not a subsidiary of a public enterprise. A nonpublic enterprise that meets these conditions is eligible for the deferral even if it issued interim or quarterly financial information in 2007 that reflected the adoption of FIN 48.

Thus, eligible nonpublic bank holding companies must adopt FIN 48 for FR Y-9 reporting purposes for annual periods beginning after December 15, 2008, based on their respective fiscal years. For example, an eligible nonpublic bank holding company with a calendar year fiscal year must adopt FIN 48 as of January 1, 2009, but is not required to reflect the effect of its adoption of FIN 48 for FR Y-9 reporting purposes until it prepares its FR Y-9 for the December 31, 2009, report date. An eligible nonpublic bank holding company that applied the recognition and measurement provisions of FIN 48 in its FR Y-9 reports for 2007 report dates can either: (a) choose not to adopt the effective date deferral and continue to apply FIN 48 in its FR Y-9 reports going forward; or (b) choose to adopt the effective date deferral and its December 2007 FR Y-9

report should have been prepared without reflecting the application of FIN 48. As noted above, a nonpublic bank holding company that is a subsidiary of a public company does not meet the eligibility conditions for the deferral of the effective date of FIN 48 and at present should be preparing its FR Y-9 reports in accordance with FIN 48.

FASB Statement No. 158 on Defined Benefit Postretirement Plans

FASB Statement No. 158, *Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans* (FAS 158), issued in September 2006, requires a bank holding company that sponsors a single-employer defined benefit postretirement plan, such as a pension plan or health care plan, to recognize the funded status of each such plan on its balance sheet. An overfunded plan is recognized as an asset while an underfunded plan is recognized as a liability. As of the end of the fiscal year when a bank holding company initially applies FAS 158, the postretirement plan amounts recognized on the bank holding company's balance sheet before applying FAS 158 must be adjusted to recognize gains or losses, prior service costs or credits, and transition assets or obligations that have not yet been included in the net periodic benefit cost of its plans. These adjustment amounts are recognized directly in equity capital as components of the ending balance of accumulated other comprehensive income (AOCI), net of tax. Thereafter, a bank holding company must recognize certain gains and losses and prior service costs or credits that arise during each reporting period, net of tax, as a component of other comprehensive income (OCI) and, hence, AOCI. Postretirement plan amounts carried in AOCI are adjusted as they are subsequently recognized in earnings as components of the plans' net periodic benefit cost. For further information on accounting for defined benefit postretirement plans, bank holding companies should refer to FAS 158; FASB Statement No. 87, *Employers' Accounting for Pensions* (FAS 87); and FASB Statement No. 106, *Employers' Accounting for Postretirement Benefits Other Than Pensions* (FAS 106).

Currently, FAS 87 and FAS 106 permit bank holding companies that sponsor single-employer defined benefit postretirement plans to choose to measure plan assets and obligations either as of the end of the fiscal year or as of a date not more than three months before the end of the fiscal year. FAS 158 eliminates this choice by generally requiring that, for fiscal years ending after December 15, 2008, plan assets and obligations must be measured as of the end of the fiscal year.

Bank holding companies that sponsor single-employer defined benefit postretirement plans must adopt FAS 158 for FR Y-9C reporting purposes in accordance with the standard's effective date and transition provisions with respect to both funded status and measurement date.   In the fiscal year that the measurement date provisions of FAS 158 are initially applied, bank holding companies should report the adjustment of the opening balance of retained earnings and any adjustment of the opening balance of AOCI in Schedule HI-A, item 2, "Restatements due to corrections of material accounting errors and changes in accounting principles," and should consider disclosing this total amount in Notes to the Income Statement—Other.

In addition, according to an interim decision announced by the banking agencies on December 14, 2006, bank holding companies should reverse the effects on AOCI of FAS 158 for regulatory capital purposes, including for purposes of reporting and measuring the numerators and

denominators for the leverage and risk-based capital ratios. The intent of the reversal is to neutralize the effect on AOCI of the application of FAS 158 on regulatory capital. Bank holding companies should exclude from regulatory capital any amounts recorded in AOCI resulting from the initial and subsequent application of both the funded status and measurement date provisions of FAS 158. For FR Y-9C reporting purposes, these excluded amounts should be reported in item 4 of Schedule HC-R, Regulatory Capital, together with the accumulated net gains (losses) on cash flow hedges. If the sum of the amounts included in AOCI (Schedule HC, item 26.b) for defined benefit postretirement plans under FAS 158 and for cash flow hedges represents a net gain (i.e., a net increase) in reported equity capital, this sum should be reported as a positive value in item 4 of Schedule HC-R. If the sum represents a net loss (i.e., a decrease) in reported equity capital, it should be reported as a negative number in item 4 of Schedule HC-R.

For purposes of reporting and measuring the denominators for the risk-based and leverage ratios, bank holding companies should also adjust their assets for any amounts recorded in AOCI affecting assets resulting from the initial and subsequent application of the funded status and measurement date provisions of FAS 158. Specifically, assets recognized or derecognized as an adjustment to AOCI as part of the incremental effect of applying FAS 158 should be reported as an adjustment to assets in item 42 of Schedule HC-R, column B, and should also be reported in item 26 of Schedule HC-R. For example, derecognition of an asset recorded as an offset to AOCI as part of the initial incremental effect of applying FAS 158 should be recorded as a negative amount in item 42, column B, of Schedule HC-R and as a positive amount in item 42, column F. This amount should also be added back to average total assets for leverage capital purposes by reporting it as a negative number in item 26 of Schedule HC-R. As another example, the portion of a benefit plan surplus asset that is included in Schedule HC, item 26.b as an increase to AOCI and is included in item 42, column A, of Schedule HC-R should be excluded from risk-weighted assets by reporting the amount as a positive number in item 42, column B. This amount should also be deducted from average total assets for leverage capital purposes by reporting the amount as a positive number in item 26 of Schedule HC-R. In addition, the adjustments for purposes of calculating risk-based capital and the leverage ratio described above should be adjusted for subsequent amortization of such amounts from AOCI into earnings.

FASB Statement No. 123 (Revised 2004) and Share-Based Payments

Bank 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 Web site (www.federalreserve.gov/boarddocs/reportforms/supplemental/SI_FRY9_200612.pdf).

Tobacco Transition Payment Program

Bank 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 Web site (www.federalreserve.gov/boarddocs/reportforms/supplemental/SI.FRY9.200606.pdf).

FASB Interpretation No. 46 (Revised), *Consolidation of Variable Interest Entities*

Bank 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 Web site (www.federalreserve.gov/boarddocs/reportforms/supplemental.cfm?WhichFormID=FR_Y-9C).

Commitments to Originate and Sell Mortgage Loans

Bank 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 Web site (www.federalreserve.gov/boarddocs/reportforms/supplemental.cfm?WhichFormID=FR_Y-9C).

Listing of Revisions

Revisions to the FR Y-9C for June 2009:

Report Form and Corresponding Instructions

(1)   *Cover page*. Updated the reporting date to June 30, 2009.

(2)   *Notes to the Income Statement—Other, item 1*. Added preprinted caption for "Cumulative effect of the initial application of FSP FAS 115-2 on other-than-temporary impairment."

(3)   *Schedule HC, item 9*. Added item for direct and indirect investments in real estate ventures.

(4)   *Schedule HC-B, items 4.a, 4.b, 4.b.(3)*. Modified items by inserting the term "residential."

(5)   *Schedule HC-B, items 4.c.(1), 4.c.(2)*. Added items for "Commercial pass-through securities" and "Other commercial MBS."

(6)   *Schedule HC-B, items 5.a, 5.b.(1), 5.b.(2), 5.b.(3)*. Renumbered item 5 as item 5.a; added item for structured financial products with breakouts for (1) cash, (2) synthetic, and (3) hybrid.

(7)   *Schedule HC-B, Memoranda items 6.a, 6.b, 6.c, 6.d, 6.e, 6.f, 6.g*. Added item for structured financial products by underlying collateral or reference asset with breakouts for (a) trust preferred securities issued by financial institutions, (b) trust preferred securities issued by real estate investment trusts, (c) corporate and similar loans, (d) 1-4 family residential MBS issued or guaranteed by U.S. government-sponsored enterprises (GSEs), (e) 1-4 family residential MBS not issued or guaranteed by GSEs, (f) diversified (mixed) pools of structured financial products, and (g) other collateral or reference assets.

(8)   *Schedule HC-C, memoranda item 14*. Added item for pledged loans and leases.

(9)   *Schedule HC-D, items 4.a, 4.b, 4.c*. Modified items by inserting the term "residential."

(10)   *Schedule HC-D, items 4.d*. Added item for "Commercial MBS."

(11)   *Schedule HC-D, items 5.a.(1), 5.a.(2), 5.a.(3), 5.b*. Added item for structured financial products with breakouts for (1) cash, (2) synthetic, and (3) hybrid, and added item for all other debt securities.

(12)   *Schedule HC-D, Memoranda items 3.a, 3.b, 3.c, 3.d, 3.e, 3.f, 3.g*. Added item for structured financial products by underlying collateral or reference asset with breakouts for (a) trust preferred securities issued by financial institutions, (b) trust preferred securities issued by real estate investment trusts, (c) corporate and similar loans, (d) 1-4 family residential MBS issued or guaranteed by U.S. government-sponsored enterprises (GSEs), (e) 1-4 family residential MBS not issued or guaranteed by GSEs, (f) diversified (mixed) pools of structured financial products, and (g) other collateral or reference assets.

(13)   *Schedule HC-D, memoranda items 4.a, 4.b*. Added items for (a) pledged securities and (b) pledged loans.

(14) *Schedule HC-L, items 7.c.(1)(a), 7.c.(1)(b),7.c.(2)(a), 7.c.(2)(b), 7.c.(2)(c).* Added item for notional amounts of positions covered under the Market Risk rule with breakouts for (a) sold protection, and (b) purchased protection; and added item for notional amounts of all other positions with breakouts for (a) sold protection, (b) purchased protection that is recognized as a guarantee that is recognized as a guarantee for regulatory capital purposes, and (c) purchased protection that is not recognized as a guarantee for regulatory capital purposes.

(15) *Schedule HC-L, items 7.d.(1)(a), 7.d.(1)(b),7.d.(2)(a), 7.d.(2)(b).* Added item for notional amounts by remaining maturity (one year or less; over one year through five years; over five years) of sold credit protection with breakouts for (a) investment grade, and (b) subinvestment grade; and added item for notional amounts by remaining maturity (one year or less; over one year through five years; over five years) of purchased credit protection with breakouts for (a) investment grade, and (b) subinvestment grade.

(16) *Schedule HC-L, items 15.a, 15.b.(1), 15.b.(2), 15.b.(3), 15.b.(4), 15.b.(5), 15.b.(6), 15.b.(7), 15.b.(8).* Added items for over-the-counter derivatives, with column headings for (A) banks and securities firms, (B) monocline financial guarantors, (C) hedge funds, (D) sovereign governments, and (E) corporations and all other counterparties: for (a) net current credit exposure; and for (b) fair value of collateral, with breakouts for (1) cash— U.S. dollar, (2) cash—other currencies, (3) U.S. Treasury securities, (4) U.S. government agency and U.S. government-sponsored agency debt securities, (5) corporate bonds, (6) equity securities, (7) all other collateral, and (8) total fair value of collateral.

(17) *Schedule HC-M, item 6.* Deleted item.

(18) *Schedule HC-M, item 13.a.* Changed caption from "Real estate acquired in satisfaction of debts previously contracted" to "Other real estate owned," and renumbered as item 13.

(19) *Schedule HC-M, items 13.b, 13.c.* Deleted items.

(20) *Schedule HC-N, memoranda item 6.* Changed caption from "Interest rate, foreign exchange rate, and other commodity and equity contracts: Fair value of amounts carried as assets" to "Derivative contracts: Fair value of amounts carried as assets."

(21) *Schedule HC-Q, (old) item 1.* Deleted item.

(22) *Schedule HC-Q, (new) item 1.* Added item for available-for-sale securities.

(23) *Schedule HC-Q, (old) item 2.* Renumbered as item 5, and added breakout for (a) derivative assets, and (b) other trading assets.

(24) *Schedule HC-Q, (old) item 2.a.* Renumbered as item 5.b.(1).

(25) *Schedule HC-Q, (new) item 2.* Added item for federal funds sold and securities purchased under agreements to resell.

(26) *Schedule HC-Q, (new) item 3.* Added item for loans and leases held for sale.

(27) *Schedule HC-Q, (new) item 4.* Added item for loans and leases held for investment.

(28) *Schedule HC-Q, (old) item 3.* Renumbered as item 6, and changed caption from "All other financial assets and servicing assets" to "All other assets."

(29) *Schedule HC-Q, (new) item 7.* Added item for total assets measured at fair value on a recurring basis.

(30) *Schedule HC-Q, (old) item 4.* Renumbered as item 8.

(31) *Schedule HC-Q, (new) item 9.* Added item for federal funds purchased and securities sold under agreements to repurchase.

(32) *Schedule HC-Q, (old) item 5.* Renumbered as item 10, and added breakout for (a) derivative liabilities, and (b) other trading liabilities.

(33)   *Schedule HC-Q, (new) item 11.* Added item for other borrowed money.
(34)   *Schedule HC-Q, (new) item 12.* Added item for subordinated notes and debentures.
(35)   *Schedule HC-Q, (old) item 6.* Renumbered as item 13, and changed caption from "All other financial liabilities and servicing liabilities" to "All other liabilities."
(36)   *Schedule HC-Q, (new) item 14.* Added item for total liabilities measured at fair value on a recurring basis.
(37)   *Schedule HC-Q, (new) memoranda item 1.* Added item for itemizing all other assets greater than $25,000 and exceed 25% of item 6, with preprinted captions for (a) mortgage servicing assets, and (b) nontrading derivative assets.
(38)   *Schedule HC-Q, (new) memoranda item 2.* Added item for itemizing all other liabilities greater than $25,000 and exceed 25% of item 13, with preprinted captions for (a) loan commitments not accounted for as derivatives, and (b) nontrading derivative liabilities.
(39)   *Schedule HC-R, item 53.* Renumbered as item 53.a.
(40)   *Schedule HC-R, item 53.b.* Added item for unused commitments with an original maturity of one year or less to asset-backed commercial paper conduits.
(41)   *Schedule HC-R, memoranda item 2.g.* Changed caption from "Credit derivative contracts" to "Credit derivative contracts: Purchased credit protection that (a) is a covered position under the market risk rule or (b) is not a covered position under the market risk rule and is not recognized as a guarantee for risk-based capital purposes."
(42)   *Notes to the Balance Sheet—Other, item 1.* Added preprinted caption for "Amount of excess restricted core capital elements included in Schedule HC-R, item 10."

Instructions Only

(1)   *General Instructions: Reporting Criteria.* Clarified reporting criteria for tiered bank holding companies.
(2)   *General Instructions: Rules of Consolidation.* Clarified reporting of noncontrolling (minority) interests.
(3)   *General Instructions: Exclusions from coverage of the consolidated report.* Removed one outdated exclusion no longer applicable under GAAP, and clarified a second exclusion.
(4)   *General Instructions: Negative Entries.* Added one item (10) to the list of permissible negative entries.
(5)   *Schedule HI, item 1.c.* Clarified reporting of balances due from Federal Reserve Banks.
(6)   *Schedule HC-B, General Instructions.* Provided some additional clarification.
(7)   *Schedule HC-C.* Throughout HC-C instructions, clarified phrase "secured by real estate" as "that meet the definition of a "loan secured by real estate.""
(8)   *Schedule HC-D, memoranda item 9.* Removed extraneous instruction that should have been deleted with the March 2009 revised instructions.
(9)   *Schedule HC-Q, General Instructions.* Revised instructions to indicate that <u>all</u> bank holding companies must complete this schedule.
(10) *Schedule HC-R, item 2.* Clarified instruction to include other-than-temporary impairment losses on both held-to-maturity securities and available-for-sale securities related to factors other than credit loss (reported in Schedule HC, item 26.b).
(11) *Schedule HC-R.* Clarified and corrected errors to the section "Reporting of Qualifying Restricted Core Capital Elements in Tier 1 Capital."

(12)   *Schedule HC-R, items 6.a, 6.b.* Clarified definition of noncontrolling (minority) interest.
(13)   *Schedule HC-R, item 7.a.* Conformed wording of instruction to be consistent with comparable bank Call Report instruction.
(14)   *Schedule HC-R.* Reorganized instructions under "Risk-Weighted Assets."
(15)   *Schedule HC-R.* Added section entitled "Treatment of Purchased Subordinated Securities That Are Direct Credit Substitutes Not Eligible for the Ratings-Based Approach."
(16)   *Schedule HC-R, items 35, 36, 41.* Updated cross-references.
(17)   *Schedule HC-R, memoranda items 8.a, 8.b.* Clarified definition of noncontrolling (minority) interest.
(18)   *Schedule HC-R, memoranda item 10.* Made one clarification to the instruction and one correction to the ratio calculation.
(19)   *Glossary, entry for Bank-Owned Life Insurance.* Incorporated updated guidance from the March 2009 Supplemental Instructions.
(20)   *Glossary, entry for Loans Secured by Real Estate.* Conformed wording of entry to be consistent with comparable glossary entry in the bank Call Report instructions.
(21)   *Glossary, entry for Troubled Debt Restructuring.* Incorporated updated guidance from the March 2009 Supplemental Instructions.

Revisions to the FR Y-9SP for June 2009
Report Form

(1) *Cover Page.* Updated the reporting date to June 30, 2009.
(2) *Schedule SC-M, items 23.a, 23.b.* Added items for issuances associated with the U.S. Department of Treasury Capital Purchase Program, with breakouts for (a) senior perpetual preferred stock or similar items, and (b) warrants to purchase common stock or similar items.

Revisions to the FR Y-11/S for June 2009
Report Form

(1) *Cover Page.* Updated the reporting date to June 30, 2009.

Instructions Only

(1) *General Instructions. Applicability of Generally Accepted Accounting Principles.* Added guidance for reporting ownership interest in the subsidiary.
(2) *Schedule IS, item 7.a.* Eliminated from this item the reporting of minority interest in the net income or loss of the subsidiary.
(3) *Schedule BS, item 14.* Eliminated from this item the reporting of minority interest in the subsidiary.

SUMMARY OF EDIT CHANGES EFFECTIVE
FOR June 30, 2009, FR Y-9C and FR Y-9SP CHECKLISTS

Date of Change	Type of Change	Type	Number	Target Item	MDRM	Comments
			Affected Edit Information			
6/22/2009	Added	Intraseries	0342	HC-Q9A	BHCKG507	Edit bypassed for June 30, 2009 only.
6/22/2009	Added	Intraseries	9205	HI-Mem12a	BHCK8431	
6/22/2009	Added	Quality	0275	HC-B4c1B	BHCKG325	
6/22/2009	Added	Quality	0276	HC-B4c1D	BHCKG327	
6/22/2009	Added	Quality	0277	HC-B4c2B	BHCKG329	
6/22/2009	Added	Quality	0278	HC-B4c2D	BHCKG331	
6/22/2009	Added	Quality	0279	HC-B5b1B	BHCKG337	
6/22/2009	Added	Quality	0280	HC-B5b1D	BHCKG339	
6/22/2009	Added	Quality	0281	HC-B5b2B	BHCKG341	
6/22/2009	Added	Quality	0282	HC-B5b2D	BHCKG343	
6/22/2009	Added	Quality	0283	HC-B5b3B	BHCKG345	
6/22/2009	Added	Quality	0284	HC-B5b3D	BHCKG347	
6/22/2009	Added	Quality	0379	HC-Q6A	BHCKG391	
6/22/2009	Added	Quality	0380	HC-Q6C	BHCKG395	
6/22/2009	Added	Quality	0381	HC-Q6D	BHCKG396	
6/22/2009	Added	Quality	0382	HC-Q6E	BHCKG804	
6/22/2009	Added	Quality	0383	HC-Q13A	BHCKG805	
6/22/2009	Added	Quality	0384	HC-Q13C	BHCKG807	
6/22/2009	Added	Quality	0385	HC-Q13D	BHCKG808	
6/22/2009	Added	Quality	0386	HC-Q13E	BHCKG809	
6/22/2009	Added	Quality	0387	NBS1	BHCKG914	
6/22/2009	Added	Quality	9555	HC-Q1A	BHCY1773	
6/22/2009	Added	Quality	9555	HC-Q1B	BHCKG474	
6/22/2009	Added	Quality	9555	HC-Q1C	BHCKG475	
6/22/2009	Added	Quality	9555	HC-Q1D	BHCKG476	
6/22/2009	Added	Quality	9555	HC-Q1E	BHCKG477	
6/22/2009	Added	Quality	9555	HC-Q2A	BHCKG478	
6/22/2009	Added	Quality	9555	HC-Q2B	BHCKG479	
6/22/2009	Added	Quality	9555	HC-Q2C	BHCKG480	

Note: Table header spans "FR Y-9C (most recent changes listed first by type of change, edit type, and edit number)"

		FR Y-9C				
		(most recent changes listed first by type of change, edit type, and edit number)				
Date of Change	Type of Change		Affected Edit Information			Comments
		Type	Number	Target Item	MDRM	
6/22/2009	Added	Quality	9555	HC-Q2D	BHCKG481	
6/22/2009	Added	Quality	9555	HC-Q2E	BHCKG482	
6/22/2009	Added	Quality	9555	HC-Q3A	BHCKG483	
6/22/2009	Added	Quality	9555	HC-Q3B	BHCKG484	
6/22/2009	Added	Quality	9555	HC-Q3C	BHCKG485	
6/22/2009	Added	Quality	9555	HC-Q3D	BHCKG486	
6/22/2009	Added	Quality	9555	HC-Q3E	BHCKG487	
6/22/2009	Added	Quality	9555	HC-Q4A	BHCKG488	
6/22/2009	Added	Quality	9555	HC-Q4B	BHCKG489	
6/22/2009	Added	Quality	9555	HC-Q4C	BHCKG490	
6/22/2009	Added	Quality	9555	HC-Q4D	BHCKG491	
6/22/2009	Added	Quality	9555	HC-Q4E	BHCKG492	
6/22/2009	Added	Quality	9555	HC-Q5aA	BHCT3543	
6/22/2009	Added	Quality	9555	HC-Q5aB	BHCKG493	
6/22/2009	Added	Quality	9555	HC-Q5aC	BHCKG494	
6/22/2009	Added	Quality	9555	HC-Q5aD	BHCKG495	
6/22/2009	Added	Quality	9555	HC-Q5aE	BHCKG496	
6/22/2009	Added	Quality	9555	HC-Q5bA	BHCKG497	
6/22/2009	Added	Quality	9555	HC-Q5bB	BHCKG498	
6/22/2009	Added	Quality	9555	HC-Q5bC	BHCKG499	
6/22/2009	Added	Quality	9555	HC-Q5bD	BHCKG500	
6/22/2009	Added	Quality	9555	HC-Q5bE	BHCKG501	
6/22/2009	Added	Quality	9555	HC-Q5b1A	BHCKF240	
6/22/2009	Added	Quality	9555	HC-Q5b1B	BHCKF684	
6/22/2009	Added	Quality	9555	HC-Q5b1C	BHCKF692	
6/22/2009	Added	Quality	9555	HC-Q5b1D	BHCKF241	
6/22/2009	Added	Quality	9555	HC-Q5b1E	BHCKF242	
6/22/2009	Added	Quality	9555	HC-Q6A	BHCKG391	
6/22/2009	Added	Quality	9555	HC-Q6B	BHCKG392	
6/22/2009	Added	Quality	9555	HC-Q6C	BHCKG395	
6/22/2009	Added	Quality	9555	HC-Q6D	BHCKG396	
6/22/2009	Added	Quality	9555	HC-Q6E	BHCKG804	

Date of Change	Type of Change	Type	Number	Target Item	MDRM	Comments
				FR Y-9C		
			(most recent changes listed first by type of change, edit type, and edit number)			
			Affected Edit Information			
6/22/2009	Added	Quality	9555	HC-Q7A	BHCKG502	
6/22/2009	Added	Quality	9555	HC-Q7B	BHCKG503	
6/22/2009	Added	Quality	9555	HC-Q7C	BHCKG504	
6/22/2009	Added	Quality	9555	HC-Q7D	BHCKG505	
6/22/2009	Added	Quality	9555	HC-Q7E	BHCKG506	
6/22/2009	Added	Quality	9555	HC-Q8A	BHCKF252	
6/22/2009	Added	Quality	9555	HC-Q8B	BHCKF686	
6/22/2009	Added	Quality	9555	HC-Q8C	BHCKF694	
6/22/2009	Added	Quality	9555	HC-Q8D	BHCKF253	
6/22/2009	Added	Quality	9555	HC-Q8E	BHCKF254	
6/22/2009	Added	Quality	9555	HC-Q9A	BHCKG507	
6/22/2009	Added	Quality	9555	HC-Q9B	BHCKG508	
6/22/2009	Added	Quality	9555	HC-Q9C	BHCKG509	
6/22/2009	Added	Quality	9555	HC-Q9D	BHCKG510	
6/22/2009	Added	Quality	9555	HC-Q9E	BHCKG511	
6/22/2009	Added	Quality	9555	HC-Q10aA	BHCT3547	
6/22/2009	Added	Quality	9555	HC-Q10aB	BHCKG512	
6/22/2009	Added	Quality	9555	HC-Q10aC	BHCKG513	
6/22/2009	Added	Quality	9555	HC-Q10aD	BHCKG514	
6/22/2009	Added	Quality	9555	HC-Q10aE	BHCKG515	
6/22/2009	Added	Quality	9555	HC-Q10bA	BHCKG516	
6/22/2009	Added	Quality	9555	HC-Q10bB	BHCKG517	
6/22/2009	Added	Quality	9555	HC-Q10bC	BHCKG518	
6/22/2009	Added	Quality	9555	HC-Q10bD	BHCKG519	
6/22/2009	Added	Quality	9555	HC-Q10bE	BHCKG520	
6/22/2009	Added	Quality	9555	HC-Q11A	BHCKG521	
6/22/2009	Added	Quality	9555	HC-Q11B	BHCKG522	
6/22/2009	Added	Quality	9555	HC-Q11C	BHCKG523	
6/22/2009	Added	Quality	9555	HC-Q11D	BHCKG524	
6/22/2009	Added	Quality	9555	HC-Q11E	BHCKG525	
6/22/2009	Added	Quality	9555	HC-Q12A	BHCKG526	
6/22/2009	Added	Quality	9555	HC-Q12B	BHCKG527	

		FR Y-9C				
		(most recent changes listed first by type of change, edit type, and edit number)				
Date of Change	Type of Change		Affected Edit Information			Comments
		Type	Number	Target Item	MDRM	
6/22/2009	Added	Quality	9555	HC-Q12C	BHCKG528	
6/22/2009	Added	Quality	9555	HC-Q12D	BHCKG529	
6/22/2009	Added	Quality	9555	HC-Q12E	BHCKG530	
6/22/2009	Added	Quality	9555	HC-Q13A	BHCKG805	
6/22/2009	Added	Quality	9555	HC-Q13B	BHCKG806	
6/22/2009	Added	Quality	9555	HC-Q13C	BHCKG807	
6/22/2009	Added	Quality	9555	HC-Q13D	BHCKG808	
6/22/2009	Added	Quality	9555	HC-Q13E	BHCKG809	
6/22/2009	Added	Quality	9555	HC-Q14A	BHCKG531	
6/22/2009	Added	Quality	9555	HC-Q14B	BHCKG532	
6/22/2009	Added	Quality	9555	HC-Q14C	BHCKG533	
6/22/2009	Added	Quality	9555	HC-Q14D	BHCKG534	
6/22/2009	Added	Quality	9555	HC-Q14E	BHCKG535	
6/22/2009	Added	Validity	0156	HC-BM6gA	BHCKG372	
6/22/2009	Added	Validity	0157	HC-BM6gB	BHCKG373	
6/22/2009	Added	Validity	0158	HC-BM6gC	BHCKG374	
6/22/2009	Added	Validity	0159	HC-BM6gD	BHCKG375	
6/22/2009	Added	Validity	0176	HC-L15aE	BHCKG422	
6/22/2009	Added	Validity	0203	HC-Q7A	BHCKG502	
6/22/2009	Added	Validity	0204	HC-Q7B	BHCKG503	
6/22/2009	Added	Validity	0205	HC-Q7C	BHCKG504	
6/22/2009	Added	Validity	0206	HC-Q7D	BHCKG505	
6/22/2009	Added	Validity	0207	HC-Q7E	BHCKG506	
6/22/2009	Added	Validity	0208	HC-Q14A	BHCKG531	
6/22/2009	Added	Validity	0209	HC-Q14B	BHCKG532	
6/22/2009	Added	Validity	0210	HC-Q14C	BHCKG533	
6/22/2009	Added	Validity	0211	HC-Q14D	BHCKG534	
6/22/2009	Added	Validity	0212	HC-Q14E	BHCKG535	
6/22/2009	Ended	Intraseries	6283	HC-K8	BHCK3353	
6/22/2009	Ended	Quality	0074	HI-A2	BHCKB507	
6/22/2009	Ended	Quality	5620	IN1	BHCK5351	
6/22/2009	Ended	Quality	5621	IN1	TEXT5351	

Date of Change	Type of Change	Type	Number	Target Item	MDRM	Comments
		FR Y-9C				
		(most recent changes listed first by type of change, edit type, and edit number)				
			Affected Edit Information			
6/22/2009	Ended	Quality	6283	HC-K8	BHCK3353	
6/22/2009	Ended	Quality	7600	NBS1	BHCK5356	
6/22/2009	Ended	Quality	7601	NBS1	TEXT5356	
6/22/2009	Revised	Intraseries	0156	HC-Q1A	BHCY1773	Edit bypassed for June 30, 2009 only.
6/22/2009	Revised	Intraseries	0159	HC-Q6A	BHCKG391	Edit bypassed for June 30, 2009 only.
6/22/2009	Revised	Intraseries	0162	HC-Q13A	BHCKG805	Edit bypassed for June 30, 2009 only.
6/22/2009	Revised	Intraseries	6960	HC-R53aA	BHCK6572	
6/22/2009	Revised	Quality	0071	HC-R7b	BHCKF264	
6/22/2009	Revised	Quality	0073	HC-Q13A	BHCKG805	
6/22/2009	Revised	Quality	0213	HC-QM2aA	BHCKF261	
6/22/2009	Revised	Quality	0217	HI-Mem14a	BHCKF551	
6/22/2009	Revised	Quality	0225	HI-Mem14b	BHCKF553	
6/22/2009	Revised	Quality	5387	HI-Mem12a	BHCK8431	
6/22/2009	Revised	Quality	5807	HC-B1B	BHCK0213	
6/22/2009	Revised	Quality	5808	HC-B1D	BHCK1287	
6/22/2009	Revised	Quality	5810	HC-B2aB	BHCK1290	
6/22/2009	Revised	Quality	5813	HC-B2aD	BHCK1293	
6/22/2009	Revised	Quality	5815	HC-B2bB	BHCK1295	
6/22/2009	Revised	Quality	5817	HC-B2bD	BHCK1298	
6/22/2009	Revised	Quality	5820	HC-B3B	BHCK8497	
6/22/2009	Revised	Quality	5823	HC-B3D	BHCK8499	
6/22/2009	Revised	Quality	5825	HC-B4a1B	BHCKG301	
6/22/2009	Revised	Quality	5827	HC-B4a1D	BHCKG303	
6/22/2009	Revised	Quality	5830	HC-B4a2B	BHCKG305	
6/22/2009	Revised	Quality	5833	HC-B4a2D	BHCKG307	
6/22/2009	Revised	Quality	5835	HC-B4a3B	BHCKG309	
6/22/2009	Revised	Quality	5837	HC-B4a3D	BHCKG311	
6/22/2009	Revised	Quality	5840	HC-B4b1B	BHCKG313	
6/22/2009	Revised	Quality	5843	HC-B4b1D	BHCKG315	
6/22/2009	Revised	Quality	5845	HC-B4b2B	BHCKG317	
6/22/2009	Revised	Quality	5847	HC-B4b2D	BHCKG319	
6/22/2009	Revised	Quality	5850	HC-B4b3B	BHCKG321	

Date of Change	Type of Change	Type	Number	Target Item	MDRM	Comments
FR Y-9C _(most recent changes listed first by type of change, edit type, and edit number)_						
6/22/2009	Revised	Quality	5853	HC-B4b3D	BHCKG323	
6/22/2009	Revised	Quality	5861	HC-B5aB	BHCKC988	
6/22/2009	Revised	Quality	5866	HC-B5aD	BHCKC027	
6/22/2009	Revised	Quality	5885	HC-B6aB	BHCK1738	
6/22/2009	Revised	Quality	5887	HC-B6aD	BHCK1741	
6/22/2009	Revised	Quality	5890	HC-B6bB	BHCK1743	
6/22/2009	Revised	Quality	5892	HC-B6bD	BHCK1746	
6/22/2009	Revised	Quality	5945	HC-BM4b	BHCK8783	
6/22/2009	Revised	Quality	5950	HC-BM5aB	BHCKB839	
6/22/2009	Revised	Quality	5952	HC-BM5aD	BHCKB841	
6/22/2009	Revised	Quality	5954	HC-BM5bB	BHCKB843	
6/22/2009	Revised	Quality	5956	HC-BM5bD	BHCKB845	
6/22/2009	Revised	Quality	5958	HC-BM5cB	BHCKB847	
6/22/2009	Revised	Quality	5960	HC-BM5cD	BHCKB849	
6/22/2009	Revised	Quality	5962	HC-BM5dB	BHCKB851	
6/22/2009	Revised	Quality	5964	HC-BM5dD	BHCKB853	
6/22/2009	Revised	Quality	5966	HC-BM5eB	BHCKB855	
6/22/2009	Revised	Quality	5968	HC-BM5eD	BHCKB857	
6/22/2009	Revised	Quality	5970	HC-BM5fB	BHCKB859	
6/22/2009	Revised	Quality	5972	HC-BM5fD	BHCKB861	
6/22/2009	Revised	Quality	7097	HC-RM2g2C	BHCKG602	
6/22/2009	Revised	Quality	9550	HC-RM2g2B	BHCKG601	
6/22/2009	Revised	Quality	9550	HC-RM2g2C	BHCKG602	
6/22/2009	Revised	Validity	0142	HC-Q1A	BHCY1773	
6/22/2009	Revised	Validity	0145	HC-Q6A	BHCKG391	
6/22/2009	Revised	Validity	0148	HC-Q13A	BHCKG805	
6/22/2009	Revised	Validity	2070	HC-12	BHCK2170	
6/22/2009	Revised	Validity	3910	HC-R42A	BHCKB639	
5/26/2009	Added	Intraseries	0285	HC-D4dA	BHCKG382	
5/26/2009	Added	Intraseries	0286	HC-D4dB	BHDMG382	
5/26/2009	Added	Intraseries	0289	HC-D5a2A	BHCKG384	
5/26/2009	Added	Intraseries	0290	HC-D5a2B	BHDMG384	

FR Y-9C						
(most recent changes listed first by type of change, edit type, and edit number)						
Date of Change	Type of Change	Type	Affected Edit Information Number	Target Item	MDRM	Comments
5/26/2009	Added	Intraseries	0291	HC-D5a3A	BHCKG385	
5/26/2009	Added	Intraseries	0292	HC-D5a3B	BHDMG385	
5/26/2009	Added	Intraseries	0294	HC-D5bA	BHCKG386	
5/26/2009	Added	Intraseries	0295	HC-D5bB	BHDMG386	
5/26/2009	Added	Intraseries	0298	HC-L15aA	BHCKG418	
5/26/2009	Added	Intraseries	0299	HC-L15aB	BHCKG419	
5/26/2009	Added	Intraseries	0300	HC-L15aC	BHCKG420	
5/26/2009	Added	Intraseries	0301	HC-L15aD	BHCKG421	
5/26/2009	Added	Intraseries	0302	HC-L15aE	BHCKG422	
5/26/2009	Added	Intraseries	0303	HC-L15b1A	BHCKG423	
5/26/2009	Added	Intraseries	0304	HC-L15b1B	BHCKG424	
5/26/2009	Added	Intraseries	0305	HC-L15b1C	BHCKG425	
5/26/2009	Added	Intraseries	0306	HC-L15b1D	BHCKG426	
5/26/2009	Added	Intraseries	0307	HC-L15b1E	BHCKG427	
5/26/2009	Added	Intraseries	0308	HC-L15b2A	BHCKG428	
5/26/2009	Added	Intraseries	0309	HC-L15b2B	BHCKG429	
5/26/2009	Added	Intraseries	0310	HC-L15b2C	BHCKG430	
5/26/2009	Added	Intraseries	0311	HC-L15b2D	BHCKG431	
5/26/2009	Added	Intraseries	0312	HC-L15b2E	BHCKG432	
5/26/2009	Added	Intraseries	0313	HC-L15b3A	BHCKG433	
5/26/2009	Added	Intraseries	0314	HC-L15b3B	BHCKG434	
5/26/2009	Added	Intraseries	0315	HC-L15b3C	BHCKG435	
5/26/2009	Added	Intraseries	0316	HC-L15b3D	BHCKG436	
5/26/2009	Added	Intraseries	0317	HC-L15b3E	BHCKG437	
5/26/2009	Added	Intraseries	0318	HC-L15b4A	BHCKG438	
5/26/2009	Added	Intraseries	0319	HC-L15b4B	BHCKG439	
5/26/2009	Added	Intraseries	0320	HC-L15b4C	BHCKG440	
5/26/2009	Added	Intraseries	0321	HC-L15b4D	BHCKG441	
5/26/2009	Added	Intraseries	0322	HC-L15b4E	BHCKG442	
5/26/2009	Added	Intraseries	0323	HC-L15b5A	BHCKG443	
5/26/2009	Added	Intraseries	0324	HC-L15b5B	BHCKG444	
5/26/2009	Added	Intraseries	0325	HC-L15b5C	BHCKG445	

Date of Change	Type of Change	Type	Number	Target Item	MDRM	Comments
**FR Y-9C** *(most recent changes listed first by type of change, edit type, and edit number)*
				*Affected Edit Information*	
5/26/2009	Added	Intraseries	0326	HC-L15b5D	BHCKG446	
5/26/2009	Added	Intraseries	0327	HC-L15b5E	BHCKG447	
5/26/2009	Added	Intraseries	0328	HC-L15b6A	BHCKG448	
5/26/2009	Added	Intraseries	0329	HC-L15b6B	BHCKG449	
5/26/2009	Added	Intraseries	0330	HC-L15b6C	BHCKG450	
5/26/2009	Added	Intraseries	0331	HC-L15b6D	BHCKG451	
5/26/2009	Added	Intraseries	0332	HC-L15b6E	BHCKG452	
5/26/2009	Added	Intraseries	0333	HC-L15b7A	BHCKG453	
5/26/2009	Added	Intraseries	0334	HC-L15b7B	BHCKG454	
5/26/2009	Added	Intraseries	0335	HC-L15b7C	BHCKG455	
5/26/2009	Added	Intraseries	0336	HC-L15b7D	BHCKG456	
5/26/2009	Added	Intraseries	0337	HC-L15b7E	BHCKG457	
5/26/2009	Added	Intraseries	0338	HC-Q3A	BHCKG483	*Edit bypassed for June 30, 2009 only.*
5/26/2009	Added	Intraseries	0339	HC-Q4A	BHCKG488	*Edit bypassed for June 30, 2009 only.*
5/26/2009	Added	Intraseries	0341	HC-Q5bA	BHCKG497	*Edit bypassed for June 30, 2009 only.*
5/26/2009	Added	Intraseries	0343	HC-Q10aA	BHCT3547	*Edit bypassed for June 30, 2009 only.*
5/26/2009	Added	Intraseries	0344	HC-Q10bA	BHCKG516	*Edit bypassed for June 30, 2009 only.*
5/26/2009	Added	Intraseries	0345	HC-Q11A	BHCKG521	*Edit bypassed for June 30, 2009 only.*
5/26/2009	Added	Intraseries	0346	HC-Q12A	BHCKG526	*Edit bypassed for June 30, 2009 only.*
5/26/2009	Added	Intraseries	0347	HC-Q14A	BHCKG531	*Edit bypassed for June 30, 2009 only.*
5/26/2009	Added	Quality	0296	HC-L7d1bC	BHCKG411	
5/26/2009	Added	Quality	0297	HC-L7d2bC	BHCKG417	
5/26/2009	Added	Quality	0355	HC-QM1cA	BHCKG546	
5/26/2009	Added	Quality	0356	HC-QM1c	BHTXG546	
5/26/2009	Added	Quality	0357	HC-QM1dA	BHCKG551	
5/26/2009	Added	Quality	0358	HC-QM1d	BHTXG551	
5/26/2009	Added	Quality	0359	HC-QM1eA	BHCKG556	
5/26/2009	Added	Quality	0360	HC-QM1e	BHTXG556	
5/26/2009	Added	Quality	0361	HC-QM1fA	BHCKG561	
5/26/2009	Added	Quality	0362	HC-QM1f	BHTXG561	
5/26/2009	Added	Quality	0363	HC-QM2cA	BHCKG571	
5/26/2009	Added	Quality	0364	HC-QM2c	BHTXG571	

			FR Y-9C			
		(most recent changes listed first by type of change, edit type, and edit number)				
Date of Change	Type of Change		Affected Edit Information			Comments
		Type	Number	Target Item	MDRM	
5/26/2009	Added	Quality	0365	HC-QM2dA	BHCKG576	
5/26/2009	Added	Quality	0366	HC-QM2d	BHTXG576	
5/26/2009	Added	Quality	0367	HC-QM2eA	BHCKG581	
5/26/2009	Added	Quality	0368	HC-QM2e	BHTXG581	
5/26/2009	Added	Quality	0369	HC-QM2fA	BHCKG586	
5/26/2009	Added	Quality	0370	HC-QM2f	BHTXG586	
5/26/2009	Added	Quality	9205	HI-Mem12b1	BHCKC242	
5/26/2009	Added	Quality	9205	HI-Mem12b2	BHCKC243	
5/26/2009	Added	Quality	9205	HI-Mem12c	BHCKB983	
5/26/2009	Added	Quality	9400	HC-B4c1A	BHCKG324	
5/26/2009	Added	Quality	9400	HC-B4c1B	BHCKG325	
5/26/2009	Added	Quality	9400	HC-B4c1C	BHCKG326	
5/26/2009	Added	Quality	9400	HC-B4c1D	BHCKG327	
5/26/2009	Added	Quality	9400	HC-B4c2A	BHCKG328	
5/26/2009	Added	Quality	9400	HC-B4c2B	BHCKG329	
5/26/2009	Added	Quality	9400	HC-B4c2C	BHCKG330	
5/26/2009	Added	Quality	9400	HC-B4c2D	BHCKG331	
5/26/2009	Added	Quality	9400	HC-B5b1A	BHCKG336	
5/26/2009	Added	Quality	9400	HC-B5b1B	BHCKG337	
5/26/2009	Added	Quality	9400	HC-B5b1C	BHCKG338	
5/26/2009	Added	Quality	9400	HC-B5b1D	BHCKG339	
5/26/2009	Added	Quality	9400	HC-B5b2A	BHCKG340	
5/26/2009	Added	Quality	9400	HC-B5b2B	BHCKG341	
5/26/2009	Added	Quality	9400	HC-B5b2C	BHCKG342	
5/26/2009	Added	Quality	9400	HC-B5b2D	BHCKG343	
5/26/2009	Added	Quality	9400	HC-B5b3A	BHCKG344	
5/26/2009	Added	Quality	9400	HC-B5b3B	BHCKG345	
5/26/2009	Added	Quality	9400	HC-B5b3C	BHCKG346	
5/26/2009	Added	Quality	9400	HC-B5b3D	BHCKG347	
5/26/2009	Added	Quality	9430	HC-D4dA	BHCKG382	
5/26/2009	Added	Quality	9430	HC-D4dB	BHDMG382	
5/26/2009	Added	Quality	9430	HC-D5a2A	BHCKG384	

FR Y-9C						
(most recent changes listed first by type of change, edit type, and edit number)						
Date of Change	Type of Change	Type	Affected Edit Information Number	Target Item	MDRM	Comments
5/26/2009	Added	Quality	9430	HC-D5a2B	BHDMG384	
5/26/2009	Added	Quality	9430	HC-D5a3A	BHCKG385	
5/26/2009	Added	Quality	9430	HC-D5a3B	BHDMG385	
5/26/2009	Added	Quality	9430	HC-D5bA	BHCKG386	
5/26/2009	Added	Quality	9430	HC-D5bB	BHDMG386	
5/26/2009	Added	Quality	9480	HC-L7c1a	BHCKG401	
5/26/2009	Added	Quality	9480	HC-L7c1b	BHCKG402	
5/26/2009	Added	Quality	9480	HC-L7c2a	BHCKG403	
5/26/2009	Added	Quality	9480	HC-L7c2b	BHCKG404	
5/26/2009	Added	Quality	9480	HC-L7c2c	BHCKG405	
5/26/2009	Added	Quality	9480	HC-L7d1aA	BHCKG406	
5/26/2009	Added	Quality	9480	HC-L7d1aB	BHCKG407	
5/26/2009	Added	Quality	9480	HC-L7d1aC	BHCKG408	
5/26/2009	Added	Quality	9480	HC-L7d1bA	BHCKG409	
5/26/2009	Added	Quality	9480	HC-L7d1bB	BHCKG410	
5/26/2009	Added	Quality	9480	HC-L7d1bC	BHCKG411	
5/26/2009	Added	Quality	9480	HC-L7d2aA	BHCKG412	
5/26/2009	Added	Quality	9480	HC-L7d2aB	BHCKG413	
5/26/2009	Added	Quality	9480	HC-L7d2aC	BHCKG414	
5/26/2009	Added	Quality	9480	HC-L7d2bA	BHCKG415	
5/26/2009	Added	Quality	9480	HC-L7d2bB	BHCKG416	
5/26/2009	Added	Quality	9480	HC-L7d2bC	BHCKG417	
5/26/2009	Added	Quality	9550	HC-R53bA	BHCKG591	
5/26/2009	Added	Quality	9550	HC-R53bB	BHCEG591	
5/26/2009	Added	Quality	9550	HC-R53bC	BHC0G591	
5/26/2009	Added	Quality	9550	HC-R53bD	BHC2G591	
5/26/2009	Added	Quality	9550	HC-R53bE	BHC5G591	
5/26/2009	Added	Quality	9550	HC-R53bF	BHC9G591	
5/26/2009	Added	Validity	0152	HC-B5aA	BHCKC026	
5/26/2009	Added	Validity	0153	HC-B5aB	BHCKC988	
5/26/2009	Added	Validity	0154	HC-B5aC	BHCKC989	
5/26/2009	Added	Validity	0155	HC-B5aD	BHCKC027	

		FR Y-9C				
		(most recent changes listed first by type of change, edit type, and edit number)				
Date of Change	Type of Change		Affected Edit Information			Comments
		Type	Number	Target Item	MDRM	
5/26/2009	Added	Validity	0160	HC-D12B	BHDM3545	
5/26/2009	Added	Validity	0161	HC-D4dB	BHDMG382	
5/26/2009	Added	Validity	0162	HC-D5a2B	BHDMG384	
5/26/2009	Added	Validity	0163	HC-D5a3B	BHDMG385	
5/26/2009	Added	Validity	0164	HC-D5bB	BHDMG386	
5/26/2009	Added	Validity	0165	HC-DM3aB	BHDMG299	
5/26/2009	Added	Validity	0166	HC-DM3bB	BHDMG332	
5/26/2009	Added	Validity	0167	HC-DM3cB	BHDMG333	
5/26/2009	Added	Validity	0168	HC-DM3dB	BHDMG334	
5/26/2009	Added	Validity	0169	HC-DM3eB	BHDMG335	
5/26/2009	Added	Validity	0170	HC-DM3fB	BHDMG651	
5/26/2009	Added	Validity	0171	HC-DM3gB	BHDMG652	
5/26/2009	Added	Validity	0172	HC-DM4aB	BHDMG387	
5/26/2009	Added	Validity	0173	HC-DM4bB	BHDMG388	
5/26/2009	Added	Validity	0174	HC-DM3gA	BHCKG652	
5/26/2009	Added	Validity	0175	HC-DM3gB	BHDMG652	
5/26/2009	Added	Validity	0177	HC-L15b8A	BHCKG458	
5/26/2009	Added	Validity	0178	HC-L15b8B	BHCKG459	
5/26/2009	Added	Validity	0179	HC-L15b8C	BHCKG460	
5/26/2009	Added	Validity	0180	HC-L15b8D	BHCKG461	
5/26/2009	Added	Validity	0181	HC-L15b8E	BHCKG462	
5/26/2009	Added	Validity	0182	HC-Q3A	BHCKG483	
5/26/2009	Added	Validity	0183	HC-Q4A	BHCKG488	
5/26/2009	Added	Validity	0184	HC-Q5bA	BHCKG497	
5/26/2009	Added	Validity	0185	HC-Q7A	BHCKG502	
5/26/2009	Added	Validity	0186	HC-Q9A	BHCKG507	
5/26/2009	Added	Validity	0187	HC-Q10aA	BHCT3547	
5/26/2009	Added	Validity	0188	HC-Q10bA	BHCKG516	
5/26/2009	Added	Validity	0189	HC-Q11A	BHCKG521	
5/26/2009	Added	Validity	0190	HC-Q12A	BHCKG526	
5/26/2009	Added	Validity	0191	HC-Q14A	BHCKG531	
5/26/2009	Added	Validity	0192	HC-QM1aA	BHCKG536	

FR Y-9C						
(most recent changes listed first by type of change, edit type, and edit number)						
Date of Change	_Type of Change_	_Affected Edit Information_				_Comments_
		Type	_Number_	_Target Item_	_MDRM_	
5/26/2009	Added	Validity	0193	HC-QM1bA	BHCKG541	
5/26/2009	Added	Validity	0194	HC-QM1cA	BHCKG546	
5/26/2009	Added	Validity	0195	HC-QM1dA	BHCKG551	
5/26/2009	Added	Validity	0196	HC-QM1eA	BHCKG556	
5/26/2009	Added	Validity	0197	HC-QM1fA	BHCKG561	
5/26/2009	Added	Validity	0198	HC-QM2bA	BHCKG566	
5/26/2009	Added	Validity	0199	HC-QM2cA	BHCKG571	
5/26/2009	Added	Validity	0200	HC-QM2dA	BHCKG576	
5/26/2009	Added	Validity	0201	HC-QM2eA	BHCKG581	
5/26/2009	Added	Validity	0202	HC-QM2fA	BHCKG586	
5/26/2009	Added	Validity	0213	HC-R53bB	BHCEG591	
5/26/2009	Added	Validity	0214	HC-R53bF	BHC9G591	
5/26/2009	Added	Validity	0215	HC-Q5aA	BHCT3543	
5/26/2009	Added	Validity	0216	HC-Q10aA	BHCT3547	
5/26/2009	Ended	Intraseries	5857	HC-B5A	BHCKC026	
5/26/2009	Ended	Intraseries	5859	HC-B5B	BHCKC988	
5/26/2009	Ended	Intraseries	5868	HC-B5C	BHCKC989	
5/26/2009	Ended	Intraseries	5870	HC-B5D	BHCKC027	
5/26/2009	Ended	Quality	0182	HC-DM4b	BHCKF642	
5/26/2009	Ended	Quality	6490	HC-M6	BHCK3656	
5/26/2009	Ended	Quality	9480	HC-M6	BHCK3656	
5/26/2009	Ended	Quality	9500	HC-M13a	BHCK2744	
5/26/2009	Ended	Quality	9500	HC-M13b	BHCK2745	
5/26/2009	Ended	Validity	3030	HC-M13b	BHCK2745	
5/26/2009	Revised	Intraseries	0060	HC-CM10aA	BHCKF608	
5/26/2009	Revised	Intraseries	0063	HC-CM10a1B	BHDMF578	
5/26/2009	Revised	Intraseries	0064	HC-CM10a2B	BHDMF579	
5/26/2009	Revised	Intraseries	0065	HC-CM10a3aB	BHDMF580	
5/26/2009	Revised	Intraseries	0066	HC-CM10a3b(i)B	BHDMF581	
5/26/2009	Revised	Intraseries	0067	HC-	BHDMF582	

Date of Change	Type of Change	Type	Number	Target Item	MDRM	Comments
				CM10a3b(ii)B		
5/26/2009	Revised	Intraseries	0068	HC-CM10a4B	BHDMF583	
5/26/2009	Revised	Intraseries	0069	HC-CM10a5B	BHDMF584	
5/26/2009	Revised	Intraseries	0070	HC-CM10bA	BHCKF585	
5/26/2009	Revised	Intraseries	0071	HC-CM10bB	BHDMF585	
5/26/2009	Revised	Intraseries	0072	HC-CM10c1A	BHCKF586	
5/26/2009	Revised	Intraseries	0073	HC-CM10c1B	BHDMF586	
5/26/2009	Revised	Intraseries	0074	HC-CM10c2A	BHCKF587	
5/26/2009	Revised	Intraseries	0075	HC-CM10c2B	BHDMF587	
5/26/2009	Revised	Intraseries	0076	HC-CM10c3A	BHCKF588	
5/26/2009	Revised	Intraseries	0079	HC-CM10c3B	BHDMF588	
5/26/2009	Revised	Intraseries	0080	HC-CM10dA	BHCKF589	
5/26/2009	Revised	Intraseries	0084	HC-CM10dB	BHDMF589	
5/26/2009	Revised	Intraseries	0085	HC-CM11aA	BHCKF609	
5/26/2009	Revised	Intraseries	0086	HC-CM11a1B	BHDMF590	
5/26/2009	Revised	Intraseries	0090	HC-CM11a2B	BHDMF591	
5/26/2009	Revised	Intraseries	0091	HC-CM11a3aB	BHDMF592	
5/26/2009	Revised	Intraseries	0092	HC-CM11a3biB	BHDMF593	
5/26/2009	Revised	Intraseries	0098	HC-D4aA	BHCKG379	
5/26/2009	Revised	Intraseries	0099	HC-D4aB	BHDMG379	
5/26/2009	Revised	Intraseries	0100	HC-D4bA	BHCKG380	
5/26/2009	Revised	Intraseries	0101	HC-D4bB	BHDMG380	
5/26/2009	Revised	Intraseries	0102	HC-D4cA	BHCKG381	
5/26/2009	Revised	Intraseries	0103	HC-D4cB	BHDMG381	
5/26/2009	Revised	Intraseries	0104	HC-D5a1A	BHCKG383	
5/26/2009	Revised	Intraseries	0105	HC-D5a1B	BHDMG383	
5/26/2009	Revised	Intraseries	0142	HC-CM11a3biiB	BHDMF594	
5/26/2009	Revised	Intraseries	0143	HC-CM11a4B	BHDMF595	
5/26/2009	Revised	Intraseries	0144	HC-CM11a5B	BHDMF596	

FR Y-9C
(most recent changes listed first by type of change, edit type, and edit number)

			FR Y-9C			
		(most recent changes listed first by type of change, edit type, and edit number)				
Date of Change	Type of Change		Affected Edit Information			Comments
		Type	Number	Target Item	MDRM	
5/26/2009	Revised	Intraseries	0146	HC-CM11bA	BHCKF597	
5/26/2009	Revised	Intraseries	0147	HC-CM11bB	BHDMF597	
5/26/2009	Revised	Intraseries	0148	HC-CM11c1A	BHCKF598	
5/26/2009	Revised	Intraseries	0149	HC-CM11c1B	BHDMF598	
5/26/2009	Revised	Intraseries	0150	HC-CM11c2A	BHCKF599	
5/26/2009	Revised	Intraseries	0151	HC-CM11c2B	BHDMF599	
5/26/2009	Revised	Intraseries	0152	HC-CM11c3A	BHCKF600	
5/26/2009	Revised	Intraseries	0153	HC-CM11c3B	BHDMF600	
5/26/2009	Revised	Intraseries	0154	HC-CM11dA	BHCKF601	
5/26/2009	Revised	Intraseries	0155	HC-CM11dB	BHDMF601	
5/26/2009	Revised	Intraseries	0157	HC-Q2A	BHCKG478	Edit bypassed for June 30, 2009 only.
5/26/2009	Revised	Intraseries	0158	HC-Q5b1A	BHCKF240	
5/26/2009	Revised	Intraseries	0160	HC-Q8A	BHCKF252	
5/26/2009	Revised	Intraseries	0161	HC-Q5aA	BHCT3543	Edit bypassed for June 30, 2009 only.
5/26/2009	Revised	Intraseries	0163	HC-Q7A	BHCKG502	Edit bypassed for June 30, 2009 only.
5/26/2009	Revised	Intraseries	6963	HC-R53aA	BHCK6572	
5/26/2009	Revised	Intraseries	6965	HC-R53aA	BHCK6572	
5/26/2009	Revised	Intraseries	6976	HC-R53aE	BHC56572	
5/26/2009	Revised	Quality	0063	HC-Q5bA	BHCKG497	
5/26/2009	Revised	Quality	0064	HC-Q10bA	BHCKG516	
5/26/2009	Revised	Quality	0065	HC-Q5bA	BHCKG497	
5/26/2009	Revised	Quality	0066	HC-Q5bD	BHCKG500	
5/26/2009	Revised	Quality	0067	HC-Q5bE	BHCKG501	
5/26/2009	Revised	Quality	0068	HC-Q5b1A	BHCKF240	
5/26/2009	Revised	Quality	0069	HC-Q5b1D	BHCKF241	
5/26/2009	Revised	Quality	0070	HC-Q5b1E	BHCKF242	
5/26/2009	Revised	Quality	0075	HI-5c	BHCKA220	
5/26/2009	Revised	Quality	0201	HC-D5bA	BHCKG386	
5/26/2009	Revised	Quality	0202	HC-DM6	BHCKF651	
5/26/2009	Revised	Quality	0204	HC-DM9b3	BHCKF657	
5/26/2009	Revised	Quality	0222	HC-Q5b1C	BHCKF692	
5/26/2009	Revised	Quality	0223	HC-Q5bB	BHCKG498	

FR Y-9C						
(most recent changes listed first by type of change, edit type, and edit number)						
Date of Change	*Type of Change*	*Affected Edit Information*				*Comments*
		Type	*Number*	*Target Item*	*MDRM*	
5/26/2009	Revised	Quality	0224	HC-Q5bC	BHCKG499	
5/26/2009	Revised	Quality	6545	HC-M15	BHCKB569	
5/26/2009	Revised	Quality	6898	HC-R35C	BHC01754	
5/26/2009	Revised	Quality	6970	HC-R53aA	BHCK6572	
5/26/2009	Revised	Quality	9400	HC-B4a1A	BHCKG300	
5/26/2009	Revised	Quality	9400	HC-B4a1B	BHCKG301	
5/26/2009	Revised	Quality	9400	HC-B4a1C	BHCKG302	
5/26/2009	Revised	Quality	9400	HC-B4a1D	BHCKG303	
5/26/2009	Revised	Quality	9400	HC-B4a2A	BHCKG304	
5/26/2009	Revised	Quality	9400	HC-B4a2B	BHCKG305	
5/26/2009	Revised	Quality	9400	HC-B4a2C	BHCKG306	
5/26/2009	Revised	Quality	9400	HC-B4a2D	BHCKG307	
5/26/2009	Revised	Quality	9400	HC-B4a3A	BHCKG308	
5/26/2009	Revised	Quality	9400	HC-B4a3B	BHCKG309	
5/26/2009	Revised	Quality	9400	HC-B4a3C	BHCKG310	
5/26/2009	Revised	Quality	9400	HC-B4a3D	BHCKG311	
5/26/2009	Revised	Quality	9400	HC-B4b1A	BHCKG312	
5/26/2009	Revised	Quality	9400	HC-B4b1B	BHCKG313	
5/26/2009	Revised	Quality	9400	HC-B4b1C	BHCKG314	
5/26/2009	Revised	Quality	9400	HC-B4b1D	BHCKG315	
5/26/2009	Revised	Quality	9400	HC-B4b2A	BHCKG316	
5/26/2009	Revised	Quality	9400	HC-B4b2B	BHCKG317	
5/26/2009	Revised	Quality	9400	HC-B4b2C	BHCKG318	
5/26/2009	Revised	Quality	9400	HC-B4b2D	BHCKG319	
5/26/2009	Revised	Quality	9400	HC-B4b3A	BHCKG320	
5/26/2009	Revised	Quality	9400	HC-B4b3B	BHCKG321	
5/26/2009	Revised	Quality	9400	HC-B4b3C	BHCKG322	
5/26/2009	Revised	Quality	9400	HC-B4b3D	BHCKG323	
5/26/2009	Revised	Quality	9400	HC-B5aA	BHCKC026	
5/26/2009	Revised	Quality	9400	HC-B5aB	BHCKC988	
5/26/2009	Revised	Quality	9400	HC-B5aC	BHCKC989	
5/26/2009	Revised	Quality	9400	HC-B5aD	BHCKC027	

			FR Y-9C			
		(most recent changes listed first by type of change, edit type, and edit number)				
Date of Change	Type of Change		Affected Edit Information			Comments
		Type	Number	Target Item	MDRM	
5/26/2009	Revised	Quality	9430	HC-D4aA	BHCKG379	
5/26/2009	Revised	Quality	9430	HC-D4aB	BHDMG379	
5/26/2009	Revised	Quality	9430	HC-D4bA	BHCKG380	
5/26/2009	Revised	Quality	9430	HC-D4bB	BHDMG380	
5/26/2009	Revised	Quality	9430	HC-D4cA	BHCKG381	
5/26/2009	Revised	Quality	9430	HC-D4cB	BHDMG381	
5/26/2009	Revised	Quality	9430	HC-D5a1A	BHCKG383	
5/26/2009	Revised	Quality	9430	HC-D5a1B	BHDMG383	
5/26/2009	Revised	Quality	9500	HC-M13	BHCT2150	
5/26/2009	Revised	Quality	9550	HC-R53aA	BHCK6572	
5/26/2009	Revised	Quality	9550	HC-R53aB	BHCE6572	
5/26/2009	Revised	Quality	9550	HC-R53aC	BHC06572	
5/26/2009	Revised	Quality	9550	HC-R53aD	BHC26572	
5/26/2009	Revised	Quality	9550	HC-R53aE	BHC56572	
5/26/2009	Revised	Quality	9550	HC-R53aF	BHC96572	
5/26/2009	Revised	Quality	9550	HC-RM2g1A	BHCKG597	
5/26/2009	Revised	Quality	9550	HC-RM2g1B	BHCKG598	
5/26/2009	Revised	Quality	9550	HC-RM2g1C	BHCKG599	
5/26/2009	Revised	Quality	9550	HC-RM2g2A	BHCKG600	
5/26/2009	Revised	Validity	0116	HC-D4aB	BHDMG379	
5/26/2009	Revised	Validity	0117	HC-D4bB	BHDMG380	
5/26/2009	Revised	Validity	0118	HC-D4cB	BHDMG381	
5/26/2009	Revised	Validity	0119	HC-D5a1B	BHDMG383	
5/26/2009	Revised	Validity	0139	HC-DM2aB	BHDMF639	
5/26/2009	Revised	Validity	0140	HC-DM2bB	BHDMF640	
5/26/2009	Revised	Validity	0143	HC-Q2A	BHCKG478	
5/26/2009	Revised	Validity	0144	HC-Q5b1A	BHCKF240	
5/26/2009	Revised	Validity	0146	HC-Q8A	BHCKF252	
5/26/2009	Revised	Validity	0147	HC-Q5aA	BHCT3543	
5/26/2009	Revised	Validity	0149	HC-QM2aA	BHCKF261	
5/26/2009	Revised	Validity	2175	HC-B8A	BHCT1754	
5/26/2009	Revised	Validity	2185	HC-B8D	BHCT1773	

FR Y-9C						
(most recent changes listed first by type of change, edit type, and edit number)						
Date of Change	*Type of Change*		*Affected Edit Information*			*Comments*
		Type	*Number*	*Target Item*	*MDRM*	
5/26/2009	Revised	Validity	2215	HC-B8B	BHCK1771	
5/26/2009	Revised	Validity	2225	HC-B8C	BHCK1772	
5/26/2009	Revised	Validity	2250	HC-BM2c	BHCK0387	
5/26/2009	Revised	Validity	2260	HC-BM4a	BHCK8782	
5/26/2009	Revised	Validity	2270	HC-BM4b	BHCK8783	
5/26/2009	Revised	Validity	2479	HC-D12A	BHCT3545	
5/26/2009	Revised	Validity	3040	HC-7	BHCK2150	
5/26/2009	Revised	Validity	4220	HC-R53aB	BHCE6572	
5/26/2009	Revised	Validity	4230	HC-R53aF	BHC96572	
5/26/2009	Revised	Validity	4250	HC-R55C	BHCKB696	
5/26/2009	Revised	Validity	4260	HC-R55D	BHCKB697	
5/26/2009	Revised	Validity	4270	HC-R55E	BHCKB698	
5/26/2009	Revised	Validity	4280	HC-R55F	BHCKB699	

FR Y-9SP						
(most recent changes listed first by type of change, edit type, and edit number)						
Date of Change	*Type of Change*		*Affected Edit Information*			*Comments*
		Type	*Number*	*Target Item*	*MDRM*	
5/29/2009	Ended	Quality	0998	CFO	BHSPC490	
6/8/2009	Added	Quality	0997	SC-M23a	BHSPG234	